

 <p>सत्यमेव जयते BHARAT SARKAR</p>	<p>भारतसर्वकार / Government of India वित्त विभाग / Ministry of Finance कार्यालय / Office प्रधानआयुक्त सीमाशुल्क - (एन एस-1) Pr. Commissioner of Customs-(NS-I) Jawaharlal Nehru Custom House (JNCH) NhavaSheva, Tal. Uran, Dist. Raigad, Maharashtra- 400 707</p>	 <p>INDIAN CUSTOMS</p>
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File No. CUS/APR/SCN/1913/2025-Gr (1And1A) 07-01-2026

SCN No. 1785/2025-26/Pr. Commr. /GR.I&IA/NS-I/CAC/JNCH

DIN: 20260178NW00000CEDO

S/10-1600/Adj. /Pr. Commr. /GR.I&IA/NS-I/CAC/JNCH

**Subject: Show Cause Notice under Section 28(4) of the Customs Act, 1962, in respect of goods imported by M/s HELL-ENERGY PRIVATE LIMITED (IEC AAFCH0672K)-reg;**

**M/s HELL-ENERGY PRIVATE LIMITED IEC AAFCH0672K** having address at Office No. 1 Tapascharya Society Jambhli Naka, Thane West, 400601 (hereinafter referred to as 'the Importer' for sake of brevity) had imported goods declared as ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCINO. for clearance under CTH 2202 9930

2. During the scrutiny of Bills of Entry in Commissionerate of Customs (NS-I), Jawaharlal Nehru Customs House (JNCH), Navi Mumbai, it was observed that 05 consignments of ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCINO were imported by **M/s. Hell-Energy Private Limited** during the period December 2022 to March 2023. The imported goods were classified under CTH 2202 9930 "WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES; OTHER: Beverages containing milk" and levied BCD @30% and IGST @12% under Sr. No. 50 of Schedule II, which is specifically applicable to beverages containing milk.

3. The items imported are ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCINO and are clearly caffeinated beverages. Hence, the IGST @12% under S. No. 50 of Schedule II cannot be levied.

4. As per the Customs Tariff Act 1975, the "WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED AND

OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES; OTHER: other” is classified under CTH-2202 9990 and attracts BCD at the rate of 30% along with other applicable duties.

5. As per the S. No. 12A of Schedule-IV of the IGST Notification No. 01/2017 Integrated Tax (Rate) dated 28 June, 2017 CTH 2202 9990 defined as “**Caffeinated Beverages**” attracts IGST @ 28% and S.No.4A of Notification No. 2/2019-Compensation Cess (Rate) dated 30<sup>th</sup> September 2019 attracts Compensation Cess @12%.

#### 6. Relevant HSN Explanatory Notes – Chapter 22

**HSN Explanatory Notes to Heading 22.02** state that this heading covers:

“Non-alcoholic beverages, including those containing stimulating substances such as caffeine, whether or not containing milk or other additives.”

The explanatory notes further clarify that energy drinks and caffeinated beverages are classifiable under Heading 2202, irrespective of the presence of milk, when the essential character of the product is that of a stimulating beverage.

Hence, the impugned goods merit classification under CTH 2202 9990 as caffeinated beverages.

7. In view of the above facts, the imported goods are correctly classifiable under **CTH 2202 9990**, attracting:

- BCD @ 30%
- IGST @ 28% (Schedule IV)
- Compensation Cess @ 12%

Sr. No.	Chapter or Heading or Sub-Heading or Tariff Item	Description of Goods	Standard Rate	Integrated Goods & Services Tax	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
12A	2202 9990	Other – Caffeinated beverages	30%	28%	-

8. By wrongly classifying the goods and availing inadmissible IGST rate and by not paying Compensation Cess, the importer has **short-paid duty amounting to ₹ 1,91,42,682/- (Rupees One Crore Ninety One**

**Lakh Forty Two Thousand Six Hundred Eighty Two only), as detailed in Annexure-A..**

9. Accordingly, a Consultative Letter dated 16.06.2025 was issued to the importer vide F. No. S/26-Misc-455/2025-26/Gr. I&IA (RUD-1), advising the importer to pay the differential duty of ₹ **1,91,42,682/- (Rupees One Crore Ninety One Lakh Forty Two Thousand Six Hundred Eighty Two only)** under Section 28 of the Customs Act, 1962 along with applicable interest and penalty thereon under Section 28AA of the Customs Act, 1962. However, no reply has been received from the importer yet.

10. From above discussions and facts, it appears that the importer has deliberately and wilfully mis-classified the subject goods with an intention to wrongfully avail benefit lower IGST rate and evade Compensation Cess, resulting in loss to Government revenue.

11. It also appears that consequently, the duty short paid is recoverable from the importer under section 28 (4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and for the same reason penalty is also required to be imposed on the importer under Section 112 (a) & (b) and/or Section 114A of the Customs Act, 1962. Further, as the importer has mis-declared the classification of the imported goods and has availed undue benefit of concessional duty, it also appears that the subject goods are liable for confiscation under Section 111 (m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112 (a) & (b) and/or 114A ibid.

12. From the foregoing, it appears that importer has deliberately and wilfully mis-classified the subject goods with an intention to wrongfully avail benefit of lower IGST rate and evade Compensation Cess. Thus, the importer has evaded payment of duty which has resulted in a loss to the government exchequer equal to the differential duty. Therefore, for the acts of omission and commissions mentioned above the importer has rendered themselves for Penal action under Section 114AA of the Customs Act, 1962.

13. Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 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. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the importer more specifically the RMS facilitated Bill of Entry, to declare the correct classification, description, value, notification benefit, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. In other words, the onus on the importer in order to prove that they have classified the goods correctly by giving the complete description of the goods.

**14.** As discussed above, it is the responsibility of the importer to classify the goods under import properly. In the instant case, the importer has wrongly assessed the above said impugned goods and paid at lower rate of IGST. On the other hand, the subject goods which are correctly classifiable under chapter 2202 9990 attract payment of a higher rate of IGST and thus, it has resulted in short payment of duty by the importer. It appears that the importer has done the self-assessment wrongly with an intention to get financial benefit by paying lesser duty. The wrong assessment of goods is nothing but suppression of facts with an intention to get financial benefit. Hence, it appears that the importer has suppressed the facts, by wrong assessment of the impugned goods leading to short payment of duty. As there is suppression of facts, extended period of five years can be invoked for demand of duty under Section 28(4) of the Customs Act, 1962.

**15. Legal provisions applicable in the case:**

**a.** 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.'*

**b.** 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.*

**c. 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.'*

**d. Section 111 (Confiscation of improperly imported goods etc.)** reads as:

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

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 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;*

**e. 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.'*

**f. 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.'*

**g. 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.'*

**16.** Therefore, in view of the above facts, it appears that the importer **M/s HELL-ENERGY PRIVATE LIMITED IEC AAFCH0672K** has deliberately not paid the duty by wilful 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 evaded duty amounting to **Rs. 1,91,42,682/- (Rupees One Crore Ninety One Lakh Forty Two Thousand Six Hundred Eighty Two only)** as detailed in Annexure-A. Therefore, for their acts of omissions/commissions, 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 under section 28AA of the Customs Act, 1962.

**17.** It also appears that as the importer has wilfully mis-declared the classification for IGST sr. no. of the imported goods and has availed undue benefit of concessional duty, the subject goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112/114A and 114AA *ibid*.

**18.** Now, therefore, **M/s HELL-ENERGY PRIVATE LIMITED IEC AAFCH0672K** having address at No. 1 Tapascharya Society Jambhli Naka, Thane West, 400601 is hereby called upon to show

cause to The Principal Commissioner/ Commissioner of Customs, Group-I/IA, Jawaharlal Nehru Custom House, Nhava Sheva -I, Taluk - Uran, District Raigad, Maharashtra - 400 707, as to why: -

- i. The declared classification of goods in CTH 22029930 should not be rejected and the goods should not be reclassified and reassessed under CTH 22029990.
- ii. Differential Duty amounting to **1,91,42,682/- (Rupees One Crore Ninety One Lakh Forty Two Thousand Six Hundred Eighty Two only)** with respect to the items covered under Bills of entry as mentioned in Annexure-A should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.
- iii. The subject goods as detailed in Annexure-A having a total assessable value of **Rs. 5,14,03,554 (Five Crore Fourteen Lakh Three Thousand Five Hundred Fifty Four)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.
- iv. Penalty should not be imposed on the importer under Section 112(a)/114A of the Customs Act, 1962.
- v. Penalty should not be imposed on the importer under Section 114AA of the Customs Act, 1962.

~~ONLY with respect to the items covered under Bills of entry as~~

**19. M/s HELL-ENERGY PRIVATE LIMITED (IEC AAFCH0672K)** is required to state in their replies, specifically whether they wish to be heard in person by the Adjudicating Authority, namely, The Principal Commissioner/ Commissioner of Customs, Jawaharlal Nehru Custom House, Nhava Sheva -I, Taluk - Uran, District Raigad, Maharashtra - 400 707, before the case is adjudicated. If no specific mention is made about the same in their written submission, it shall be presumed that they do not wish to be heard in person and the case would be adjudicated on the basis of evidences on record. They should produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense.

**20. M/s HELL-ENERGY PRIVATE LIMITED (IEC AAFCH0672K)** is further required to note that their reply should reach within 30 (thirty) days from the date of receipt of this notice. If no cause is shown against the action proposed above within 30 days from the receipt of this 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.

**21.** This Show Cause Notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force in India, or against any other company, person(s), goods and conveyances whether named in this notice or not. The Department reserves its right to amend, modify or supplement this notice at any time on the basis of available/further evidences prior to the adjudication of the case.

Digitally signed by  
Yashodhan Arvind Wanage  
Date: 07-01-2026  
17:37:43

YASHODHAN ARVIND

WANAGE

Principal Commissioner of Customs  
NS-I, JNCH

Encl: Annexure-A & RUD-1

To,  
**M/s HELL-ENERGY PRIVATE LIMITED, (IEC AAFCH0672K)**

No. 1 Tapascharya Society  
Jambhli Naka, Thane West, 400601

Copy to:

1. The Assistant Audit Officer, Director General of Audit (Central), Mumbai, C-25, Audit Bhavan, Bandra Kurla Complex, Bandra(E)- 400 051. Email ID: pdacentralmumbai@cag.gov.in
2. The Dy. Commr. Of Customs, CAC, JNCH (for Adjudication).
3. CHS Section, JNCH (For display on Notice Board.)
4. EDI Section, JNCH (For publish on JNCH Website)
5. Office copy.



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), MUMBAI  
ZONE-II,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TAL - URAN, DIST-RAIGAD, MAHARASHTRA - 400 707.

F. No. S/26-Misc-455/2025-26/Gr.I&IA

Date: .06.2025

DIN- 20250678 NW000000 6E29

To.

M/s. Hell-Energy Private Limited,  
Office No 1 Tapascharya Society  
Jambhil Naka, Thane West, 400601

Gentlemen,

**Sub: Short levy of duty due to mis-classification of ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCCINO-reg.**

M/s. HELL-ENERGY PRIVATE LIMITED had filed bills of entry mentioned in Annexure-A for clearance of 'ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCCINO' under CTH 2202 9930.

2. During the scrutiny of Bills of Entry in Commissionerate of Customs (NS-1), Jawaharlal Nehru Customs House (JNCH), Navi Mumbai, it was observed that 05 consignments of ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCCINO were imported by the M/s HELL-ENERGY PRIVATE LIMITED during the period December 2022 to March 2023. These items are imported under the CTH 2202 9930 "WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES; OTHER: Beverages containing milk" and levied BCD@30% and IGST @12% under S. No. 50 of Schedule II which is specifically applicable Beverages containing milk. The item imported are ENERGY COFFEE SLIM LATTE & ENERGY COFFEE CAPPUCCINO and are clearly caffeinated beverages. Hence, the IGST @12% under S.No. 50 of Schedule II cannot be levied. Therefore, IGST at the rate of 28% as per the S.No. 12A of Schedule IV of the IGST Notification 01/2017 and Compensation Cess @12 under S.No.4A for Caffeinated beverages should be levied. Thus, misclassification of the item and incorrect application of IGST rate/Compensation Cess resulted in short levy of duty of ₹ 1.91 crores.

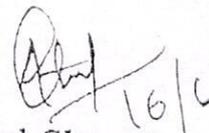
3. If you agree with the above view, it is advised to pay the above-mentioned differential duty amount under section 28 of the Customs Act, 1962 along with

applicable interest and penalty thereon under Section 28AA of the Customs Act, 1962 within 15 days of receipt of this letter. The amount of duty and interest along with penalty @ 15% may also be paid in respect of any other such consignment of goods imported by you earlier and which is not included in the Annexure-A.

In case, you do not agree with the prima-facie views described above, please reply with your substantive contentions supported with documents (including for pre E-Sanchit period such as invoice, packing list, bill of lading etc.) in respect of Bills of entry mentioned in Annexure-A and convey If you would like to be heard in person.

4. It is requested to reply within 15 days of receipt of this letter, informing your agreement (along with duty and interest paid) or disagreement with the above views, as the case may be.

5. This consultation letter is issued taking into account the Pre-notice Consultation Regulations, 2018. The Department reserves the right to proceed in terms of the relevant provisions including Section 28 of the Customs Act, 1962.



(Atul Choudhary)

Dy. Commissioner of Customs,  
Group-1&1A, NS-1, JNCH

S.N	BE NO	BE Date	Inv No	Supplier Name	Quantity of Item Description	Inv Item	CH	Assess	Unit/Value	Total	Duty
1				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	236759	
2				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	473518	
3				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	710276	
4				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	947030	
5				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	1183785	
6				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	1420544	
7				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	1657300	
8				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	1924059	
9				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	2160818	
10				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	2427577	
11				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	2664336	
12				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	2931095	
13				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	3167854	
14				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	3434613	
15				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	3701372	
16				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	3968131	
17				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	4234890	
18				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	4501649	
19				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	4768408	
20				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	5035167	
21				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	5301926	
22				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	5568685	
23				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	5835444	
24				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	6102203	
25				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	6368962	
26				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	6635721	
27				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	6902480	
28				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	7169239	
29				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	7435998	
30				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	7702757	
31				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	7969516	
32				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	8236275	
33				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	8503034	
34				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	8769793	
35				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	9036552	
36				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	9303311	
37				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	9570070	
38				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	9836829	
39				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	10103588	
40				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	10370047	
41				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	10636506	
42				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	10902965	
43				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	11169424	
44				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	11435883	
45				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	11702342	
46				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	11968801	
47				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	12235260	
48				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	12501719	
49				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	12768178	
50				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	13034637	
51				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	13301096	
52				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	13567555	
53				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	13834014	
54				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	14100473	
55				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	14366932	
56				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	14633391	
57				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	14899850	
58				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	15166309	
59				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	15432768	
60				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	15699227	
61				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	15965686	
62				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	16232145	
63				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	16498604	
64				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	16765063	
65				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	17031522	
66				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	17297981	
67				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	17564440	
68				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	17830899	
69				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	18097358	
70				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	18363817	
71				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	18630276	
72				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	18896735	
73				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	19163194	
74				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	19429653	
75				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	19696112	
76				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	19962571	
77				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	20229030	
78				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	20495489	
79				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	20761948	
80				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	21028407	
81				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	21294866	
82				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	21561325	
83				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	21827784	
84				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	22094243	
85				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	22360702	
86				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	22627161	
87				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	22893620	
88				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	23160079	
89				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	23426538	
90				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	23692997	
91				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	23959456	
92				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	24225915	
93				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	24492374	
94				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	24758833	
95				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	25025292	
96				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	25291751	
97				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	1		236759	119275	25558210	
98				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	2		236759	119275	25824669	
99				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	3		236759	119275	26091128	
100				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	4		236759	119275	26357587	
101				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	5		236759	119275	26624046	
102				HUNGARY HELL-ENERGY PRIVATE LIMITED	ENERGY COFFEE SLIM LATTE 250C	6		236759	119275	26890505	
103				HUNGARY HELL-ENERGY PRIVATE LIMITED							

## Annexure-A

S. No	BE NO	BE Date	Type V	AG	Importer Name	Country of Origin	Item Description	Inv No	Item No	CTH	Assess Value (Item)	Duty (Item)	BCD @30%	SWS @10%	IGST@28%	Cess 12%	Total	Diff of duty
1	3701234	12-12-2022	X	1B	HELL-ENERGY PRIVATE LIMITED	HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	1	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701234	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	2	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701234	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	3	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701234	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	4	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701234	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	5	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701234	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	6	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701234	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	1	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
2	3701240	12-12-2022	X	1B	HELL-ENERGY PRIVATE LIMITED	HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	1	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701240	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	2	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701240	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	3	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701240	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	4	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701240	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	5	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701240	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	6	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4
	3701240	12-12-2022	X	1B		HUNGARY	ENERGY COFFEE SLIM LATTE 250C IND EUH -	1	1	22029930	2367759	1159255	710327.6	71032.76	881753.4	377894.3	2041008	881753.4

3	5244184	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE LATTE 250C IND EUH -	1	1	22029930	2335439	1143431	700631.8	70063.18	869717.6	372736.1	2013149	869717.5	
	5244184	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE LATTE 250C IND EUH -	2	1	22029930	2335439	1143431	700631.8	70063.18	869717.6	372736.1	2013149	869717.5	
	5244184	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE LATTE 250C IND EUH -	3	1	22029930	2335439	1143431	700631.8	70063.18	869717.6	372736.1	2013149	869717.5	
4	4509340	06-02-2023	X	1B	HUNGARY	ENERGY COFFEE CAPPUCCINO 250C IND EUH -	1	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
5	5245519	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE CAPPUCCINO 250C IND EUH -	1	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
	5245519	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE CAPPUCCINO 250C IND EUH -	2	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
	5245519	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE CAPPUCCINO 250C IND EUH -	3	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
	5245519	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE LATTE 250C IND EUH -	4	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
	5245519	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE LATTE 250C IND EUH -	5	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
	5245519	27-03-2023	X	1B	HUNGARY	ENERGY COFFEE LATTE 250C IND EUH -	6	1	22029930	2283447	1117976	685034.1	68503.41	850355.6	364438.1	1968331	850355.6	
																		19142682