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 आयुक्त, सीमाशुल्क (एनएस- V) काकार्यालय,  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- V),**  
 जवाहरलालनेहरु सीमाशुल्क भवन, नवाशेवा,  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NAVA SHEVA,**  
 तालुका- उरण, जिला- रायगढ, महाराष्ट्र- ४००७०७.  
**TALUKA- URAN, DISTRICT- RAIGAD, MAHARASHTRA –**  
 400 707.



F. No. S/26-Misc-1523/2023-24/Gr. VA JNCH

Date 10/11/2025

Show Cause Notice No. 1297 /2025-26/JC/Gr. VA/CAC/JNCH

S/10- /2025-26/Adj/JC/Gr.VA/NS-V/CAC/JNCH

DIN No. 1092

20251178MX0000019831

**SHOW CAUSE NOTICE ISSUED UNDER SECTION 28(4) OF THE CUSTOMS ACT, 1962**

On the basis of the data analysis, it was observed that **M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)** having address as UNIT NO B 303, THIRD FLOOR, TOWER-B, PLOT NO 7, SEC-142, NOIDA, GAUTAM BUDDHA NAGAR, UP-201301, have imported goods having description as “Power Bank” under the afore-stated CTH as detailed in Annexure-‘A’.

2. The Bills of Entry (as per Annexure-A) wherein goods had been classified under CTH 8507 attract levy of IGST at 28% vide Serial No. 139 of Schedule-IV of IGST Notification No. 01/2017 dated 28.06.2017 IGST as per Table-A. However, it appears that, they had been cleared under lower rate of IGST. The relevant parts of said notification is reproduced below for ease of reference:

**Table-A**

Notification No.	Schedule / S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	IGST Rate
01/2017-Integrated Tax (Rate) dated 28.06.2017 w.e.f. 01.07.2017	IV / 139	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than [Lithium-ion batteries] <sup>1</sup> and [Lithium-ion accumulators (other than battery) including Lithium-ion power bank] <sup>2</sup> . 1. Inserted by Ntn. 19/2018-IT (Rate) dated 26.07.2018 w.e.f. 27.07.2018. 2. Inserted by Ntn. 25/2018-IT (Rate) dated 31.12.2018 w.e.f. 01.01.2019.	28%
19/2018-IT (Rate) dt. 26.07.18 w.e.f. 27.07.18	III / 376AA	8507 60 00	Lithium-ion Batteries	18%
25/2018-IT (Rate) dt. 30.12.18 w.e.f. 01.01.19	III / 376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank	18%
01/2017-Integrated Tax (Rate) dated 28.06.2017 w.e.f. 01.07.2017	II / 203	85	Part for manufacture of telephones for cellular networks or for other wireless networks	12%

3. Consequent upon the above notifications, it appears that imported goods attract IGST @ 28% in terms of Sl. No. 139 of Schedule IV (IV-139) for the CTH 8507 i.e. Electric

accumulators, including separators therefor, whether or not rectangular (including square). Further, in terms of Sl. No. 203 of Schedule II (II-203 of IGST Notification No. 01/2017- Integrated Tax (Rate) dated 28.06.2017) IGST rate is 12% for the CTH 85 i.e. Parts for manufacture of telephones for cellular networks or for other wireless networks, Sl. No. 376AA of Schedule III of IGST Notification No. 19/2018-Integrated Tax (Rate) dated 27.07.2018 IGST rate is 18% for the CTH 85076000 i.e. Lithium-ion Batteries & Sl. No. 376AAA of Schedule III of IGST Notification No. 19/2018-Integrated Tax (Rate) dated 27.07.2018 IGST rate is 18% for the CTH 8507 i.e. Lithium-ion accumulators (other than battery) including lithium-ion power bank and the same is not applicable to the imported goods. The importer has imported goods having description as Power Bank. After going through the description of the BE items under deliberation, it has been observed that the imported goods appears to attract IGST @28% against Sr. No. 139 of Schedule IV of notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 and does not seem to justify clearance claiming a lower IGST rate @12% under sr. nos. 203 of Schedule II of IGST notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 and/or @18% under sr. nos. 376AA or 376AAA of Schedule III of IGST notification no. 19/2018- Integrated tax (Rate) dated 27.07.2018 or a lower IGST rate in other Schedule.

**3.1.** On scrutiny of the import data, it was observed that goods covered under CTH 8507 were cleared by declaring lower rate of IGST under @12% under sr. nos. 203 of Schedule II of IGST notification no. 01/2017- Integrated tax (Rate) dated 28.06.2017 and/or @18% under Sr. Nos. 376AA or 376AAA of Schedule III of IGST notification no. 19/2018- Integrated tax (Rate) dated 27.07.2018 or a lower IGST rate in other Schedule, however, the imported goods falling under CTH 8507 are to be correctly covered under Sl. No. 139 of Schedule IV of the IGST Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 and attract higher rate of IGST @28%.

**3.2.** The total assessable value of the BE items so imported is Rs. **5,83,29,425/-** and it appears that a short levy of IGST amounting to Rs. **30,09,798/-** (as detailed in Annexure-'A') is recoverable from the Importer along with applicable interest and penalty.

**4.** In view of the above, a Consultative letter dated 26.02.2024 was issued to importer to clarify the issue raised by the department and if agreed to the observation/finding of the department, the importer was advised to pay the differential duty along-with applicable interest and penalty. However, as per available records, no reply or submission is given by importer in this regard.

**5.** Relevant legal provisions applicable in instant case are reproduced below for ease of reference:

**5.1 Section 17 – Assessment of duty:**

*(i) 'An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.'*

**5.2 Section 28 - Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded:**

*(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-*

- (a) Collusion; or*
- (b) any wilful mis-statement; or*
- (c) suppression of facts*

*by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or*

short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub- section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing. '

### **5.3 Section 46 - Entry of goods on importation:**

(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.'

### **5.4 Section 111 - Confiscation of improperly imported goods etc:**

'The following goods brought from a place outside India shall be liable to confiscation:

(m) any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77<sup>3</sup> [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54; '

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

### **5.5 Section 112 - Penalty for improper importation of goods etc:**

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.'

### **5.6 Section 114A -Penalty for short-levy or non-levy of duty in certain cases:**

'Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable

*to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.*

6. Section 17 of the Customs Act, effective from 08.04.2011 [CBEC's (now CBIC) Circular No 17/2011 dated 08.04.2011] provides for self-assessment of duty on imported goods by the Importer himself by filing a bill of entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the Importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the Importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, it is the added and enhanced responsibility of the Importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods

7. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by willful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby has attempted to take undue benefit amounting to Rs. **30,09,798/-** (as detailed in Annexure -'A'). Therefore, the differential duty, so not paid, is liable for recovery from the Importer under Section 28 (4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

8. As the importer has failed to comply with the provision of the Customs Act as mentioned above therefore, it appears that the impugned goods are liable for confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962 and for the same reason importer rendered himself liable for penal action under Section 112(a) and/or 114A of the Customs Act. 1962.

9. Now, therefore, in exercise of powers conferred upon in Section 28(4) and Section 124 of the Customs Act, importer M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409) is hereby called to show cause to the Joint Commissioner of Customs, Gr. VA, JNCH, Nhava- Sheva, Distt. Raigad, Maharashtra- 400707 within 30 days of the receipt of this notice as to why:

- (i) Differential/short paid duty amounting to **Rs. 30,09,798/- (Rs. Thirty Lakh Nine Thousand Seven Hundred Ninety Eight Only)** for the subject goods imported vide Bills of Entry as detailed in Annexure-A, should not be demanded and recovered under Section 28(4) of the Custom Act, 1962.
- (ii) Interest on delayed payment of Custom Duty as mentioned above should not be recovered from the importer under Section 28AA of the Customs Act. 1962.
- (iii) The said subject goods imported vide Bills of Entry as detailed in Annexure-A, having assessable value of **Rs. 5,83,29,425/- (Rs. Five Crore Eighty-Three Lakh Twenty Nine Thousand Four Hundred Twenty Five Only)** should not be held liable for confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962 for various contravention as mentioned above.
- (iv) Penalty should not be imposed on them under Section 112(a) of the Customs Ac, 1962 for short levy of duty.

(v) Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.

**10.** It is also advised that the importer may avail the benefit of reduced penalty @15% of duty and interest so specified in this notice in terms of Section 28(5) of the Customs Act, 1962 by payment of duty and interest within 30 days of receipt of this notice, failing which importer may be subject to higher penalty equal to the duty and interest so determined.

**11.** The written explanation/reply should be filed by the noticee to the **Joint Commissioner of Customs**, Gr. VA, JNCH, Nhava-Sheva, Tal.- Uran, Distt. Raigad, Maharashtra-400707 within 30 days from the date of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.

**12.** If no cause is shown against the action proposed to be taken or the importer and CHA does not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-partee on merits.

**13.** The department reserves its right to amend, modify or supplement this notice at any point of time prior to the adjudication of the case.

**14.** This present show cause notice is issued without prejudice to any other action that may be taken against the notice or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India.



(MAZID KHAN)  
Joint Commissioner of Customs  
GR.VA, NS-V, NHAVA SHEVA, JNCH

Copy to:

1. The Asst./Dy. Commissioner of Customs, CAC, JNCH (for Adjudication)
2. The Dy. Commissioner of Customs, Audit, JNCH
3. Notice Board (CHS Section for Display).
4. Office.

To,

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
UNIT NO B 303, THIRD FLOOR, TOWER-B,  
PLOT NO 7, SEC-142, NOIDA,  
GAUTAM BUDDHA NAGAR, UP-201301

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
KHEVAT NO. 72/80, SIHI SIKENDERPUR ROAD, KHERKI DAULA, SECTOR-84 ,  
GURUGRAM,HARYANA,122001

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
C-2 SHREE RAJLAXMI LOGISTICS PARK, NEAR BHIWANDI NASHIK BY PASS ,  
THANE,MAHARASHTRA,421308

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
UNIT NO B.303 3RD FLOOR TOWER B, Plot NO. 7 SEC 142 EXPRESSWAY , NOIDA, UTTAR  
PRADESH,201301

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
D-233, GROUND FLOOR, SECTOR-63 , NOIDA, UTTAR PRADESH,201301

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
C/O ROBINSONS CARGO LOGISTICS PVT. LTD., KHASRA NO 114, PLOT NO. 114, VILLAGE  
BAMNOLI, , NORTH WEST DELHI,DELHI,110077

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
Warehouse No. A/3, Global Complex, Near Shangrila Resort, Padgha Road Bhiwandi, Thane ,  
Thane,MAHARASHTRA,421302

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
C/O ROBINSONS GLOBAL LOGISTICS SOLUTIONS PVT. LTD., PLOT NO. 35, VGP INDUSTRIAL,  
COMPLEX, CHETTIPEDU, NEAR CHENNAI ON THE NH4 CHENNAI-BENGALURU HIGHWAY,,  
SRIPERUMBUDUR,TAMIL NADU,602105

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
PLOT NO. 98, VILLAGE BAMNOLI, P O DHULSIRAS,, DWARKA SECTOR-28 , WEST  
DELHI,DELHI,110077

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
C/O Relay Express Pvt Ltd, B-136 Sector 63 , NOIDA,UTTAR PRADESH,201301

M/s. S MOBILE DEVICES PVT LTD (IEC No. – 0515929409)  
D-197 (5217 SQ FT. ON GROUND FLOOR, 20250 SQ FT. ON FIRST FLOOR, 26250 SQ. FT ON  
SECOND FLOOR), SECTOR-63 , NOIDA,UTTAR PRADESH,201301

Annexure																					
Sr. No.	BE	BE Date	Type	AG	Importer Name	Country of Origin	Item Description	INV No	Item No	CTH	Quantity	UQC	Unit Price	Assess Value(item)	Duty(item) Paid	BCD Payable @1%	SWR Payable @1.5%	AV+BCD+SWRS	IGST Payable @28%	Total duty payable	Short levy (Duty Payable - Duty Paid)
1	3422148	4/3/2021	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- 81 20 KMAH BLACK BY SEA IN (CRS 2020-1726/R 41160156 DT.07.07.2020)	1	7	85076000	3000	NOS	49.6277	1689823.19	742845.3	253473.4785	253473.4785	1968644.016	5512203246	8300421509	87194.85093
2	5159948	8/23/2021	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- 53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT.31.01.2021)	1	4	85076000	10000	NOS	24.72	2879880	1265995.3	431082	431082	3355060.2	939416.856	1414597.056	148601.756
3	6554962	12/6/2021	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR 100 PF 10KMAH BLACK BSEA IN(BIS: CRS 2020-1896/R-41161080 DT.1.10.2021)(VALID UP TO 16.07.2022)	1	5	85076000	3720	NOS	37.8279	1681601.47	759232	252240.2205	252240.2205	1959065.713	548538.3995	826002.6421	86770.64206
4	7081001	1/14/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR 100 PF 10KMAH BLACK BSEA IN(BIS: CRS 2020-1896/R-41161080 DT.1.10.2021)(VALID UP TO 16.07.2022)	1	3	85076000	3000	NOS	37.8279	1350456.03	593660.4	202568.4045	202568.4045	1573281.275	440518.757	653347.0019	69683.60194
5	7081001	1/14/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR 200 20KMAH BLACK BY SEA IN(BIS: CRS 2020-1896/R-41161080 DT.25.10.2021)(VALID UP TO 16.07.2022)	1	4	85076000	3000	NOS	41.383	1477373.1	649453.2	221605.965	221605.965	1721139.662	481919.1052	775685.6667	76232.46672
6	7360361	2/4/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- 53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT.31.01.2021)(VALID UP TO 16.07.2022)	1	2	85076000	12000	NOS	26.5921	3813307.14	1676329.8	571996.071	571996.071	4442502.818	1243900.789	1873096.467	196766.6672
7	7360361	2/4/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR 100 PF 10KMAH BLACK BSEA IN(BIS: CRS 2020-1896/R-41161080 DT.1.10.2021)(VALID UP TO 16.07.2022)	1	4	85076000	3000	NOS	37.8279	1356130.22	596154.8	203419.533	203419.533	1579891.706	442369.6778	666131.1641	69976.36406



8	73560	2/4/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR 200 20KMAH BLACK BY SEA IN(BIS:CRS 2020- 1896/R-41161080 DT.26.10.2021)(VALID UP TO 16.07.2022)	1	5	85076000	4000	NOS	41.383	1979107.4	869576	296716.11	296716.11	2304495.121	645258.6339	971646.3549	102070.3549
9	8674374	5/13/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KM BLACK BY SEA IN(BIS:CRS 2020- 1896/R-41161080 DT.26.10.2021)(VALID UP TO 16.07.2022)	1	1	85076000	3000	NOS	41.383	1452543.3	638538.1	217881.495	217881.495	1692212.945	473819.6245	713489.269	74951.16896
10	8732090	5/18/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- S3 10KMAH BLACK BY SEA IN(BIS:CRS 2020- 1896/R-41161080 DT.31.01.2021)(VALID UP TO 16.07.2022)	1	1	85076000	3000	NOS	26.5921	933382.71	410315	140007.4065	140000.74065	1087390.857	304469.44	458477.5872	48162.58715
11	9484625	7/9/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- S3 10KMAH BLACK BY SEA IN(BIS:CRS 2020- 1896/R-41161080 DT.31.01.2021)(VALID UP TO 16.07.2022)	1	3	85076000	5010	NOS	26.5921	1598717.05	702796	239807.5575	239807.5575	1862505.363	521501.5017	785289.815	82493.81495
12	9484625	7/9/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KM BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	7	85076000	3000	NOS	41.383	1489788	654910.8	223468.2	223468.2	1735603.02	485963.3456	731783.8656	76873.0556
13	9746606	7/27/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- S3 10KMAH BLACK BY SEA IN(BIS:CRS 2020- 1896/R-41161080 DT.31.01.2021)(VALID UP TO 16.07.2024)	1	3	85076000	990	NOS	26.5921	315914.15	138875.9	47387.7225	47387.7225	368039.9848	103051.1957	155177.0305	16301.13048
14	9997508	8/13/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	5	85076000	3000	PCS	41.383	1483580.55	652182	222537.0825	222537.0825	1728371.341	483943.9754	728734.7662	76552.76616
15	9997565	8/13/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	2	85076000	5004	PCS	41.383	2474612.36	1087839.6	371191.854	371191.854	2882923.399	807218.5518	1215529.591	12689.9912



16	9999308	8/13/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP-53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT.31.01.2021)(VALID UPTO 16.07.2024)	1	7	85076000	3000	PCS	26.5921	953326.78	419082.5	147990.017	14299.9017	1110625.699	310975.1956	468274.1143	4919161434
17	2328049	9/6/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP-53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT.31.01.2021)(VALID UPTO 16.07.2024)	1	3	85076000	3000	PCS	26.5921	933382.71	410315	140007.4065	140007.4065	1087390.857	304469.44	458477.5872	48162.58715
18	2361693	9/9/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP-53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT.31.01.2021)(VALID UPTO 16.07.2024)	1	5	85076000	11010	PCS	26.5921	3425514.55	1505856.2	51382.71825	51382.71825	3990724.451	1117402.846	1682612.747	176756.547
19	2361693	9/9/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR100P 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT.01.10.2021 VALID UPTO 16.07.2024)	1	8	85076000	8010	PCS	37.8279	3545117.31	1558433.6	531767.5965	4130061.666	1156417.267	1741361.623	182928.0227	
20	2512358	9/19/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	1	85076000	2520	NOS	41.383	1209707.86	531787.7	181456.179	181456.179	1409309.657	394606.7039	594208.5008	62420.80083
21	2512358	9/19/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200F 20KMAH BLACK BY SEA IN ( BIS : CRS2020-1896/R-41161080 DT 26-10-2021 )	1	8	85076000	3000	NOS	67.646	2354080.8	1034853.9	353112.12	35311.212	2742504.132	767901.157	116334.489	121470.589
22	2667688	9/29/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	4	85076000	480	PCS	41.383	230420.54	101292.9	34563.081	3456.3081	268439.9291	75163.18015	113182.5692	11889.66925
23	3207320	11/8/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	1	85076000	6000	NOS	41.383	2855427	1255245.7	428314.05	42831.405	3326572.455	931440.2874	1402585.742	147340.0424



24	3313030	11/15/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- 53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT 31.01.2021)(VALID UPTO 16.07.2024)	1	2	85076000	3000	PCS	26.5921	91742745	403301.1	137614.1175	137614.1175	1068802.979	299264.8342	450640.3634	47339.26344	
25	3397866	11/21/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	6	85076000	12000	NOS	41.383	5760513.6	253231.8	864077.04	864077.04	671098.344	1879079.536	2829564.28	297242.4803	
26	3397866	11/21/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- 53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT 31.01.2021)	1	7	85076000	15000	NOS	26.5921	4627025.4	2034040.4	694053.81	694053.81	5390484.591	1509335.685	2272794.876	23874.4765	
27	3398320	11/21/2022	H	5C	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200F 20KMAH BLACK BY SEA IN ( BIS:CRS 2022-2854/R-41232408 DT 01-08-2022 )	1	1	85076000	3000	NOS	67.546	2354080.8	1034853.9	353112.12	353112.12	2742504.132	767901.157	1156324.489	121470.589	
28	3487493	11/26/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL IPP- 53 10KMAH BLACK BY SEA IN(BIS:CRS 2020-1896/R-41161080 DT 31.01.2021)	1	2	85076000	750	PCS	26.592101	231351.28	101702	34702.692	34702.692	269524.2412	75466.78754	113639.7487	11937.74874	
29	3487493	11/26/2022	H	5A	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN ( BIS : CRS 2020-1896/R-41161080 DT 26-10-2021 )	1	3	85076000	2544	PCS	41.383	1221228.88	536852.3	183184.332	183184.332	1422731.645	398364.8607	598667.6259	63015.32586	
30	3738130	12/14/2022	H	5M	S MOBILE DEVICES PRIVATE LIMITED	CN	POWER BANK ITEL STAR200 20KMAH BLACK BY SEA IN(BIS : CRS 2020-1896/R-41161080 DT 26-10-2021)	1	6	85076000	3600	PCS	41.383	1735603.02	762971.1	260340.453	260340.453	2021977.518	566153.7051	852528.2034	89557.10342	
Total														1123.468301	58329424.65	25641615.3	8749413.698	874941.3698	67953779.72	19027058.32	28651413.39	3009798.088

