



आयुक्त, सीमाशुल्क (एनएस- V) कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- V),
जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
तालुका- उरण, जिला- रायगढ़, 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. 1299 /2025-26/JC/Gr. VA/CAC/JNCH

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

DIN No. 1094

20251128 NX000000FB81

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. RASHI PERIPHERALS PVT LTD (IEC No. – 0389007285)** having address as 5TH FLOOR, ARIISTO HOUSE, NS PHADKE ROAD, ANDHERI-EAST, MUMBAI SUBURBAN, MUMBAI-MH-400069, had 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] ¹ and [Lithium-ion accumulators (other than battery) including Lithium-ion power bank] ² . 1. Inserted by Ntfn. 19/2018-IT (Rate) dated 26.07.2018 w.e.f. 27.07.2018. 2. Inserted by Ntfn. 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. 3,12,94,709/-** and it appears that a short levy of IGST amounting to **Rs. 20,41,181/-** (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 77³ [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 office.r

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. 20,41,181/- (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. RASHI PERIPHERALS PVT LRD (IEC No. – 0389007285)** 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. 20,41,181/- (Rs. Twenty Lakh Forty-One Thousand One Hundred Eighty One 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. 3,12,94,709/- (Rs. Three Crore Twelve Lakh Ninety Four Thousand Seven Hundred and Nine 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-parte 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. Rashi Peripherals Limited (IEC No. -0389007285)
5TH Floor, Ariisto House, NS Phdke Road,
Andheri East, Mumbai Suburban,
Mumbai, MH-400069

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
126,S.D.ROAD,1ST FLOOR,, ION , SECUNDERABAD,TELANGANA,500003

M/s. Rashi Peripherals Pvt Limited (IEC No. -0389007285)
RASHI HOUSE 20/1,CLUB ROAD,CHETPET, BEHIND SHREE MITHAI, ,
CHENNAI,TAMIL NADU,600031

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
314 MANSAROVAR,90 NEHRU PLACE,, , NEW DELHI,DELHI,110019

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
19, R.N. MUKHERJEE ROAD,, LDG. GRD FLR.,
KOLKATA, WEST BENGAL, 700001

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
FF-17,19-24, MARUTI CENTRE, ABOVE, PUNJAB HONDA,NR. GURUKUL TEMPLE,, ,
DRIVE IN ROAD AHMEDABAD,GUJARAT,380052

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
RASHI COMPLEX A BLDG SUR NO 186, DONGARIPADA POMAN VILLAGE VASAI ,
BHIWANDI RD DIST THANE M S,MAHARASHTRA,401208

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
5TH FLOOR, ARIISTO HOUSE, N.S. PHADKE ROAD, ANDHERI EAST ,
MUMBAI,MAHARASHTRA,400069

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
NO.1091, GR. FLR., SRNG, S. DIAMOND, D,JUBILEE COMPLEX, NAGARTHAPET, ,
OTC ROAD BANGALORE,KARNATAKA,560002

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
DOOR NO.39/6179 & 6180, CEARS TOWER, R,ALAPPAT CROSS ROAD, RAVIPURAM, ,
COCHIN,KERALA,682015

M/s. Rashi Peripherals PVT Limited (IEC No. -0389007285)
B-22/1, GR. FLR., OKHLA INDL. AREA,, ,PHASE-II, , NEW DELHI,DELHI,110020

Annexure																					
Sr. No.	BE NO	BE Date	Typ e	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 @15%	SWS Payable @1.5%	AV+BCD+SWS	IGST Payable @28%	Total duty payable	Short levy (Duty Payable - Duty Paid)
1	2525442	9/20/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	Power Bank for mobile phones - Lithium-ion- BPD002btBK (BIS NO.R-41081906 validupto 28-01-2024//ETANO.ETA-SD 20210302068	1	2	85076000	48	PCS	20	79439.04	34921.4	11915.856	1191.5856	92546.4816	25913.0148	39020.4564	4099.056448
2	2525442	9/20/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion (BIS NO.R-41191140 validupto 20-05-2023) BPB011btRG 10K POWER BANK, USB-A &	1	3	85076000	296	PCS	12.5	306171.3	134592.9	45925.695	4592.5695	356689.5645	99873.0781	150391.343	15798.44256
3	2525442	9/20/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion (BIS NO.R-41191140 validupto 20-05-2023) BPB011btBK 10K POWER BANK, USB-A &	1	1	85076000	296	PCS	12.5	306171.3	134592.9	45925.695	4592.5695	356689.5645	99873.0781	150391.343	15798.44256
4	2525442	9/20/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	Power Bank for mobile phones - Lithium-ion - BPD002btWH (BIS NO.R-41081906 validupto 28-01-2024//ETANO.ETA-SD 2021030206	1	4	85076000	232	PCS	20	383955.36	168786.8	57593.304	5759.3304	447307.9944	125246.238	188598.873	19812.07283
5	3063361	10/28/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion (BIS NO.R-41191140 valid up to 20-05-2023) BPB011btBK 10K POWER BANK, USB-A	1	3	85076000	200	PCS	13.5	239489.21	105279.4	35923.3815	3592.33815	279004.9297	78121.3803	117637.1	12357.69995

6	30	10/28/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion (BIS NO.R-41191140 valid up to 20-05-2023) BPB011btrG 10K POWER BANK, USB-A	1	4	85076000	200	PCS	13.5	239489.21	105279.4	35923.3815	3592.33815	279004.9297	78121.3803	117637.1	12357.69995
7	3418275	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion) (BISNO.R-41081906 validupto 28-01-2024 ETA-SD-20220605699 DT.30.06.2022)	1	1	85076000	800	PCS	30	1998017	878328.2	299702.55	29970.255	2327689.805	651753.145	981425.95	103097.7504
8	3418275	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion) (BISNO.R-41081906 validupto 28-01-2024 ETA-SD-20220605699 DT.30.06.2022) B	1	2	85076000	800	PCS	30	1998017	878328.2	299702.55	29970.255	2327689.805	651753.145	981425.95	103097.7504
9	3410845	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion) (BIS NO.R-41191140 validupto 20-05-2023) BPB011btrG 10K POWER BANK, USB-A &	1	2	85076000	496	PCS	13.5	573898.78	252286	86084.817	8608.4817	668592.0787	187205.782	281899.081	29513.08074
10	3410845	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-ion) (BIS NO.R-41191140 validupto 20-05-2023) BPB011btrL 10K POWER BANK, USB-A &	1	3	85076000	1200	PCS	13.5	1388464.79	610369.2	208269.719	20826.9719	1617561.48	452917.214	682013.905	71644.70485
11	3410845	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	Power Bank for mobile phones - Lithium-ion (BIS NO.R-41081906 validupto 28-01- 2024//ETANO.ETA-SD- 20210302068 DT. 07.04.2	1	4	85076000	1072	PCS	20	1837573.15	807797.2	275635.973	27563.5973	2140772.72	599416.362	902615.931	94818.73128

12	3410845	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-Ion) (BIS NO-R-41191140 validupto 20-05-2023) BPB011btk 10K POWER BANK, USB-A &	1	5	85076000	360	PCS	13.5	416539.44	183110.8	62480.916	6248.0916	485268.4476	135875.165	204604.173	21493.37293
13	3410845	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	Power Bank for mobile phones - Lithium-Ion (BIS NO-R-41081906 validupto 28-01-2024//ETANO.ETA-SD-20210302068 DT. 07.04.2	1	6	85076000	224	PCS	20	383970.51	168793.4	57595.5765	5759.55765	447325.6442	125251.18	188606.315	19812.91451
14	3410845	11/22/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(Power Bank for mobile phones - Lithium-Ion) (BIS NO-R-41191140 validupto 20-05-2023) BPB011btk 10K POWER BANK, USB-A &	1	1	85076000	2240	PCS	13.5	2591800.94	1139355.7	388770.141	38877.0141	3019448.095	845445.467	1273092.62	133736.9217
15	3754435	12/15/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BPD002btk (BIS NO-R-41081906 DT.VAID UPTO 28.01.2024 & ETA-SD-20210302068 D	1	1	85076000	208	PCS	20	346440.38	152295.2	51966.057	5196.6057	403603.0427	113008.852	170171.515	17876.31466
16	3754435	12/15/2022	H	SA	RASHI PERIPHER ALS LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BPD002btk (BIS NO-R-41081906 DT.VAID UPTO 28.01.2024 & ETA-SD-20210302068 D	1	2	85076000	592	PCS	20	986022.62	433455.6	147903.393	14790.3393	1148716.352	321640.579	484334.311	50878.71094
Total														14075460	6187572.3	2111319	211131.9	16397910.93	4591415.06	6913865.97	726293.6667

Annexure

Annexure																					
BE NO	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 @15%	SWS Payable @1.5%	AV+BCD+SWS	IGST Payable @28%	Total duty payable	Short levy (Duty Payable Duty Paid)	
4694942	7/15/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: 10K POWER BANK,USB-A AND C 15W, BLACK BPB011BTBK(R-41191140)	1	1	85076000	96	PCS	12.5	92477.33	40653	13871.5995	1387.16	107736.0895	30166.105	45424.864	4771.864496	
1	4694942	7/15/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: 10K POWER BANK,USB-A AND C 15W, BLUE BPB011BTBK(R-41191140)	1	2	85076000	48	PCS	12.5	46238.67	20326.5	6935.8005	693.58005	53868.05055	15083.054	22712.435	2385.934704
2	4694942	7/15/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: 10K POWER BANK,USB-A AND C 15W, ROSE GOLD BPB011BTBK(R-41191140)	1	3	85076000	48	PCS	12.5	46238.67	20326.5	6935.8005	693.58005	53868.05055	15083.054	22712.435	2385.934704
3	4694942	7/15/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: MAGNETIC WIRELESS POWER BANK,WHITE BPD002BTWH(ETA-SD-20210302068)	1	4	85076000	64	PCS	20	98642.49	43363.2	14796.3735	1479.6374	114918.5009	32177.18	48453.191	5089.991088
4	4694942	7/15/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: MAGNETIC WIRELESS POWER BANK,BLACK BPD002BTBK(ETA-SD-20210302068)	1	5	85076000	96	PCS	20	147963.73	65044.8	22194.5595	2219.456	172377.7455	48265.769	72679.784	7634.984176
5																					

5606883	9/27/2021	H	5M	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLUE BPB011BTBL (R-41191140)	2	8	85076000	200	PCS	12.5	191998.67	84402.6	28799.8005	2879.9801	223678.4506	62629.966	94309.747	9907.146704
5606883	9/27/2021	H	5M	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION- MAGNETIC WIRELESS POWER BANK, WHITE BPD002BTWH (ETA-SD-20210302068 DT 7-4-2021)	2	1	85076000	24	PCS	20	36863.74	16205.3	5529.561	552.9561	42946.2571	12024.952	18107.469	1902.169088
5606883	9/27/2021	H	5M	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, WHITE BPD002BTWH (ETA-SD-20210302068 DT 7-4-2021)	2	2	85076000	184	PCS	20	282622.04	124240.6	42393.306	4239.3306	329254.6766	92191.309	138823.95	14583.34605
5606883	9/27/2021	H	5M	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, BLACK BPD002BTBK (ETA-SD-20210302068 DT 7-4-2021)	2	3	85076000	104	PCS	20	159742.89	70223	23961.4335	2396.1434	136100.4669	52108.131	78465.708	8242.707568
5606883	9/27/2021	H	5M	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, BLACK BPB011BTBK (R-41191140)	2	4	85076000	208	PCS	12.5	199678.62	87778.7	29951.793	2995.1793	232625.5923	65135.166	98082.138	10303.43814
5606883	9/27/2021	H	5M	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, BLACK BPB011BTBK (R-41191140)	2	4	85076000	208	PCS	12.5	199678.62	87778.7	29951.793	2995.1793	232625.5923	65135.166	98082.138	10303.43814

5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLUE BPB011BTBL (R- 41191140)	2	5	85076000	208	PCS	12.5	199678.62	87778.7	29951.793	2995.1793	232625.5923	65135.166	98082.138	10303.43814
5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION:10K POWER BANK, USB-A & C 15W, ROSE GOLD BPB011BTBG (R- 41191140)	2	6	85076000	104	PCS	12.5	99839.31	43889.4	14975.8965	1497.5897	116312.7962	32567.583	49041.069	5151.669072
5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: 10K POWER BANK, USB-A & C15W, BLACK BPB011BTBK (R- 41191140)	2	7	85076000	300	PCS	12.5	287998	126604	43199.7	4319.97	335517.67	93944.948	141464.62	14860.6176
5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION:10K POWER BANK, USB-A & C 15W, ROSE GOLD BPB011BTBG (R- 41191140)	2	9	85076000	150	PCS	12.5	143999	63302	21599.85	2159.985	167758.835	46972.474	70732.309	7430.3088
5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: MAGNETIC WIRELESS POWER BANK, BLACK BPD002BT (ETA-SD- 20210302068 DT 7-4- 2021)	2	10	85076000	120	PCS	20	184318.72	81026.5	27647.808	2764.7808	214731.3088	60124.766	90537.355	9510.855264
5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, WHITE BPD002BTWH(ETA-SD- 20210302068 DT 7-4- 2021)	2	11	85076000	90	PCS	20	138239.04	60769.9	20735.856	2073.5856	161048.4816	45093.575	67903.016	7133.116448
5606883	9/27/2021	H	SM	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, WHITE BPD002BTWH(ETA-SD- 20210302068 DT 7-4- 2021)	2	11	85076000	90	PCS	20	138239.04	60769.9	20735.856	2073.5856	161048.4816	45093.575	67903.016	7133.116448

560083	9/27/2021	H	5M	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION 10K POWER BANK, USB-A & C 15W, BLACK BPB018TBK (R-41191140)	3	1	85076000	150	PCS	12.5	143999	63302	21599.85	2159.985	167758.835	46972.474	70732.309	7430.3088
5606883	9/27/2021	H	5M	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLUE BPB018TBK(R-41191140)	3	2	85076000	90	PCS	12.5	86399.4	37981.2	12959.91	1295.991	100655.301	28183.484	42439.385	4458.18528
6440067	11/27/2021	H	SE	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, BLACK BPD0028TBK(ETA-SD-20210302068 DT 7-4-2021)	1	24	85076000	240	PCS	20	371065.36	163120.4	55659.804	5565.9804	432291.1444	121041.52	182267.3	19146.90483
6440067	11/27/2021	H	SE	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION:MAGNETIC WIRELESSPOWER BANK, WHITE BPD0028TBK(ETA-SD-20210302068 DT 7-4-2021)	1	26	85076000	400	PCS	20	618442.27	271867.2	92766.3405	9276.6341	720485.2446	201735.87	303778.84	31911.64302
6440067	11/27/2021	H	SE	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES - LITHIUM-ION:MAGNETIC WIRELESSPOWER BANK, BLACK BPD0028TBK(ETA-SD-20210302068 DT 7-4-2021)	1	27	85076000	160	PCS	20	247376.91	108746.9	37106.5365	3710.6537	288194.1002	80694.348	121511.54	12764.63819

22	7136703	1/19/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLUE BPB0118TBL (R-41191140)	1	7	85076000	304	PCS	12.5	290996.1	69722.6	43649.415	4364.9415	339010.4565	94922.928	142937.28	73214.68432
23	7136703	1/19/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:10K POWER BANK, USB-A & C 15W, ROSE GOLD BPB0118TRG (R-41191140)	1	1	85076000	152	PCS	12.5	145498.05	34861.4	21824.7075	2182.4708	169505.2283	47461.464	71468.642	36607.24216
24	7136703	1/19/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLUE BPB0118TBL (R-41191140)	1	2	85076000	224	PCS	12.5	214418.18	51374.6	32162.727	3216.2727	249797.1797	69943.21	105322.21	53947.61002
25	7136703	1/19/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLACK BPB0118TBK (R-41191140)	1	3	85076000	400	PCS	12.5	382889.6	91740.4	57433.44	5743.344	446066.384	124898.59	188075.37	96334.97152
26	7136703	1/19/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLUE BPB0118TBL (R-41191140)	1	4	85076000	40	PCS	12.5	38288.96	9174.1	5743.344	574.3344	44606.6384	12489.859	18807.537	9633.437152
27	7136703	1/19/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:10K POWER BANK, USB-A & C 15W, BLACK BPB0118TBK (R-41191140)	1	5	85076000	1104	PCS	12.5	1056775.31	464558.5	158516.297	15851.63	1331143.236	344720.11	519088.03	54529.53227

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75640	2/19/2022	H	SA	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, BLACK BPD002BTBK(R-41081906)(ETA-SD-20210302068)	1	3	85076000	800	PCS	20	1237535.98	544020.8	185630.397	18563.04	1441729.417	403684.24	607877.67	63856.87338
8639404	5/11/2022	H	SM	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, WHITE BPD002BTWH(ETA-SD-20210302068 DT 7-4-2021)	3	2	85076000	304	PCS	20	478272.94	210248.8	71740.941	7174.0941	557187.9751	156012.63	234927.67	24678.86813
8639404	5/11/2022	H	SM	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, BLUE BPD011BTBL (R-41191140)	1	1	85076000	200	PCS	12.5	196658.28	86451.1	29498.742	2949.8742	229106.8962	64149.931	96598.547	10147.44714
8639404	5/11/2022	H	SM	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, BLACK BPD011BTBK (R-41191140)	1	2	85076000	200	PCS	12.5	196658.28	86451.1	29498.742	2949.8742	229106.8962	64149.931	96598.547	10147.44714
8639404	5/11/2022	H	SM	RASHI PERIPHERALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: MAGNETIC WIRELESSPOWER BANK, BLACK BPD002BTBK(ETA-SD-20210302068 DT 7-4-2021)	3	1	85076000	304	PCS	20	478272.94	210248.8	71740.941	7174.0941	557187.9751	156012.63	234927.67	24678.86813

38	8765455	5/20/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, ROSE GOLD BPB011BTRG (R- 41191140)	1	1	85076000	104	PCS	12.5	107508.29	25759	16126.2435	1612.6244	125247.1579	35069.204	52808.072	27049.07205
39	8765455	5/20/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, BLUE BPB011BTBL (R- 41191140)	1	2	85076000	240	PCS	12.5	248096.06	59443.8	37214.409	3721.4409	289031.9099	80928.935	121864.78	62420.98467
40	8765455	5/20/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, BLACK BPB011BTBK (R- 41191140)	1	3	85076000	400	PCS	12.5	413493.43	99073.1	62024.0145	6202.4015	481719.846	134881.56	203107.97	104034.8728
41	8765455	5/20/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES- LITHIUM-ION: 10K POWER BANK, USB-A & C 15W, ROSE GOLD BPB011BTRG (R- 41191140)	1	4	85076000	96	PCS	12.5	99238.42	23777.6	14885.763	1488.5763	115612.7593	32371.573	48745.912	24968.3119
42	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BPB011BTBK 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:R- 41191140 DT.VALI	1	3	85076000	496	PCS	12.5	499579.15	219615	74936.8725	7493.6873	582009.7098	162962.72	245393.28	25778.27848
43	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BPB0028TWH MAGNETIC WIRELESS POWER BANK, WHITE (BIS NO:R-41081906 DT.VALID U	1	7	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397

44	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLUE (BIS NO:-R- 41191140 DT. VALD	1	1	85076000	160	PCS	12.5	161154.57	70843.5	24173.1855	2417.3186	187745.0741	52568.621	79159.125	8315.624784
	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLUE (BIS NO:-R- 41191140 DT. VALD	1	2	85076000	496	PCS	12.5	499579.15	219615	74936.8725	7493.6873	582009.7098	162962.72	245393.28	25778.27848
45	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLUE (BIS NO:-R- 41191140 DT. VALD	1	4	85076000	496	PCS	12.5	499579.15	219615	74936.8725	7493.6873	582009.7098	162962.72	245393.28	25778.27848
	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLUE (BIS NO:-R- 41191140 DT. VALD	1	5	85076000	1000	PCS	12.5	1007216.03	442772.1	151082.405	15108.24	1173406.675	328553.87	494744.51	51972.41394
46	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:-R- 41191140 DT. VALD	1	6	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397
	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:-R- 41191140 DT. VALD	1	6	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397
47	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:-R- 41191140 DT. VALD	1	6	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397
	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:-R- 41191140 DT. VALD	1	6	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397
48	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:-R- 41191140 DT. VALD	1	6	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397
	9154045	6/17/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES- LITHIUM-ION) BP80118TBL 10K POWER BANK, USB-A & C 15W, BLACK (BIS NO:-R- 41191140 DT. VALD	1	6	85076000	600	PCS	20	966927.39	425061.3	145039.109	14503.911	1126470.409	315411.71	474954.73	49893.43397

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65	2245200	9/1/2022	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	(POWER BANK FOR MOBILE PHONES-LITHIUM-ION) BPD002btk(BIS NO-R-41081906 DT.VALID UPTO 28.01.2024 & ETA-SD-20210302068 DT	1	4	85076000	1304	PCS	20	2128102.35	935513.8	319215.353	31921.535	2479239.238	694186.99	1045323.9	109810.0743		
66	6705019	12/16/2021	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:MAGNETIC WIRELESS POWER BANK,BLACK BPD002BTBK(ETA-SD-20210302068 D	1	1	85076000	1000	PCS	20	1642169	721897.5	246325.35	24632.535	1913126.885	555675.53	806633.41	84735.9128		
67	6705019	12/16/2021	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:MAGNETIC WIRELESS POWER BANK,BLACK BPD002BTBK(ETA-SD-20210302068)	2	1	85076000	208	PCS	20	319648.34	140517.5	47947.251	4794.7251	372390.3161	104269.29	157011.26	16493.76461		
68	6705019	12/16/2021	H	SA	RASHI PERIPHER ALS PRIVATE LIMITED	CN	POWER BANK FOR MOBILE PHONES-LITHIUM-ION:MAGNETIC WIRELESS POWER BANK,WHITE BPD002BTWH(ETA-SD-20210302068)	2	2	85076000	184	PCS	20	282765.83	124303.9	42414.8745	4241.4875	329422.192	92238.214	138894.58	14590.6757		
		Total														31294709.3	13330781	4694206.39	469420.64	36458336.32	10208334	15371961	2041180.603