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सीमाशुल्कप्रधानआयुक्तआयुक्तकाकार्यालय, न्हावाशेवा-I, मुंबईसीमाशुल्कजोन-II

जवाहरलालनेहरूकस्टमहाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007

OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS, NS-I, MUMBAI CUSTOMS ZONE-II

JAWAHARLAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran,  
Dist: Raigad, Maharashtra-400707.

Date: 24-07-2025

SCN No. 513 /2025-26/Commr/Gr.II(H-K)/NS-I/CAC/JNCH

DIN No. : 20250778NW0000414640

**SHOW CAUSE NOTICE UNDER SECTION 124 READ WITH SECTION 28(4)  
OF THE CUSTOMS ACT, 1962.**

**M/s. SARA HEALTHCARE PRIVATE LIMITED (IEC-0508005400)**

(hereinafter referred as Importer) having address at Chanda House, 69/6A (Part), Najafgarh Road Industrial Area, , Opp. Kirti Nagar Metro Station, NEW DELHI, 110015 had presented Bills of Entry as mentioned in Annexure-A at JNCH, NHAVA SHEVA port (INNSA1) for the clearance of goods having description as "LATEX EXAMINATION POWDERED GLOVES" (herein referred as impugned goods) and classified the same under CTH 40151900 and cleared at 0%, 10% Basic Customs Duty. IGST was paid @12% under Sr. No. 85 of Schedule-II of Notification No.01/2017-(Integrated Tax Rate) dated 28.06.2017. The total Assessable Value of the impugned goods imported through said port is **Rs. 15,54,64,477/- (Rupees Fifteen Crore Fifty Four Lakh Sixty Four Thousand Four Hundred and Seventy Seven only)** The details of the Bills of Entry are enclosed in Annexure-A.

2. During Post Clearance Audit conducted under Section 99A of the Customs Act, 1962, read with Section 157 (k) of the Customs Act, 1962 and the Customs Audit Regulations, 2018, it has been noticed that the Importer had imported the impugned goods by paying IGST @12% under Sr. No. 85 of Schedule-II instead of paying correct IGST @18% under Sr. No. 123 of Schedule III of the IGST Notification mentioned above.

2.1. Serial No. 85 of Schedule II of IGST Notification No. 01/2017 – Integrated Tax (Rate), dated 28.06.2017, pertains to **"Surgical Rubber Gloves or Medical Examination Rubber Gloves"**, which are classified under CTH

40151200, attracting IGST at the rate of 12%.

2.2. In the present case, the importer has classified the goods under CTH 40151900, which falls under the category of "Other gloves". The imported goods fall under Serial No. 123 of Schedule III of the same notification, for which the applicable IGST rate is 18%.

2.3. The description mentioned in the Bills of Entry merely states "Examination Gloves", without any explicit indication that the goods are intended for medical or surgical use.

2.4. In summary, the importer declared the goods under CTH 40151900 (i.e., "Other gloves"), and claimed the benefit of a concessional IGST rate of 12%, applicable only to Surgical or Medical Examination Rubber Gloves classified under CTH 40151200. However, under CTH 40151900-Others, the applicable IGST rate is 18%.

2.5. The Bills of Entry in question were self-assessed by the importer and facilitated under the Risk Management System (RMS), where assessment and examination were not prescribed. Accordingly, the classification, as declared by the importer, was accepted. In view of the importer's declaration under CTH 40151900, the correct IGST rate should be 18%, under Serial No. 123 of Schedule III, which is reproduced below:

**Schedule III-18%**

S. No.	Chapter/Hdg./Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
123	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purpose, of vulcanized rubber other than hard rubber [other than Surgical gloves]

3. In view of the above, it is evident that the declared CTI 40151900 for the imported goods falls under Serial No. 123 of Schedule III of Notification 01/2017 dated 28.06.2017. The applicable rate of IGST is 18% under Schedule-III whereas the Importer has paid only 12% IGST under Schedule-II.

4. A consultative letter 379/2025-26 dated 08.07.2025 has been issued to the Importer for voluntary payment of applicable dues. However, no reply has

been received.

5. The act of the Importer makes them liable for payment of differential duty amounting to Rs. 93,27,869/- (Rupees Ninety Three Lakh Twenty Seven Thousand Eight Hundred Sixty Nine only) along with applicable interest and penal action under customs Act, 1962.

6. Relevant Legal Provisions are as under: -

**6.1 SECTION 46 OF CUSTOMS ACT, 1962: Entry of goods on importation-**

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting <sup>1</sup> [electronically] <sup>2</sup> [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing <sup>3</sup> [in such form and manner as may be prescribed] :

<sup>4</sup> [ **Provided** that the <sup>5</sup> [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically <sup>6</sup> [on the customs automated system], allow an entry to be presented in any other manner:

**Provided** further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) <sup>8</sup> [before the end of the day (including holidays) preceding the day] on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

<sup>9</sup> [ **Provided** that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

**Provided** further that] a bill of entry may be presented <sup>10</sup> [at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:



<sup>11</sup> [**Provided** also that] where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

(4) The importer while presenting a bill of entry shall<sup>12</sup> [\* \* \*] 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, <sup>13</sup> [and such other documents relating to the imported goods as may be prescribed].

<sup>12</sup> [(4A) The importer who presents a bill of entry shall ensure the following, namely: -

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

**6.2. SECTION 111 OF CUSTOMS ACT, 1962: Confiscation of improperly imported goods, etc.** - The following goods brought from a place outside India shall be liable to confiscation: -

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 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54.

**6.3. Section 112 (Penalty for improper importation of goods etc.)** reads as:

'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, harboring, 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.'

**6.4. SECTION 28 OF CUSTOMS ACT, 1962: Recovery of duties not levied or short levied 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 willful 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".

**6.5. SECTION 28AA OF CUSTOMS ACT, 1962: Interest on delayed payment of duty-**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such



*erroneous refund, as the case may be, up to the date of payment of such duty.*

*(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and*

*(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.*

**6.6. SECTION 114A OF CUSTOMS ACT, 1962: 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 willful 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.*

**6.7. 114AA. Penalty for use of false and incorrect material:** *If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

**6.8. SECTION 117 OF CUSTOMS ACT, 1962: Penalties for contravention, etc., not expressly mentioned.** - *Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees].*

**7.** The Non-payment of Customs duty on Impugned goods by the Importer in order to evade duty thereon appears to have contravened the provisions of 46(4) and 46(4A) of the Customs Act 1962 and which in turn appears to have rendered the subject goods liable to confiscation in terms of the provisions of section 111(m) of the customs act 1962, because of which it also appears to have made the importer liable for penal action in terms of the provisions of section 114A of Customs Act.

**8.** All the aforesaid facts, discussed above about the manner in which the Importer has availed short paid Duty amount for the subject goods, came to light only after the Audit by the Audit Commissionerate. In view of the above, it appears that in-spite of having knowledge, the Importer wilfully mis-stated and suppressed facts from the department and not paid the Duty amount which is

not admissible to them. Therefore, extended period of 05 years as provided under section 28(4) of the customs act 1962 is applicable for recovery of the customs duty under section 28 of the customs Act, 1962 along with applicable interest thereon, under section 28AA of the Customs Act 1962.

9. With the introduction of Self-Assessment, faith is bestowed on the Importer as the practice of routine assessment, concurrent audit etc., have been dispensed with and the Importer has been entrusted with the responsibility to correctly self-assess the duty. However, in the instant case, the Importer intentionally abused the faith placed upon it by the law of the land. It also appears that such evasion of payment of applicable duty of impugned goods, on the part of the Importer has resulted in short levy of duty amounting to **Rs. 93,27,869/- (Rupees Ninety Three Lakh Twenty Seven Thousand Eight Hundred and Sixty Nine only)** which is recoverable from the Importer under the provisions of 28(4) of the Customs Act 1962 along with the interest as applicable under section 28AA of the Act. In view of the willful evasion of payment of applicable duty during self-assessment by the Importer in respect of the impugned goods, resulting into short/non-levy of duty, it appears that the Importer has rendered the goods mentioned in Annexure-A liable for confiscation under section 111(m) of the Customs Act 1962. For Such acts/omission on the part of the Importer and the said deliberate wrong self-assessment of duty, the Importer also appears to have rendered themselves liable to penalty under section 114A *ibid*.

10. Now, therefore, in exercise of the powers conferred by Section 28(4) read with Section 124 of the Customs Act, 1962, the Importer **M/s SARA HEALTHCARE PRIVATE LIMITED (IEC-0508005400)** having address at Chanda House, 69/6A (Part), Najafgarh Road Industrial Area, Opp. Kirti Nagar Metro Station, NEW DELHI, 110015 is hereby called upon to the Principal Commissioner/ Commissioner of Customs, NS-I, JNCH, Nhava Sheva Taluka-Uran, District – Raigad, Maharashtra – 400707 within 30 days of the receipt of this notice, as to why:

- i. The impugned goods should not be classified under Sr. No. 123 of Schedule III of the IGST Notification No.01/2017-(Integrated Tax Rate) dated 28.06.2017 instead of Sr. No. 85 of Schedule-II of the same notification.
- ii. The subject goods having total assessable value **Rs. 15,54,64,477/- (Rupees Fifteen Crore Fifty Four Lakh Sixty Four Thousand Four Hundred and Seventy Seven only)**, imported vide Bills of Entry as detailed in Annexure-A, should not be confiscated under Section 111(m) of the Customs Act, 1962.
- iii. Differential Duty amounting to **Rs. 93,27,869/- (Rupees Ninety Three Lakh Twenty Seven Thousand Eight Hundred and Sixty Nine only)**, as illustrated in Annexure A, in respect of all the Bills of Entry filed by the importer should not be demanded from them in terms of Section 28(4) of the Customs Act, 1962,



as discussed supra.

- iv. The interest amount on the aforesaid demand of duty at Sl.No.(iii) of para 10 above as applicable should not be demanded in terms of Section 28AA of the said Act, as discussed supra.
- v. Penalty should not be imposed upon M/s SARA HEALTHCARE PRIVATE LIMITED (IEC-0508005400) under Section 114A of the Customs Act, 1962 for the reasons discussed hereinabove.
- vi. Penalty should not be imposed upon M/s SARA HEALTHCARE PRIVATE LIMITED (IEC-0508005400) under Section 114AA of the Customs Act, 1962 for the reasons discussed hereinabove.
- vii. Penalty should not be imposed upon them under Section 112 of the Customs Act, 1962, for improper importation of said goods, which rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962.

11. 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.

12. The Importer **M/s SARA HEALTHCARE PRIVATE LIMITED (IEC-0508005400)** is further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written submission, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences which they intend to rely upon in support of their defence.

13. They are further required to note that their reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this Show Cause Notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

14. In case importer wish to be heard in person, they should state specifically in their written explanation to the Principal Commissioner/ Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Taluka- Uran, District - Raigad, Maharashtra - 400707, for which a day and date will be fixed well in advance.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods / notices and /or against any other firm / person concerned covered or not covered under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.



16. The department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this notice and prior to the Adjudication of the case.

Digitally signed by  
Yashodhan Arvind Wanage  
Date: 24-07-2025  
10:20:21

**(Yashodhan Arvind Wanage)**  
Principal Commissioner of Customs,  
NS-I, JNCH, Nhava Sheva

Encl: - Annexure-A.

To,

M/s SARA HEALTHCARE PRIVATE LIMITED (IEC-0508005400)  
Chanda House, 69/6A (Part), Najafgarh Road Industrial Area,  
Opp. Kirti Nagar Metro Station,  
NEW DELHI, 110015.

Copy to: -

1. The Dy./Asstt. Commissioner of Customs, Audit, JNCH.
2. The Dy./Asstt. Commissioner of Customs, Adjudication Cell, (I), JNCH for adjudication purpose.
3. The Dy./Asstt. Commissioner of Customs, EDI, JNCH
4. Office copy

19	INNSA1	2817294	18-02-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	65,68,047	0	0	0	04/6/2011	531(I)	001/2017	1185	7,88,166	11,82,248	3,94,083	7,88,166	0	MALAYSIA
20	INNSA1	3269140	23-03-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	65,27,758	0	0	0	04/6/2011	531(I)	001/2017	1185	7,83,331	11,74,996	3,91,665	7,83,331	0	MALAYSIA
21	INNSA1	3269140	23-03-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	21,97,611	0	0	0	04/6/2011	531(I)	001/2017	1185	3,35,713	5,03,570	1,67,857	3,35,713	0	MALAYSIA
22	INNSA1	3859483	07-05-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (300000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON)	9,94,207	0	0	0	04/6/2011	531(I)	001/2017	1185	1,19,305	1,78,957	59,652	1,19,305	0	MALAYSIA
23	INNSA1	3859483	07-05-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	69,59,446	0	0	0	04/6/2011	531(I)	001/2017	1185	8,35,134	12,52,700	4,17,567	8,35,134	0	MALAYSIA
24	INNSA1	3859483	07-05-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	19,88,413	0	0	0	04/6/2011	531(I)	001/2017	1185	2,38,610	3,57,914	1,19,305	2,38,610	0	MALAYSIA
25	INNSA1	4088533	26-05-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (300000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON)	9,41,149	0	0	0	04/6/2011	531(I)	001/2017	1185	1,12,938	1,69,407	56,469	1,12,938	0	MALAYSIA
26	INNSA1	4088533	26-05-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	18,82,297	0	0	0	04/6/2011	531(I)	001/2017	1185	2,25,876	3,38,814	1,12,938	2,25,876	0	MALAYSIA
27	INNSA1	4088533	26-05-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	65,88,041	0	0	0	04/6/2011	531(I)	001/2017	1185	7,90,565	11,85,847	3,95,282	7,90,565	0	MALAYSIA
28	INNSA1	4322325	15-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	65,78,303	0	0	0	04/6/2011	531(I)	001/2017	1185	7,89,396	11,84,094	3,94,698	7,89,396	0	MALAYSIA
29	INNSA1	4322325	15-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	18,79,515	0	0	0	04/6/2011	531(I)	001/2017	1185	2,25,542	3,38,313	1,12,771	2,25,542	0	MALAYSIA
30	INNSA1	4322325	15-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (300000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON)	9,99,758	0	0	0	04/6/2011	531(I)	001/2017	1185	1,12,771	1,69,156	56,385	1,12,771	0	MALAYSIA
31	INNSA1	4418721	23-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	18,05,272	0	0	0	04/6/2011	531(I)	001/2017	1185	2,16,633	3,24,949	1,08,316	2,16,633	0	MALAYSIA
32	INNSA1	4418721	23-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (300000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON)	9,02,636	0	0	0	04/6/2011	531(I)	001/2017	1185	1,08,316	1,62,474	54,158	1,08,316	0	MALAYSIA
33	INNSA1	4418721	23-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	63,18,451	0	0	0	04/6/2011	531(I)	001/2017	1185	7,58,214	11,37,321	3,79,107	7,58,214	0	MALAYSIA
34	INNSA1	4418683	23-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	63,18,451	0	0	0	04/6/2011	531(I)	001/2017	1185	7,58,214	11,37,321	3,79,107	7,58,214	0	MALAYSIA
35	INNSA1	4418683	23-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	18,05,272	0	0	0	04/6/2011	531(I)	001/2017	1185	2,16,633	3,24,949	1,08,316	2,16,633	0	MALAYSIA
36	INNSA1	4418683	23-06-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (300000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON)	9,02,636	0	0	0	04/6/2011	531(I)	001/2017	1185	1,08,316	1,62,474	54,158	1,08,316	0	MALAYSIA
37	INNSA1	4585855	06-07-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON)	17,32,954	0	0	0	04/6/2011	531(I)	001/2017	1185	2,07,954	3,11,932	1,03,977	2,07,954	0	MALAYSIA
38	INNSA1	4585855	06-07-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON)	60,65,337	0	0	0	04/6/2011	531(I)	001/2017	1185	7,27,841	10,91,761	3,63,920	7,27,841	0	MALAYSIA



39	INNSA1	4585855	06-07-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (300000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTO	8,66,477	0	0	046/2011	531(I)	001/2017	1185	1,03,977	1,55,966	51,989	1,03,977	MALAYSIA	0
40	INNSA1	5423783	13-09-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (200000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	4,31,502	0	0	046/2011	531(I)	001/2017	1185	51,780	77,670	25,890	51,780	MALAYSIA	0
41	INNSA1	5423783	13-09-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) (100000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTO	2,15,751	0	0	046/2011	531(I)	001/2017	1185	25,890	38,835	12,945	25,890	MALAYSIA	0
42	INNSA1	5423783	13-09-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2700000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	58,25,282	0	0	046/2011	531(I)	001/2017	1185	6,99,034	10,48,551	3,49,517	6,99,034	MALAYSIA	0
43	INNSA1	5701005	04-10-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2700000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	1,53,909	0	0	046/2011	531(I)	001/2017	1185	18,469	27,704	9,235	18,469	MALAYSIA	0
44	INNSA1	5701005	04-10-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) (2700000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	41,55,551	0	0	046/2011	531(I)	001/2017	1185	4,98,666	7,47,999	2,49,333	4,98,666	MALAYSIA	0
45	INNSA1	5701005	04-10-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) (200000 PCS)LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	3,07,819	0	0	046/2011	531(I)	001/2017	1185	36,938	55,407	18,469	36,938	MALAYSIA	0
46	INNSA1	7178793	21-01-2022	LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE M (2000 PCS / BAG) (TOTAL 2400000 PCS)LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE	34,30,133	0	0	046/2011	531(I)	001/2017	1185	4,11,616	6,17,424	2,05,808	4,11,616	MALAYSIA	0
47	INNSA1	7178793	21-01-2022	LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZES (2000 PCS / BAG) (TOTAL 300000 PCS)LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE	4,28,767	0	0	046/2011	531(I)	001/2017	1185	51,452	77,178	25,726	51,452	MALAYSIA	0
48	INNSA1	7178793	21-01-2022	LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE L (2000 PCS / BAG) (TOTAL 300000 PCS)LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE	4,28,767	0	0	046/2011	531(I)	001/2017	1185	51,452	77,178	25,726	51,452	MALAYSIA	0
49	INNSA1	7169079	07-03-2022	LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZES (2000 PCS / BAG) (TOTAL 2400000 PCS)LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE	33,70,749	0	0	046/2011	531(I)	001/2017	1185	4,04,490	6,06,735	2,02,245	4,04,490	MALAYSIA	0
50	INNSA1	7769079	07-03-2022	LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZES (2000 PCS / BAG) (TOTAL 300000 PCS)LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE	4,21,344	0	0	046/2011	531(I)	001/2017	1185	50,561	75,842	25,281	50,561	MALAYSIA	0
51	INNSA1	7769079	07-03-2022	LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZES (2000 PCS / BAG) (TOTAL 300000 PCS)LATEX EXAMINATION POWDERED GLOVES BRAND: BULK PACKING: SIZE	4,21,344	0	0	046/2011	531(I)	001/2017	1185	50,561	75,842	25,281	50,561	MALAYSIA	0
52	INNSA1	2489560	17-09-2022	LATEX DISPOSABLE GLOVES POWDERED 5.0G +-0.3G BRAND: BULK PACKING: SIZE L (2000 PCS / BAG) (TOTAL 600000 PCS)LATEX DISPOSABLE GLOVES POWDERED 5.0G +-0.3G BRAND: BULK PAC	7,23,806	0	0	046/2011	531(I)	001/2017	1185	86,857	1,30,285	43,428	86,857	THAILAND	0
53	INNSA1	2489560	17-09-2022	LATEX DISPOSABLE GLOVES POWDERED 5.0G +-0.3G BRAND: BULK PACKING: SIZE M (2000 PCS / BAG) (TOTAL 2000000 PCS)LATEX DISPOSABLE GLOVES POWDERED 5.0G +-0.3G BRAND: BULK PAC	24,12,687	0	0	046/2011	531(I)	001/2017	1185	2,89,523	4,34,284	1,44,761	2,89,523	THAILAND	0
54	INNSA1	2489560	17-09-2022	LATEX DISPOSABLE GLOVES POWDERED 5.0G +-0.3G BRAND: BULK PACKING: SIZE S (2000 PCS / BAG) (TOTAL 4000000 PCS)LATEX DISPOSABLE GLOVES POWDERED 5.0G +-0.3G BRAND: BULK PAC	4,82,537	0	0	046/2011	531(I)	001/2017	1185	57,905	86,857	28,952	57,905	THAILAND	0
Total					15,54,64,477									93,27,869			

## Annexure-A

Sl. No.	Customs Site	BE Number	BE Date	Full Item Description	Assesable Value Amount	BCD Rate	BCD Amount	BCD Notification Number	IGST Notification Number	IGST payable(@12 %)	IGST Notification Number	Differential Duty	Total Duty Amount	Country of Origin Name	SCD Amount
1	INNSA1	8248166	22-07-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	11,06,536	0	0	046/2011 531(I)	001/2017 1185	1,99,176 1,32,784	66,392		1,32,784	MALAYSIA	0
2	INNSA1	8248166	22-07-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTO	5,53,268	0	0	046/2011 531(I)	001/2017 1185	99,588 66,392	33,196		66,392	MALAYSIA	0
3	INNSA1	8248166	22-07-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	38,72,875	0	0	046/2011 531(I)	001/2017 1185	6,97,118 4,64,745	2,32,373		4,64,745	MALAYSIA	0
4	INNSA1	8464917	13-08-2020	LIGHTLY POWDERED LATEX EXAM GLOVES SMOOTH SIZE : S (4000 PCS / BAG) (BULK PACKING) LIGHTLY POWDERED LATEX EXAM GLOVES SMOOTH SIZE : S (4000 PCS	17,03,114	0	0	046/2011 531(I)	001/2017 1185	3,06,561 2,04,374	1,02,187		2,04,374	MALAYSIA	0
5	INNSA1	8464917	13-08-2020	LIGHTLY POWDERED LATEX EXAM GLOVES SMOOTH SIZE : L (4000 PCS / BAG) (BULK PACKING) LIGHTLY POWDERED LATEX EXAM GLOVES SMOOTH SIZE : L (4000 PCS	8,51,557	0	0	046/2011 531(I)	001/2017 1185	1,53,280 1,02,187	51,093		1,02,187	MALAYSIA	0
6	INNSA1	8464917	13-08-2020	LIGHTLY POWDERED LATEX EXAM GLOVES SMOOTH SIZE : M (4000 PCS / BAG) (BULK PACKING) LIGHTLY POWDERED LATEX EXAM GLOVES SMOOTH SIZE : M (4000 PCS	59,60,899	0	0	046/2011 531(I)	001/2017 1185	10,72,962 7,15,308	3,57,654		7,15,308	MALAYSIA	0
7	INNSA1	8588841	25-08-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (2100000 PCS) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CART	56,00,753	0	0	046/2011 531(I)	001/2017 1185	10,08,135 6,72,090	3,36,045		6,72,090	MALAYSIA	0
8	INNSA1	8588841	25-08-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (900000 PCS) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	24,00,323	0	0	046/2011 531(I)	001/2017 1185	4,32,058 2,88,039	1,44,019		2,88,039	MALAYSIA	0
9	INNSA1	9088628	07-10-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (2100000 PCS) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	62,80,107	0	0	046/2011 531(I)	001/2017 1185	11,30,419 7,53,613	3,76,806		7,53,613	MALAYSIA	0
10	INNSA1	9088628	07-10-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTON) (300000 PCS) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : S (2000 PCS / CARTO	8,97,158	0	0	046/2011 531(I)	001/2017 1185	1,61,488 1,07,659	53,829		1,07,659	MALAYSIA	0
11	INNSA1	9088628	07-10-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (600000 PCS) (BULK PACKING) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	17,94,316	0	0	046/2011 531(I)	001/2017 1185	3,22,977 2,15,318	1,07,659		2,15,318	MALAYSIA	0
12	INNSA1	9610784	18-11-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	27,16,440	0	0	046/2011 531(I)	001/2017 1185	4,88,959 3,25,973	1,62,986		3,25,973	MALAYSIA	0
13	INNSA1	9610784	18-11-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	63,36,360	0	0	046/2011 531(I)	001/2017 1185	11,40,905 7,60,603	3,80,302		7,60,603	MALAYSIA	0
14	INNSA1	9763474	30-11-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (2100000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	63,43,597	0	0	046/2011 531(I)	001/2017 1185	11,41,847 7,61,232	3,80,616		7,61,232	MALAYSIA	0
15	INNSA1	9763474	30-11-2020	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	27,18,684	0	0	046/2011 531(I)	001/2017 1185	4,89,363 3,26,242	1,63,121		3,26,242	MALAYSIA	0
16	INNSA1	2692878	09-02-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (1200000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	35,75,855	0	0	046/2011 531(I)	001/2017 1185	6,43,654 4,29,103	2,14,551		4,29,103	MALAYSIA	0
17	INNSA1	2692878	09-02-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTON) (1800000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : M (2000 PCS / CARTO	53,65,782	0	0	046/2011 531(I)	001/2017 1185	9,65,481 6,43,654	3,21,827		6,43,654	MALAYSIA	0
18	INNSA1	2817294	18-02-2021	LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTON) (900000 PCS) LATEX EXAMINATION POWDERED GLOVES SIZE : L (2000 PCS / CARTO	28,14,877	0	0	046/2011 531(I)	001/2017 1185	5,06,678 3,37,785	1,68,893		3,37,785	MALAYSIA	0