November 5, 2026

CBIC

Rock breakers from Malaysia put on provisional assessment

Notification No. 27/2026-Customs (ADD) puts imports of hydraulic rock breakers, chisels and seven parts from Malaysia on provisional assessment.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 27/2026-Customs (ADD), G.S.R. 975(E), dated November 5, 2026, published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 873. It concerns "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition" from China and South Korea. Anti-dumping duty on those goods was imposed by Notification No. 11/2024-Customs (ADD), G.S.R. 349(E), dated June 27, 2024, on the designated authority's final findings (F. No. 6/8/2022-DGTR) of March 28, 2024.

KEY FACTS

AUTHORITY

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On September 28, 2026, the Directorate General of Trade Remedies (DGTR) began an anti-circumvention investigation (F. No. 07/20/2026-DGTR) into alleged circumvention of that duty through imports exported from Malaysia. It found prima facie evidence of country-based circumvention through Malaysia and recommended provisional assessment with a guarantee from importers. After considering that recommendation, the Central Government orders that, pending the outcome, imports exported from Malaysia of the assembled breaker, the chisel/tool and seven parts are assessed provisionally until it decides under rule 27(3) of the anti-dumping rules.

The seven parts, as listed in Table D1 of the 2024 notification, are: front head; back head; piston for hydraulic cylinder or rock breaker; cylinder body or hydraulic unit (the hydraulic body consists of front head, back head, cylinder and piston); bracket; frame; and cylinder for hydraulic rock breaker. Provisional assessment is subject to a guarantee, as the proper officer of customs deems fit, for any anti-dumping duty that may become payable after DGTR's recommendation and the Government's decision. A note says the duty under Notification No. 11/2024-Customs (ADD) continues to be levied and collected wherever it applies.

CBIC's Instruction No. 22/2026-Customs, dated November 6, 2026 and sent to customs field formations, sets the guarantee rates on the CIF value of imports from Malaysia: 162.50% for a hydraulic rock breaker in fully assembled condition and 29.21% for an alloy steel chisel/tool. It sets no separate rate for the seven parts. Both documents carry F. No. CBIC-190354/160/2023-TO(TRU-I) and are signed by Dheeraj Sharma, Under Secretary. Neither says when the investigation will end or states the duty rates in the 2024 notification.

On November 12, 2026, DGTR published the list of parties registered in the anti-circumvention investigation (F. No. 07/20/2026-DGTR, Case No. AD (AC)-005/2026). It names five: DOZCO (India) Pvt. Ltd. as the domestic industry, represented by SBA Consulting LLP; the Embassies of China, South Korea and Malaysia; and Creative Engineering and Mining Solutions Private Limited, an Indian importer. No foreign producer or exporter is on the list. Listed parties must upload non-confidential versions of their past and future submissions on the SETU portal under case ID AD/AC/005/2026, and a registered party left off the list, or listed wrongly, should tell DGTR so the list can be updated.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 27/2026-Customs (ADD), G.S.R. 975(E)
Dated	November 5, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 873, November 5, 2026 (CG-DL-E-05112026-277715)
Applies to	Imports exported from Malaysia of "Alloy Steel Chisel/tool and Hydraulic Rock Breaker in fully assembled condition", including seven assemblies, sub-assemblies and components of hydraulic rock breakers
Provisional assessment	Pending the anti-circumvention investigation, until the Central Government decides under rule 27(3)
Made under	Section 9A(1A) of the Customs Tariff Act, 1975, read with rule 26(4A) of the anti-dumping rules
Guarantee	162.50% of CIF value (hydraulic rock breaker in fully assembled condition); 29.21% of CIF value (alloy steel chisel/tool), under Instruction No. 22/2026-Customs
Existing duty	Notification No. 11/2024-Customs (ADD), G.S.R. 349(E), June 27, 2024, on goods from China and South Korea; still levied and collected
Investigation	DGTR anti-circumvention investigation, F. No. 07/20/2026-DGTR (Case No. AD/AC/005/2026), initiated September 28, 2026
Registered parties	DOZCO (India) Pvt. Ltd. (domestic industry); Embassies of China, South Korea and Malaysia; Creative Engineering and Mining Solutions Private Limited (importer). DGTR list of November 12, 2026, signed by Dr. Dileeraj Dabhole, Joint Director (FT)
Companion instruction	CBIC Instruction No. 22/2026-Customs, November 6, 2026
File number	F. No. CBIC-190354/160/2023-TO(TRU-I)
Signed by	Dheeraj Sharma, Under Secretary to the Government of India

Guarantee rates on imports from Malaysia (Instruction No. 22/2026-Customs)

Sl. No.	Product under investigation	Rate for guarantee
1	Hydraulic Rock Breaker in fully assembled condition	162.50% of CIF value
2	Alloy Steel Chisel/tool	29.21% of CIF value

The notification (PDF, 712 KB)

Source: Gazette of India, CG-DL-E-05112026-277715.

Checked against the official copy on November 7, 2026.

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