	OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III) सीमाशुल्कआयुक्तकाकार्यालय (एनएस-III) **JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,** जवाहरलालनेहरूकस्टमहाउस, न्हावाशेवा, **TALUKA- URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400707** तालुका- उरण, जिला- रायगढ़ , महाराष्ट्र- 400707

F. No. - CUS/APR/SCN/1635/2025 GR.IV **Date: 31-10-2025**

SCN No. – 1219/25-26/AC/GR.IV/NS-III/CAC/JNCH

DIN – 20251078NV0000924549

–

SHOW CAUSE NOTICE ISSUED UNDER SECTION 124 OF CUSTOMS ACT, 1962 READ WITH SECTION 28 OF CUSTOMS ACT, 1962

The Premises Based Audit (PBA) in respect of M/s VOLTAS LIMITED (IEC- 388028807), Voltas House A, Dr. Babasaheb Ambedkar Road, Chinchpokli, Mumbai - 400033 , for the Audit Period 2020-21 to 2023-24 was initiated on 22.05.2024 (Entry Conference) & concluded on 19.07.2024 (Exit Conference) conducted a t **Voltas House A**, Dr Babasaheb Ambedkar Road, Chinchpokli, Mumbai-400033 office premises of the auditee, from 18.06.2024 to 21.06.2024. Entry Conference was conducted on 22.05.2024 in the presence of Shri Dipender Kumar, Manager and Shri Deepak, Assistant Manager. Exit Conference was conducted through web conference with shri Niraj Laliwala, Head Import & Shri Rohan More, Manager Imports Authorised representative of M/s Voltas Ltd.

2. Based on the documents submitted by the Auditee and co-relating the same with Advait data, it has been noticed that the Auditee is primarily importing goods from Customs Ports INNSA1/INGHR6/DEL, details of the major imports across various ports in a year-wise manner are captured in the table below:

Amount in Lakhs (INR)

Financial Year	No. of Bills of Entry	Total Assessable Value of imported goods (in Lakhs.)	Total BCD Paid (in Lakhs)	Total Duty Forgone (in Lakhs)	IGST Paid (in Lakhs)
2019-2020	1475	144535	6761	2142	40150
2020-2021	1026	107461	11258	0943	28659
2021-2022	887	81209	4689	2255	17539
2022-2023	970	111761	2823	2887	23084
TOTAL		**444967**	**25532**	**8228**	**109433**

Brief of the Case:

3. During the course of Audit, it was observed that the Auditee has imported goods with the description as “Tubes V-Fin ITS” imported under CTH 73221900, 74199990 and paid BCD @ 10% whereas in the remaining cases, the same goods has been imported by classifying under CTH 74122019 paying BCD @ 7.5. However, the same appears classifiable under proper CTH 74199990 which attracts BCD @ 10% and IGST @ 18%. %. Which resulted in short payment of duty amounting to Rs.584693/-.

7419 99 90 Other articles of copper

7412 Copper tube or pipe fittings (for example, couplings, elbows, sleeves)

7412 20 19 Other

8516 Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545.

85169000 - Parts

7322 Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.

73221900 Other

However, the auditee has agreed to this observation and paid differential duty amounting to Rs.584693/- along with interest amounting to Rs. 330626/- but penalty has not been paid by the auditee.

4. From the above it appears that it appears that M/s. VOLTAS LIMITED (IEC- 388028807), had misclassified the goods imported vide bills of entry as detailed in Annexure-A, described as “Tubes V-Fin ITS” under CTH 74122019 attracting lower BCD @ 7.5%, instead of correct classification under CTH 74199990 attracting BCD @ 10%. This misclassification resulted in short payment of customs duty amounting to ₹5,84,693/- (Rupees Five Lakh Eighty-Four Thousand Six Hundred Ninety-Three only).

5. It further appears that the importer had misclassified the goods with the intent to evade payment of appropriate customs duty. Accordingly, the said goods are liable to confiscation under Section 111(m) of the Customs Act, 1962. In view of the said misclassification and consequent evasion of duty, the importer also renders himself liable to penal action under Section 114A of the Customs Act, 1962.

6. However, the auditee, on being pointed out, agreed with the audit observation and paid the differential duty of ₹ 5,84,693/- along with interest amounting to ₹ 3,30,626 **/-.** However**,** no penalty has been paid by the auditee.

7. Relevant legal provisions for recovery of duty that appears to be evaded are reproduced here for the sake of brevity which are applicable in this instant case.

7.1 After the introduction of self-assessment vide Finance Act, 2011, the onus is on the importer to make true and correct declaration in all aspects including classification and calculation of duty, but in the instant case the subject goods have been mis-classified and duty amount has not been paid correctly. Section 17 (Assessment of duty), subsection (1) reads as:

"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.

7.2 Section 28 (Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded) reads as:

(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.

7.3 Section 46 (Entry of goods on importation), subsection (4) reads as:

(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."

7.4 *Section 111(m) of Customs Act, 1962 provides for confiscation of the goods if 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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54.*

7.5 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."

7.6. Section 124. Issue of show cause notice before confiscation of goods, etc.—

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person— (a) is given a notice in 1 [writing with the prior approval of the officer of Customs not below the rank of 2 [an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty; (b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and (c) is given a reasonable opportunity of being heard in the matter: Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral. 3 [Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]

8. In view of the above, the importer, M/s. VOLTAS LIMITED (IEC- 388028807) is hereby called to show cause to the Assistant commissioner of Customs Gr. IV/IVA JNCH, Nhava Sheva Distt. Raigad, Maharashtra-400707 within 30 days of the receipt of this notice as to why:

I. The differential duty amounting to **4,86,971/- (**Rupees Four Lakh Eighty-Six Thousand Nine Hundred Seventy-One only) (only for bills of entry dated after 03.11.2020) should not be confirmed under Section 28(4) of the Customs Act, 1962.
II. In addition to the duty short paid, interest on delayed payment of Custom Duty 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 ₹ 1,50,06,709/-(Rupees One Crore Fifty Lakh Six Thousand Seven Hundred and Nine only)(only for bills of entry dated after 03.11.2020) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
IV. Penalty should not be imposed on them under Section 112(a) and/or 114(A) of the Customs Act. 1962 for their acts of omission and commission which resulted in short levy of duty, in rendering the goods liable for confiscation, as stated above.

9. It is submitted that the amount of differential duty and interest already paid by the auditee**,** may be appropriated towards the duty and interest demanded under the provisions of the Customs Act, 1962.

10. The Noticee should file their written explanation/reply to the competent authority, Gr-4, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be heard in person. If the noticee fails to submit their written submission or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the noticees.

11. If no reply is received within 30 days of receipt of this notice, or importer fails to appear before the Assistant Commissioner as and when the case is posted for hearing, the case will be decided ex-parte on the basis of evidences available on record without further reference to the importer.

12. This Notice is issued without prejudice to any other action that may be taken against the importer and or any other person under the provisions of the Customs Act 1962 or any other law for the time being in force in the Union of India. The department reserves its right to add, alter or supplement this notice at any time before any order is prepared in this matter.

Digitally signed by
Kishor Pandit
Date: 31-10-2025
15:37:17

(Kishor S Pandit)
Assistant Commissioner of Customs,
Gr.IV, NS-III, JNCH, Nhava Sheva.

To:
M/s. VOLTAS LIMITED (IEC- 388028807)
Voltas House A, Dr. Babasaheb Ambedkar Road, Chinchpokli, Mumbai – 400033 EM712700361IN
Copy to:

i. The Asstt./ Dy. Commissioner of Customs, CAC, JNCH
ii. The Deputy/ Asst. Commissioner of Customs(Audit), P & C & PACC, New Customs House, New-Delhi-110037. EM712700375IN
iii. Appraising Group V, JNCH, Nhava Sheva.
iv. Notice Board (CHS Section for display).
v. Office Copy.

Financial Year	Port Code	Eight Digit HS Code	BE Number	BE Date	Supplier Name	Full Item Description	Assessable Value Amount	BCD Rate	BCD Amount	SCD Amount	IGST Amount	BCD @ 10	SWS @ 10	Differential BCD	Differential SWS	Total Difference	IGST on difference	Total
2020 - 2021	INNSA1	74122019	7502174	22-04-2020 00:00	L M R ADIATOR PTY LTD	352003 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENTMACHINERY)352003	745280.82	7.5	55896.1	5589.6	145218	74528.082	7452.882	18631.982	1863.2082	20495.1902	3689.134	24184.3244
2020 - 2021	INNSA1	74122019	7502174	22-04-2020 00:00	L M R ADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)169.11.5125	240105.17	7.5	18007.9	1800.8	46784.5	24010.517	2401.0517	6002.617	600.2517	6602.8687	1188.516	7791.38507
2020 - 2021	INNSA1	74122019	7502174	22-04-2020 00:00	L M R ADIATOR PTY LTD	118077 TUBE V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)118077	221891.34	7.5	16641.9	1664.2	43235.5	22189.134	2218.9134	5547.234	554.7134	6101.9474	1098.351	7200.29793
2020 - 2021	INNSA1	74122019	7502174	22-04-2020 00:00	L M R ADIATOR PTY LTD	184.114825 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)184.114825	153671.34	7.5	11525.4	1152.5	29942.9	15367.134	1536.7134	3841.734	384.2134	4225.9474	760.6705	4986.61793
2020 - 2021	INNSA1	74122019	7502174	22-04-2020 00:00	L M R ADIATOR PTY LTD	216657 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)216657	233923.05	7.5	17544.2	1754.4	45579.9	23392.305	2339.2305	5848.105	584.8305	6432.9355	1157.928	7590.86389
2020 - 2021	INNSA1	74122019	7971077	22-06-2020 00:00	L M R ADIATOR PTY LTD	117857 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)117857 TUBES V-FIN ITS	485734.82	7.5	36430.1	3643	94645.4	48573.482	4857.3482	12143.382	1214.3482	13357.7302	2404.391	15762.1216
2020 -	IN		797	22-06-20	L M R ADIAT	117858 TUBES V-FIN ITS (GENERAL PA	168		126		328	168	168	421		463		5470.9

2021	NSA1	74122019	1077	20 00:00	OR PTY LTD	RTS FOR MINING EQUIPMENT MACHINERY)117858 TUBES V-FIN ITS	596.91	7.5	44.8	1264.5	51.1	59.691	5.9691	4.891	421.4691	6.3601	834.5448	0492
2020 - 2021	INNSA1	74122019	8552960	21-08-2020 00:00	L M RADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)169.11.5125	162271.57	7.5	12170.4	1217	31618.6	16227.157	1622.7157	4056.757	405.7157	4462.4727	803.2451	5265.71779
2020 - 2021	INNSA1	74122019	8552960	21-08-2020 00:00	L M RADIATOR PTY LTD	184.114825 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)184.114825	212433.81	7.5	15932.5	1593.3	41392.7	21243.381	2124.3381	5310.881	531.0381	5841.9191	1051.545	6893.46454
2020 - 2021	INNSA1	74122019	8552960	21-08-2020 00:00	L M RADIATOR PTY LTD	245.11.4350 TUBES M-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)245.11.4350 TUBES M-FIN ITS	118091.59	7.5	8856.9	885.7	23010.2	11809.159	1180.9159	2952.259	295.2159	3247.4749	584.5455	3832.02038
2020 - 2021	INNSA1	74122019	8552960	21-08-2020 00:00	L M RADIATOR PTY LTD	216657 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)216657	269477.51	7.5	20210.8	2021.1	52507.7	26947.751	2694.7751	6736.951	673.6751	7410.6261	1333.913	8744.5388
2020 - 2021	INNSA1	74122019	9425502	03-11-2020 00:00	L M RADIATOR PTY LTD	184.11.4825 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)184.11.4825	426300.77	7.5	31972.6	3197.3	83064.7	42630.077	4263.0077	10657.477	1065.7077	11723.1847	2110.173	13833.3579
2020 - 2021	INNSA1	74122019	9425502	03-11-2020 00:00	L M RADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)169.11.5125	355241.32	7.5	26643.1	2664.3	69218.8	35524.132	3552.4132	8881.032	888.1132	9769.1452	1758.446	11527.5913
2020 - 2021	INNSA1	74122019	9950979	14-12-2020 00:00	L M RADIATOR PTY LTD	199.11.2925 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)199.11.2925	63886.93	7.5	4791.5	479.2	12448.4	6388.693	638.8693	1597.193	159.6693	1756.8623	316.2352	2073.09751
2020 - 2021	INNSA1	74122019	9950979	14-12-2020 00:00	L M RADIATOR PTY LTD	184.11.4825 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)184.11.4825	322039.12	7.5	24152.9	2415.3	62749.3	32203.912	3220.3912	8051.012	805.0912	8856.1032	1594.099	10450.2018
2020 - 2021	INNSA1	74122019	9950979	14-12-2020 00:00	L M RADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)169.11.5125	242268.44	7.5	18170.1	1817	47206	24226.844	2422.6844	6056.744	605.6844	6662.4284	1199.237	7861.66551
2020 - 2021	INNSA1	74122019	9950979	14-12-2020 00:00	L M RADIATOR PTY LTD	169.11.3125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)169.11.3125	105046.93	7.5	7878.5	787.9	20468.4	10504.693	1050.4693	2626.193	262.5693	2888.7623	519.9772	3408.73951
2020 - 2021	INNSA1	74122019	3156812	15-03-2021 00:00	L & M RADIATOR PTY LTD	352003 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MACHINERY)352003 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EUIPMENT MA	1319323.83	7.5	98949.3	9894.9	257070.3	131932.383	13193.2383	32983.083	3298.3383	36281.4213	6530.656	42812.0771
2021 - 2022	INNSA1	74122019	3450333	05-04-2021 00:00	L & M RADIATOR PTY LTD	245.11.4350 TUBES M-FIN ITS (COO: AUS)(GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)245.11.4350 TUBES M-FIN ITS	1212422.97	7.5	90931.7	9093.2	236240.6	121242.297	12124.2297	30310.597	3031.0297	33341.6267	6001.493	39343.1195
2021 - 2022	BOM	74122019	4072903	25-05-2021 00:00	L & M RADIATOR PTY LTD	18.011.4275 TUBES L-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENTMACHINERY)123.10.4288 TUBES ITS (GENERAL PARTS FOR MINING EQUIPMENT MAC	9971.36	7.5	747.9	74.8	1942.9	997.136	99.7136	249.236	24.9136	274.1496	49.34693	323.496528
2021 - 2022	BOM	74122019	4072903	25-05-2021 00:00	L & M RADIATOR PTY LTD	184.8.5325 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)184.8.5325 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	110602.5	7.5	8295.2	829.5	21550.9	11060.25	1106.025	2765.05	276.525	3041.575	547.4835	3589.0585
2021 - 2022	BOM	74122019	4072903	25-05-2021 00:00	L & M RADIATOR PTY LTD	245.11.4675 TUBES M-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)245.11.4675 TUBES M-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	321624.41	7.5	24121.8	2412.2	62668.5	32162.441	3216.2441	8040.641	804.0441	8844.6851	1592.043	10436.7284
2021 -			407	25-05-20	L & M RADIATOR P	169.11.4475 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)169.11.4475 TUBE	169		127		330	169	169	424		466		5508.1

2022	BOM	74122019	2903	21 00:00	TY LTD	S V-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	744.82	7.5	30.9	1273.1	74.8	74.482	7.4482	3.582	424.3482	7.9302	840.2274	5764
2021 - 2022	BOM	74122019	4072903	25-05-2021 00:00	L & M RADIATOR PTY LTD	169.11.5200 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)169.11.5200 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	1190010.33	7.5	89250.8	8925.1	231873.5	119001.033	11900.1033	29750.233	2975.0033	32725.2363	5890.543	38615.7788
2021 - 2022	BOM	74122019	4072903	25-05-2021 00:00	L & M RADIATOR PTY LTD	352003 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)352003 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT M	1491369.32	7.5	111852.7	11185.3	290593.3	149136.932	14913.6932	37284.232	3728.3932	41012.6252	7382.273	48394.8977
2021 - 2022	BOM	74122019	4784300	23-07-2021 00:00	L & M RADIATOR PTY LTD	169.11.3725 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)169.11.3725 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	109547.13	7.5	8216	821.6	21345.3	10954.713	1095.4713	2738.713	273.8713	3012.5843	542.2652	3554.84947
2021 - 2022	BOM	74122019	4784300	23-07-2021 00:00	L & M RADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	643931.12	7.5	48294.8	4829.5	125470	64393.112	6439.3112	16098.312	1609.8112	17708.1232	3187.462	20895.5854
2021 - 2022	BOM	74122019	4784300	23-07-2021 00:00	L & M RADIATOR PTY LTD	199.8.3725 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)199.8.3725 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPME	129724.45	7.5	9729.3	972.9	25276.8	12972.445	1297.2445	3243.145	324.3445	3567.4895	642.1481	4209.63761
2021 - 2022	BOM	74122019	5847483	14-10-2021 00:00	L & M RADIATOR PTY LTD	169.11.4250 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)169.11.4250 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIP	538202.7	7.5	40365.2	4036.5	104868.8	53820.27	5382.027	13455.07	1345.527	14800.597	2664.107	17464.7045
2021 - 2022	BOM	74122019	6143069	06-11-2021 00:00	L & M RADIATOR PTY LTD	245.11.4350 TUBES M-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)245.11.4350 TUBES M-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	500743.99	7.5	37555.8	3755.6	97570	50074.399	5007.4399	12518.599	1251.8399	13770.4389	2478.679	16249.1179
2021 - 2022	INNSA1	74122019	6167550	08-11-2021 00:00	L & M RADIATOR PTY LTD	118077 TUBE V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)118077 TUBE V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT M	482999.77	7.5	36225	3622.5	94112.5	48299.977	4829.9977	12074.977	1207.4977	13282.4747	2390.845	15673.3201
2021 - 2022	INNSA1	74122019	6167550	08-11-2021 00:00	L & M RADIATOR PTY LTD	184.11.4825 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)184.11.4825 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIP	176553.9	7.5	13241.5	1324.2	34401.5	17655.39	1765.539	4413.89	441.339	4855.229	873.9412	5729.17022
2021 - 2022	INNSA1	74122019	6167550	08-11-2021 00:00	L & M RADIATOR PTY LTD	216657 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENTMACHINERY)216657 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT	527375.02	7.5	39553.1	3955.3	102759	52737.502	5273.7502	13184.402	1318.4502	14502.8522	2610.513	17113.3656
2021 - 2022	BOM	74122019	7219384	25-01-2022 00:00	L & M RADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)169.11.5125 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIP	251191.14	7.5	18839.3	1883.9	48944.6	25119.114	2511.9114	6279.814	628.0114	6907.8254	1243.409	8151.23397
2021 - 2022	INNSA1	74122019	7749861	05-03-2022 00:00	L & M RADIATOR PTY LTD	169.11.4800 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)(100 PCS)169.11.4800 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIP	178908.25	7.5	13418.1	1341.8	34860.3	17890.825	1789.0825	4472.725	447.2825	4920.0075	885.6014	5805.60885
2021 - 2022	INNSA1	74122019	7749861	05-03-2022 00:00	L & M RADIATOR PTY LTD	184.11.4825 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)(150 PCS)184.11.4825 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIP	269618.5	7.5	20221.4	2022.1	52535.2	26961.85	2696.185	6740.45	674.085	7414.535	1334.616	8749.1513
2021 -	IN		774	05-03-20	L & M RADIATOR P	352003 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENTMACHINERY)(250 PCS)352003 TUBES V-FIN IT	552		414			552	552	138	1382	152		17944.

2022	NSA1	74122019	9861	22 00:00	TY LTD	S (GENERAL PART S FOR MINING EQUIPMENT	99458	7.5	74.6	4147.5	107751	99.458	9.9458	24.858	.4458	07.3038	2737.315	6185
2021 - 2022	BOM	74122019	8029144	26-03-2022 00:00	L & M RADIATOR PTY LTD	123042 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENTMACHINERY)123042 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT	314196.86	7.5	23564.8	2356.5	61221.3	31419.686	3141.9686	7854.886	785.4686	8640.3546	1555.264	10195.6184
2021 - 2022	BOM	74122019	8076252	30-03-2022 00:00	L & M RADIATOR PTY LTD	183.10.4138 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT MACHINERY)183.10.4138 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIP	13286.44	7.5	996.5	99.6	2588.9	1328.644	132.8644	332.144	33.2644	365.4084	65.77351	431.181912
2021 - 2022	BOM	74122019	8076252	30-03-2022 00:00	L & M RADIATOR PTY LTD	245.11.5400 TUBES M-FIN ITS 245.11.5400 TUBES M-FIN ITS	843549.06	7.5	63266.2	6326.6	164365.5	84354.906	8435.4906	21088.706	2108.8906	23197.5966	4175.567	27373.164
2022 - 2023	BOM	74122019	8844967	26-05-2022 00:00	L & M RADIATOR PTY LTD	352003 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENTMACHINERY)352003 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENT	1081326.68	7.5	81099.5	8110	210696.5	108132.668	10813.2668	27033.168	2703.2668	29736.4348	5352.558	35088.9931
2022 - 2023	BOM	74122019	8844967	26-05-2022 00:00	L & M RADIATOR PTY LTD	169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)169.11.5125 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPM	325662.75	7.5	24424.7	2442.5	63455.4	32566.275	3256.6275	8141.575	814.1275	8955.7025	1612.026	10567.729
2022 - 2023	BOM	74122019	8844967	26-05-2022 00:00	L & M RADIATOR PTY LTD	123042 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT MACHINERY)123042 TUBES V-FIN ITS (GENERAL PARTS FOR MINING EQUIPMENT M	193620.56	7.5	14521.5	1452.2	37727	19362.056	1936.2056	4840.556	484.0056	5324.5616	958.4211	6282.98269
2022 - 2023	BOM	74122019	9262875	24-06-2022 00:00	L & M RADIATOR PTY LTD	123042 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENTMACHINERY)123042 TUBES V-FIN ITS (GENERAL PART S FOR MINING EQUIPMENTM	533522.01	7.5	40014.2	4001.4	103956.8	53352.201	5335.2201	13338.001	1333.8201	14671.8211	2640.928	17312.7489
							₹ 1,80,18,285.89	330	₹ 13,51,371.50	₹ 1,35,137.40	₹ 35,10,863.30	₹ 18,01,828.59	₹ 1,80,182.86	**₹ 4,50,457.09**	**₹ 45,045.46**	₹ 4,95,502.55	**₹ 89,190.46**	**₹ 5,84,693.01**