



सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
केंद्रीय अधिनिर्णय प्रकोष्ठ, एन एस-V
CENTRAL ADJUDICATION CELL, NS-V
जवाहरलाल नेहरू कस्टम हाउस, न्हावा-शेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,
ताल-ऊरण, डिस्ट-राइगड, महाराष्ट्र-४०० ७०७.
TAL. URAN, DIST. RAIGAD, MAHARASHTRA - 400 707.

DIN : 20250878NX000000F660

Date of Order: 28/08/2025

F.No. S/10-516/2024-25/ADC/Gr.V/ NS-V/CAC/JNCH

Date of issue: 29/08/2025

SCN No.: 1012/2024-25/ADC(NS-V)/CAC/JNCH

SCN Date: 29/08/2024

Passed By: Shri Mazid Khan

Joint Commissioner of Customs, CAC, NS-V, JNCH

Order-In-Original No. : 735/2025-26/JC/GR.V/NS-V/CAC/JNCH

Name of Party/Noticee :- M/s. JAGUAR LAND ROVER INDIA LTD.
(IEC- 0313007748)

मूल आदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी.ए. 1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- इस निर्णय या आदेश के विरुद्ध अपील करनेवाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

- This copy is granted free of charge for the use of the person to whom it is issued.
- An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava Sheva, Tal : Uran, Dist : Raigad, Maharashtra – 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.2.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 2.00 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
- Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE: -

1. M/s Jaguar Land Rover India LTD (IEC- 0313007748) has cleared goods i.e. "Motor and Fan-Engine Cooling" under CTH 8414 vide Bills of Entry (details as per Annexure—A). The said goods have been cleared at @ 7.5% or @10% Basic Customs Duty and IGST was paid @ 18% under Sr. No. 317B of Schedule-III of Notification No. 01/2017-(Integrated Tax Rate) dated 28.06.2017, whereas it was observed during post audit finding that the impugned goods are rightly classifiable under CTH 87089100 which attracts BCD@15% and IGST @28%. Therefore, SCN No. 1012/2024-25/ADC/GR. V/NS-V/CAC/JNCH dated 29.08.2024 was issued which inter-alia stated that:

2.1 It was observed that CTH 8414 covers only "Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan; whether or not fitted with filters; Gas tight biological safety cabinet, whether or not fitted with filters". As per Chapter notes 1 (g) of Chapter 84, Radiators for the articles of Section XVII are not covered under Chapter 84 of the Schedule-I (Import Tariff) Customs Tariff Act, 1975. Further, it is observed that Radiators and parts thereof are classifiable under CTI 87089100 attracting BCD@15 & IGST@28%.

2.2 As per the General Rules for Interpretation of Import Tariff- Rule 3, where goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

2.3 As most specific description of imported goods is 'MOTOR AND FAN ENGINE COOLING' which are **parts of radiators** and therefore, the same are classifiable under CTI 87089100 and attract BCD@15% and IGST @28%.

2.4 Accordingly, a Consultative Letter No 625 dated 21.06.2024 was issued to M/s. Jaguar Land Rover India Limited for payment of short paid customs duty along with applicable interest.

2.5 In response to above said consultative letter, the auditee vide e-mail dated 31.07.2024 informed that they are still working on reply letter to contest. They have not submitted any points on merit.

2.6 CTH 8414 covers only "Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan; whether or not fitted with filters; Gas tight biological safety cabinet, whether or not fitted with filters". As per Chapter notes 1 (g) of Chapter 84, Radiators for the articles of Section XVII are not covered under Chapter 84 of the Schedule-I (Import Tariff) Customs Tariff Act, 1975.

2.7 Note 3 to Section XVII of Schedule-I (Import Tariff) Customs Tariff Act, 1975 states that *references in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part of accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.*

2.8 Even as per the General Rules for Interpretation of Import Tariff- Rule 3, where goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description

2.9 The tariff heading in **8708** is most specific for the goods description '**Motor and Fan-Engine cooling**' rather than tariff heading 8414.

CTH 8708: -PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADING NO. 8701 TO 8705.

CTH 8414: - AIR OR VACCUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WETHER OR NOT FITTED WITH FILTERS.

2.10 Further, impugned goods i.e. **Radiators and parts thereof** are separately classified under CTI 87089100 of the Schedule-I (Import Tariff) Customs Tariff Act, 1975. Therefore, imported goods i.e. 'MOTOR AND FAN ENGINE COOLING', which are parts of radiators, are classifiable under CTI 87089100 and attract BCD@15 & IGST@28%.

2.11 In view of the above discussions, it appears that the importer had short paid customs duty of **Rs 46, 21,413/- (Rupees Forty-Six Lakh Twenty-One Thousand Four Hundred and Thirteen only)** and the same is liable to be recovered under Section 28 of the Customs Act, 1962 along with applicable interest and penalty under the relevant sections of the Customs Act, 1962. (Details as per Annexure- attached herewith)

2.12 Relevant Legal Provisions are as under: -

- i. **SECTION 46 OF CUSTOMS ACT, 1962:** Entry of goods on importation. –
- ii. **SECTION 111 OF CUSTOMS ACT, 1962:** Confiscation of improperly imported goods etc.
- iii. **SECTION 28 OF CUSTOMS ACT, 1962:** Recovery of duties not levied or short levied or erroneously refunded.
- iv. **SECTION 28AA OF CUSTOMS ACT, 1962:** Interest on delayed payment of duty-

- v. *SECTION 114A OF CUSTOMS ACT, 1962: Penalty for short-levy or non-levy of duty in certain cases.*
- vi. *SECTION 117 OF CUSTOMS ACT, 1962: Penalties for contravention, etc., not expressly mentioned.*

2.13 With the introduction of the Self-Assessment scheme, the onus is on the Noticee to comply with the various laws, determine their tax liability correctly and discharge the same. The Noticee is required to declare the correct description, value, classification, notification number, if any, in respect of the imported goods. Self-assessment is as per section 17, 18 and 46 of the Customs Act, 1962 and the Bill of Entry (Electronic Declaration) Regulations, 2011. The Noticee is squarely responsible for self-assessment of duty on imported goods and for filing all declarations and related documents and confirming that these are true, correct and complete. Self-Assessment can result in assured facilitation for compliant Noticee. However, delinquent Noticee would face penal action on account of wrong self-assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade Policy or any other provisions under the Customs Act, 1962 or the allied Acts.

2.14 The importer was aware of the fact that therefore, it appears that the noticee has wrongfully classified the impugned goods under CTH 8414 by virtue of which they have enjoyed BCD @7.5% instead of under the correct CTH 87089100 attracting BCD @15% and IGST @28%. This has resulted in short payment of customs duty as detailed in paras above. In view of the same, it appears that despite having knowledge, the noticee has wilfully mis-classified and suppressed this fact from the department and paid BCD @ 7.5% which was not admissible to them. Therefore, extended period of 5 years as provided under 28(4) of the Customs Act, 1962, is liable to be invoked for recovery of the short-paid Customs duty along with applicable interest thereon, under Section 28AA of the Customs Act, 1962. The noticee is also liable for penalty under Section 112(a)/114A of the Customs Act, 1962.

2.15 In light of the above, Consultative Letter No. 625 dated 21.06.2024 was issued to importer. In response to the aforementioned Consultative letter, the importer vide e-mail dated 31.07.2024 has stated that they have contested department's view. Consequently, differential duty amounting to **₹46,21,413/- (Rupees Forty-Six Lakh Twenty-One Thousand Four Hundred and Thirteen only)** as detailed in the **Annexure-A** is liable to be recovered from the importer under Section 28 of Customs Act, 1962 along with applicable interest and penalty.

2.16 The wilful suppression and mis-classification of impugned goods by the importer in order to evade duty thereon appears to have contravened the provisions of Section

46(4) and 46(4A) of the Customs Act, 1962, which in turn appears to have rendered the subject goods liable for confiscation in terms of provisions of Section 111(m) of the Customs Act, 1962, and the importer liable for penal action in terms of section 112(a)/114A of the Customs Act, 1962.

2.17 Whereas, it appears from the narration and legal provisions cited above, the importer has wilfully evaded payment of applicable duty in respect of the goods imported and cleared the goods in contravention of the provisions of the Customs Act 1962. As per extant instructions, the onus of providing correct declaration lies on the importer and all facilitation is conditional to it. With the introduction of Self-Assessment, faith is bestowed on the importers, and the practice of routine assessment has been dispensed with and the importers have been entrusted with the responsibility to correctly self-assess the duty. The importer who is in the automotive business well aware of the fact that the goods are parts of radiators however as classified the goods as fans. However, in the instant case, the Importer has intentionally abused the faith placed upon it by the law of the land. Therefore, it appears that the Importer has wilfully violated the provisions of Section 17(1) of the Act in as much as they have failed to correctly self-assess the impugned goods and has also wilfully violated the provisions of sub section (4) and (4A) of Section 46 of the Act. Therefore, it appears that in the subject Bills of Entry mentioned in Annexure-A, 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 ₹46,21,413/- (Rupees Forty-Six Lakh Twenty-One Thousand Four Hundred and Thirteen only) which is recoverable from him, under the provisions of Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the Act. In view of the wilful evasion of applicable duty during self-assessment by the Importer resulted in short-levy of duty, and has rendered the goods mentioned in Annexure-A liable for confiscation under Section 111(m) of the Customs Act, 1962. For such acts/omissions 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 112(a)/114A ibid.

3. In view of the above, M/s Jaguar Land Rover India LTD (IEC-0313007748) was called upon to show cause vide SCN No. 1012/2024-25/ADC/(NS-V)/GR V/JNCH dated 29.08.2024 as to why: -

- a. Goods cleared at @ 7.5% or @10% Basic Customs Duty and IGST paid @ 18% under Sr. No. 317B of Schedule-III of Notification No. 01/2017-(Integrated Tax Rate) dated 28.06.2017 should not be rejected as assessed and should not be reassessed with BCD@15 & IGST@28% under CTH 87089100.

- b. the subject goods valued at **₹2,50,69,435.75/- (Rupees Two Crore Fifty Lakh Sixty-Nine Thousand Four Hundred and Thirty-Five)** should not be confiscated under Section 111 (m) of the Customs Act, 1962;
- c. the differential IGST and BCD amounting to **₹46,21,413/- [Rupees Forty-Six Lakh Twenty-One Thousand Four Hundred and thirteen Only]** should not be demanded and recovered from the importer under section 28(4) of the Customs Act, 1962;
- d. the applicable interest on the amount specified above should not be recovered from them in terms of section 28AA of the Customs Act, 1962.
- e. penalty should not be imposed on him under Section 114A of the Customs Act, 1962.

RECORDS OF PERSONAL HEARING

4. In order to comply with the principals of natural justice, opportunity of personal hearing in the matter was provided to the noticee vide letters F. No. S/10-516/2024-25/ADC/Gr. V/NS-V/CAC/ JNCH dated 02.12.2024, 20.12.2024 and 13.01.2025 to appear before the adjudicating authority on 17.12.2024, 10.01.2025 and 28.01.2025.

4.1 Since, the adjudicating authority changed in the subject matter, the opportunity of personal hearing was again provided to the notice vide letters dated 05.06.2025, 12.06.2025 to appear before the adjudicating authority on 12.06.2025 & 30.06.2025.

4.2 The authorized representative of the importer Shri Milan Soni, Administration & Customs Manager appeared on 30.06.2025, who inter-alia stated that the issue in hand is regarding classification of the goods. He further submitted that the department contended that the goods are classifiable under CTH 8708 9100 whereas they had classified the same under CTH 8414. He also stated that their goods are simple fan with small motor and requested to take their written submissions dated 30.09.2024 on records.

WRITTEN SUBMISSIONS

5. The importer submitted written submissions dated 30.09.2024 which interalia stated that:

5.1 The function and technical details of the said goods:

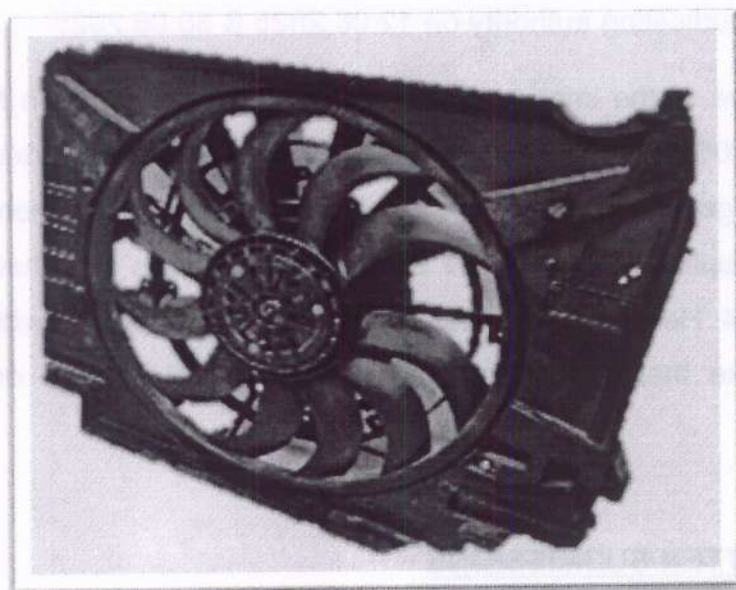
5.1.1 The said imported goods are simple “Cooling Fan” with in-built motor, used in Noticees’ passenger vehicles to cool down the temperature of both the Radiator and Engine. This part is vital component in a car cooling system that helps to take away all heat absorbed from the engine for regulating engine temperature.

5.1.2 The primary function of said goods is to take away excessive heat absorbed by the engine and control the temperature of the vehicle as it turns on and off based on the engine temperature.

5.1.3 The said goods are with in-built motor and are placed between the engine and the radiator. The core function of this part is to blow the air onto the radiator for cooling the radiator and the radiator itself helps to regulate the engine temperature.

5.1.4 The said cooling fan usually mounted between the Radiator and Engine and it’s a complete Fan Assembly including small Motor, Shaft and Blades as their major components. Hence, Noticees state that Cooling Fan imported by them is not an integral part of Radiator and it has its independent function in motor vehicle.

5.1.5 The pictorial image of the product is given below



5.2. The said goods are correctly classified under CTH 8414 59 90

5.2.1 Under CTH 8414 5990, fans having individual functions, not specified or included elsewhere in this Chapter, are covered.

5.2.2 For ready reference, relevant portion of CTH 8543 5990 is reproduced below:

Tariff Item		Description of goods
8414		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.
	-	Fans :
8414 59	--	Other :
8414 59 90	---	Other

5.2.3 The Noticee state that Cooling Fan imported by them are not an integral part of Radiator and having independent function. As per the Rule 1 of General Rules of Interpretation ('GI Rules') the classification shall be determined according to the terms of the headings and any Section or Chapter Notes. Hence said goods merits classification under CTH 8414 5990.

5.2.4 The said imported goods in question is a complete fan assembly including motor, shaft and blades having their independent function, hence as per Para (B) of Explanatory Note to Chapter 84, said goods are classifiable under CTH 8414 5990 as Fans.

5.2.5 Since, subject goods is not integral part of Radiator and having separate function, hence said goods are not classifiable under CTH 8708 91 00 as alleged by the Department.

5.3 The said goods are not classifiable under CTH 8708 91 00 as suggested by the Department

5.3.1 The Department has asked to classify the said goods under CTH 8708 91 00 as parts of radiators with BCD @ 15% and IGST @ 28%.

5.3.2 For ready reference, relevant portion of Chapter 8708 91 00 is reproduced below:

Tariff Item		Description of goods
8708		Parts and accessories of the motor vehicles of headings 8701 to 8705
	-	Other parts and accessories
8708 91 00	--	Radiators and parts thereof

5.3.3 In terms of the HSN Explanatory Notes to Heading 87.08, the parts and accessories of motor vehicle can be classified under heading 8708 if they satisfy following conditions:

- (a) They must be identifiable as being suitable for use solely or principally with the vehicles of Chapter 87; and
- (b) They must not be excluded by the provisions of the Notes to Section XVII.
- (c) Such parts must not be more specifically included elsewhere in the nomenclature

5.3.4 Further in terms of Note 2(e) to Section XVII of the Customs Tariff, the terms 'parts' and 'parts and accessories' used in any chapter of Section XVII do not apply to Machines or apparatus of headings 84.01 to 84.79, or parts thereof

Note 2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a)....
- (e) *Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;*

5.3.5 As the Fan Assembly falling under 8414 5990 as per GIR rule 1, it's automatically gets excluded by provision of section 2(e) of the section XVII of the customs tariff and therefore merits classification under chapter 8414 5990.

5.3.6 In terms of section Note 2(a) to Section XVI of the Customs Tariff, the parts which are goods included in any of the headings of Chapter 84 or 85 are to be classified under the said headings only. Relevant portion of the note is extracted below:

Note 2 - "Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules.

- (a) *parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings,*
- (b) *.....;*

5.3.7 Section Note 2(a) above categorically states that parts which are goods included in any of the headings of Chapter 84 are in all cases to be classified in their respective

headings. Although certain exclusions have been made by way of the Note 2(a) to Section XVI of the Customs Tariff, the CTH 8414 is not excluded by virtue of this note. The Fan Assembly is specifically covered under CTH 8414 5990 by virtue of section note of the section XVI of schedule I of the Customs Tariff Act, 1975, therefore it cannot be covered under the CTH 8708 9100.

5.3.8 Function of Radiator :- The radiator is a crucial component of a vehicle's cooling system. Its primary function is to dissipate heat from the engine coolant. Radiator works as follows:

Coolant Circulation: The engine coolant absorbs heat from the engine as it circulates through it.

Heat Dissipation: The heated coolant then flows through the radiator, which has a large surface area and is made of materials that conduct heat well, like aluminum.

Airflow: As the vehicle moves, air flows through the radiator fins, helping to dissipate the heat from the coolant to the outside air.

5.3.9 Function of Cooling Fan :- The cooling fan enhances airflow, especially when the vehicle is stationary or moving slowly. Cooling fan works as follows:

Enhanced Airflow: The fan pulls or pushes air through the radiator fins, increasing the amount of air that passes through the radiator.

Temperature Regulation: This helps maintain an optimal temperature for the engine by ensuring that the coolant is effectively cooled, even when the vehicle isn't moving fast enough to generate sufficient natural airflow.

5.3.10 The radiator and the cooling fan are having different roles in the cooling system. The radiator dissipates heat from the coolant, while the cooling fan enhances airflow to improve its efficiency. The functions of radiators and cooling fans are different. Hence, cooling fan cannot be classified under Radiators and parts thereof under CTH 8708 9100.

5.3.11 The Noticee submits that the impugned goods, i.e. Fan Assembly is not integral part of Radiator and it is having separate working function and specifically excluded from CTH 8708 91 00 and therefore Noticee do not agree with the allegation of the Department to classify them under CTH 8708 91 00.

5.4 Invocation of Section 28(4) Is Completely Baseless and Incorrect In The Present Case.

5.4.1 Extended period of limitation is not invocable, and major portion of the demand is time barred.

5.4.2 Without prejudice to the various submissions made by the Noticee in the foregoing paragraphs that the demand is not sustainable on merits, it is equally submitted that the proposal in the SCN in resorting to extended period of limitation at the outset is without any basis and unsustainable in the given position of fact and law in the present case. The demand is out rightly barred by limitation of time for the major portion.

5.4.3 In as much as the demand in the present case has been raised by invoking the extended period of limitation relying upon sub-section (4) of section 28 of the Act, by alleging mis-classification. For ease of representation, the relevant provisions, for the sake of convenience, are reproduced below:

"Section 28(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 –

- 1. Collusion; or*
- 2. Any willful mis-statement; or*
- 3. Suppression of facts,*

By the importer or the exporter or the agent 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 no 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."

5.4.4 Therefrom from a bare perusal of the relevant statutory provision, it can be seen that to attract the mischief of the said provision, it is imperative that there should be an allegation, least an observation as to such collusion, is not even any allegation of any "collusion" "wilful mis-statement" or "suppression of facts" with an "intent to evade payment of duty". However, from a bare perusal of the SCN it would transpire that no reasoning has been given in the SCN for invocation of the extended period of limitation. It is humbly submitted that the Noticee has not committed any act to warrant invocation of the extended period of limitation.

5.4.5 It is submitted that full disclosures were made while in the check list at the stage of appraisal of the various Bills of Entry now impugned in the SCN, no material fact were hidden or remained undisclosed. Neither there is any case in the SCN that any material information was suppressed or remained undisclosed at the appraisal stage. The SCN merely relies upon the position in law that self-assessment was introduced from 08.04.2011 vide the Finance Act, 2011, consequent to amendment of Section 17 of the Customs Act, 1962. In addition to this, Department as a process

resort to post clearance audit, however no allegation to such effect of misclassification was ever raised. It is therefore, submitted that all the facts were in the knowledge of the Department, it cannot be said that the Department was not aware of relevant facts. The SCN at the threshold is unsustainable in so far resorting to the extended period of limitation.

5.4.6 It is settled law that extended period cannot be invoked when the Department is aware of the facts. In the case of *Anand Nishikawa Co. Ltd. v. Commissioner of Central Excise, Meerut, 2005 (188) ELT 149 (SC)*, the Hon'ble Supreme Court held as under:

"27. Relying on the aforesaid observations of this Court in the case of Pushpam Pharmaceutical Co. v. Collector of Central Excise, Bombay [1995 Suppl. (3) SCC 462], we find that "suppression of facts" can have only one meaning that the correct information was not disclosed deliberately to evade payment of duty, when facts were known to both the parties, the omission by one to do what he might have done not that he must have done would not render it suppression. It is settled law that mere failure to declare does not amount to wilful suppression. There must be some positive act from the side of the assessee to find wilful suppression....." [Emphasis supplied]

5.4.7 Based on the reasons given above, it is submitted that the allegation in the SCN that the Noticee had suppressed facts from the Department, is incorrect. Hence, the invocation of extended period of limitation in the present case is unsustainable. Therefore, the demand, being beyond the period of two years is barred by limitation, hence, not sustainable in law.

5.5 The proposal of the Department to re-assess the BOEs to duty under CTH 8708 is not legally tenable in the absence of filing of Appeal by the Department

5.5.1 The Noticee humbly submits that merely by issue of the Show Cause Notice, the classification considered in the assessed/self-assessed bill of entry cannot be revised as an appeal should have been filed against the assessment of the bills of entry covered in the subject SCN. In this regard, the Noticee relies upon the Hon'ble Supreme Court decision in the case of *ITC Limited v. Commissioner of Central Excise, Kolkata-IV reported in 2019 (368) E.L.T. 216 (S.C.)* which has very clearly laid down the principles in Para (43) and (47) which are reproduced below-

"43. As the order of self-assessment is nonetheless an assessment order passed under the Act, obviously it would be appealable by any person aggrieved thereby. The expression 'Any person' is of wider amplitude. The revenue, as well as assessee, can also prefer an appeal aggrieved by an order of assessment. It

is not only the order of re-assessment which is appealable but the provisions of Section 128 make appealable any decision or order under the Act including that of self-assessment. The order of self-assessment is an order of assessment as per Section 2(2), as such, it is appealable in case any person is aggrieved by it. There is a specific provision made in Section 17 to pass a reasoned/speaking order in the situation in case on verification, self-assessment is not found to be satisfactory, an order of re-assessment has to be passed under Section 17(4). Section 128 has not provided for an appeal against a speaking order but against "any order" which is of wide amplitude. The reasoning employed by the High Court is that since there is no *lis*, no speaking order is passed, as such an appeal would not lie, is not sustainable in law, is contrary to what has been held by this Court in *Escorts (supra)*.

47. When we consider the overall effect of the provisions prior to amendment and post-amendment under Finance Act, 2011, we are of the opinion that the claim for refund cannot be entertained unless the order of assessment or self-assessment is modified in accordance with law by taking recourse to the appropriate proceedings and it would not be within the ken of Section 27 to set aside the order of self-assessment and reassess the duty for making refund; and in case any person is aggrieved by any order which would include self-assessment, he has to get the order modified under Section 128 or under other relevant provisions of the Act."

5.5.2 The Noticee submits that though this decision is based on an entitlement of refund claim without contesting the finally assessed bill of entry filed by an assessee, the principles laid by the Hon'ble Supreme Court are applicable to the Department also if they wish to re-open the self-assessed/finally assessed bill of entry for reviewing the classification/valuation, it can be done only by filing an appeal against the finally assessed bill of entry as per provisions of Section 128 of the Customs Act, 1962.

5.5.3 In this regard, the Noticee further rely upon the decision of Hon'ble High Court of P&H in the case of *Jairath International Vs Union of India* reported in 2019 (370) E.L.T. 116 (P & H) wherein the Hon'ble High Court has relying upon the principles laid down by the Hon'ble Supreme Court in the case of *ITC Ltd. supra* have held that-

"17. On plain reading of Sections 17, 50 and 51 with Valuation Rules, 2007, we find that Respondent is neither vested with power of re-assessment of goods already exported under Rule 16 of Drawback Rules, 1995 nor Valuation Rules, 2007. The goods which stand exported do not fall within ambit of 'export goods' as defined under Section 2(19) of 1962 Act, thus Respondent cannot invoke Rules 6 & 8 of Valuation Rules, 2007. In view of judgment of Hon'ble Supreme Court in the case of *ITC v. CCE (supra)*,

we find that shipping bill either self-assessed or assessed by proper officer is amenable to appeal by both sides. Respondent by way of show cause notice under Rule 16 of the Drawback Rules, 1995 cannot modify assessed shipping bill."

5.5.4 The Noticee submit that though this decision is given in the context of recovery of drawback amount on exported goods based on the Shipping bills filed by the assessee, the principles laid therein would be equally applicable for Bills of Entry filed for imported goods which were either subjected to self-assessment, assessment by the Department. Accordingly, the proceedings in the subject SCN are not in consonance with the principles laid down by the Hon'ble Supreme Court followed by the Hon'ble High Court as no appeal has been filed against the finally assessed bill of entry for home consumption covered in the subject SCN and accordingly, the assessment of bill of entry being final, re-opening of the classification issue in the bill of entry filed would be re-assessment of the bills of entry already assessed finally. Accordingly, the proceedings in the subject SCN for re-classification issue needs to be dropped in the light of the principles laid herein above by the Hon'ble Supreme Court and Hon'ble High Court.

5.6 Goods are not liable for confiscation. Penalty and interest not applicable in the present case

5.6.1 The SCN has proposed confiscation under Section 111(m) of the Customs Act, 1962. Section 111(m) of the Act read as under: -

"111 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 transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;"

5.6.2 Here it pertinent to note that the decision of Hon'ble CESTAT in *Sahil International Vs CC (import) Nhava Sheva*, wherein it was held that in absence to mis-declare the goods, confiscation of goods by invoking Section 111(m) is not warranted. Hence, the Noticee submit that the proposal of the Department to confiscate the goods is liable to be dropped on this count alone.

5.6.3 The Noticee also place reliance on the decision of Hon'ble CESTAT in *Saint Gobain Glass India Ltd Vs Commr of Customs (AIR), Chennai 2014 (313) ELT 680 (Tri-Chennai)*, wherein it was held that if an assessee tentatively indicates a wrong

classification according to his understanding, then no motive can be attributed to him and neither the goods can be confiscated nor penalty can be imposed.

5.6.4 The SCN invoked Section 111(m) on the ground of mis-classification. As against this, it is the submission of the Noticee that it has not caused any mis-classification as explained above. Therefore, proposal of confiscation cannot be sustained.

5.6.5 In the case of Bussa Overseas & Properties P. Ltd. vs. C.L. Mahar, Assistant Commissioner of Customs, Bombay [2004 (163) ELT 304 (Bom.)], the Hon'ble Bombay High Court has held that once the goods are cleared for home consumption, they cease to be imported goods as defined in Section 2(25) of the Customs Act, 1962 and consequently are not liable to confiscation under Section 111 of the Customs Act, 1962. The Hon'ble High Court has held as under:

"7...The learned counsel urged that once the goods are cleared for home consumption, then the goods covered by the consignments cease to be imported goods in accordance with the definition of expression 'imported goods' under Section 2 of the Act and consequently such goods are not liable for confiscation. There is considerable merit in the submission of the learned counsel. The goods lose its character of imported goods on being granted clearance for home consumption and thereafter the power to confiscate can be exercised only in cases where the order of clearance is revised and cancelled..."

5.6.6 In view of the aforesaid decisions, it is submitted that the goods in question are not liable for confiscation under the provisions of Section 111(m) of the said Act. Hence, the proposal for confiscation of the imported goods in the impugned SCN are incorrect and liable to be dropped.

5.7 Penalty under Section 114A of the Customs Act 1962 is not imposable in the present case

5.7.1 In the subject SCN, the Department has proposed to impose penalty under Section 114A of the Customs Act, 1962 by assuming suppression / misdeclaration by Noticee.

5.7.2 In this regard, the Noticee submit that penalty under Section 114A is only applicable in case where the duty is short paid by reason of collusion or any willful misstatement or suppression of facts, the person who is liable to pay the duty.

5.7.3 The Noticee submit that in the instant case all our acts are above the board, imposition of penalty is not at all called for. The Noticee further submit that it is also well settled position under law that penalty is not to be imposed merely because it is lawful to do so. The imposition of penalty is the result of quasi-criminal proceedings and penalty is not to be ordinarily imposed unless the party either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Also, imposition of penalty is a matter of discretion of the authority, to be exercised judiciously and on consideration of all the relevant circumstances. In the instant case, Noticee reiterate that it can not be said that they acted in deliberate defiance of law or in conscious disregard of our obligation. The Noticee place reliance on below decisions of Hon`ble Supreme Court:

1. Cement Marketing Co. of India Ltd. V/s Assistant Commissioner of Sales Tax & others 1980 (6) ELT 295 (S.C)
2. Hindustan Steel Ltd. V/s State of Orissa – (1978 (2) ELT J 159)

5.7.4 It is submitted that imposition of penalty is a quasi-criminal proceeding. Penalty cannot be ordinarily imposed unless and until “*mens rea*” on the part of the defaulter is proved beyond all reasonable doubts. The subject SCN has failed to bring out the essential “*mens rea*” or guilty mind of the Noticee. In fact, there was no intention to evade payment of duty on part of the Noticee.

5.7.5 The Hon`ble Supreme Court while deciding the case of Rajasthan Spinning and Weaving Mills Limited, 2009 (238) ELT 3 (SC) has clarified that penalty would not be leviable in every case of short payment or non-payment of tax. The penalty provisions can be invoked only in case where mens- rea is established on the part of the assessee.

5.7.6 The Noticee place reliance on the decision of hon`ble CESTAT, Mumbai in case of Sirthai Superware (supra) wherein it was held that “*Appellants not having made any mis-declaration with intent to evade payment of duty, penalty not imposable under Section 114A of Customs Act, 1962*”

5.7.7 The Noticee submit that they have never suppressed any fact & information from the Department particularly with intent to evade payment of Customs duty. Further, as stated above, in absence of essential ingredients to impose penalty under Section 114A of the Customs Act, 1962 i.e. duty/interest short levied or short paid by the reason of collusion or willful mis-statement or suppression of facts, in the instant case penalty is not imposable.

5.7.8 Without prejudice to the submissions in the foregoing paragraphs, it is respectfully submitted that the dispute in present case is with respect to interpretation of provisions of law. The Noticee respectfully submits that it is settled law that where there is a bonafide interpretation of provisions of law, penalty is not imposable.

5.7.9 It has also been held by the Hon'ble CESTAT in a large number of matters that no penalty is imposable in cases involving interpretation of the statutory provisions. Some of these cases are as under:

- Auro Textile v. Commissioner of Central Excise, Chandigarh [2010 (253) ELT 35 (Tri.-Del.)];
- Hindustan Lever Ltd. v. Commissioner of Central Excise, Lucknow [2010 (250) ELT 251 (Tri.-Del.)];
- Prem Fabricators v. Commissioner of Central Excise, Ahmedabad-II [2010 (250) ELT 260 (Tri.-Ahmd.)];
- Whiteline Chemicals v. Commissioner of Central Excise, Surat [2009 (229) ELT 95 (Tri.-Ahmd.)];
- Delphi Automotive Systems v. Commissioner of Central Excise, Noida [2004 (163) ELT 47 (Tri.-Del.)].

5.8 Interest under Section 28AA of the Customs Act 1962 is not imposable in the present case.

5.8.1 In the foregoing paragraphs, it has been submitted in detail that no differential duty is payable. For the same reasons no interest is payable as the interest is interlinked with the duty payable. Interest under Section 28AA will be imposed if some duty has not been levied or has been short levied or short paid or erroneously refunded. Further, when no duty is payable, the question of levy of interest does not arise.

DISCUSSIONS AND FINDINGS

6. I have gone through the facts of the case and material on records and oral and written submissions of the importer. I find that the subject Show Cause Notice proposes recovery of differential duty of **₹46,21,413/- (Rupees Forty-Six Lakhs Twenty-One Thousand Four Hundred Thirteen only)** under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962. The SCN also proposes confiscation of goods having assessable value of Rs. 2,50,69,435.75/- along with the Penalty under Section 114A of the Customs Act, 1962 read with the Section 28 of the Customs Act, 1962.

7. It is alleged in the subject Show Cause Notice that the noticee had imported the impugned goods declaring them as "MOTOR AND FAN ENGINE COOLING" under CTH 8414 5990 and paid 7.5%/10% BCD and 18% IGST whereas as per post clearance audit, it was found that the subject goods are correctly classifiable under Customs Tariff 8708 9100 where BCD is payable @15% and IGST @28%.

8. In order to determine the correct CTH of the impugned goods, I refer to the relevant headings which are reproduced below for ease of reference: -

8414 AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS

8414 59 -- Other:

8414 59 10 --- Air circulator

8414 59 20 --- Blowers, portable

8414 59 30 --- Industrial fans and blowers

8414 59 90 --- Other

8708 PARTS AND ACCESSORIES OF THE MOTORVEHICLES OF HEADINGS 8701 TO 8705

8708 91 00 -- Radiators and parts thereof

9. I find that the importer has imported the impugned goods declaring them as "MOTOR AND FAN- ENGINE COOLING" under CTH 8414 5990 and there is no dispute regarding the description of goods. The importer in their submission has stated that fan are not a part of radiator and therefore the demand of differential duty is not sustainable. I observe that the impugned goods were declared as "MOTOR AND FAN- ENGINE COOLING". From the description itself it is amply clear that the subject goods were for use in the Car engine for cooling purpose. I find from the open source on the World Wide Web that an engine fan cools the engine by pulling or pushing air through the radiator, which dissipates heat from the hot coolant. This prevents the engine from overheating, which can cause serious damage, and helps maintain the engine at its optimal operating temperature for consistent performance, efficiency, and longevity. The fan is a crucial part of the vehicle's cooling system, working to regulate the engine's temperature, especially when the vehicle is stationary or moving slowly. I also find from the open source that a car radiator's purpose is to act as a heat exchanger, cooling the engine's hot coolant fluid by transferring heat to the air. It achieves this by circulating hot coolant through a network of tubes and fins, where airflow over the fins dissipates the

heat, thus preventing the engine from overheating and suffering damage. This constant cycle of cooling the fluid before it returns to the engine is vital for maintaining a safe operating temperature. Thus, it can fairly be concluded that the purpose of fan in the car engine is to support or enhance the radiator functionality so as to maintain the engine temperature at safe level. Hence, I am of the considered view that the impugned goods are basically parts of radiators.

10. Further, I refer to the Chapter Note 1(g) of Chapter 84 wherein it is mentioned that Radiators for the articles of Section XVII are not covered under Chapter 84 of the Schedule-I (Import Tariff) Customs Tariff Act, 1975. I, also, refer to the General Rules of Interpretation (GRI) of the First Schedule to the Customs Tariff Act, 1975, wherein Rule 3(a) clearly states that:

3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

11. From the discussion above in Para 9 and 10 above, since I have hold that the impugned goods are basically parts of radiator, I am of the considered view that the CTH 8708 is more specific for the impugned goods having description as "Motor and Fan-Engine Cooling" as parts of radiator rather than CTH 8414. Hence, the impugned goods are rightly classifiable under CTH 87089100 with BCD @15% and IGST @28% and I hold the same.

12. Thus, from material facts of the case, it is evident that the said importer, purportedly mis-classified the impugned goods with the intent to pay lower duty and thereby caused lose to the govt. exchequer. The said act of the importer is nothing but wilful mis-statement with clear mens rea to pay lower duty, where the impugned goods is correctly classifiable under CTI 87089100 with BCD @15% @ IGST @28% at material time. By doing so, the importer evaded a total duty of **₹46,21,413/- (Rupees Forty-Six Lakhs Twenty-One Thousand Four Hundred Thirteen only)**. Thus, I hold that the demand of duty under Section 28(4) of the Customs Act, 1962 is sustainable and I hold the same.

13. Further, since the demand of duty is sustainable in the instant case, the interest being accessory to the principal, the same is liable to be paid in accordance with Section 28AA of the Customs Act, 1962.

14. As I have already hold that the demand of duty for extended period under Section 28(4) of Customs Act, 1962 is sustainable in the case, I observe that the importer is liable for penal action under Section 114A of the Customs Act, 1962 and I hold the same.

15. I find that, 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 calculation of duty.

15.1 Section 17(1) Assessment of duty, 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.

15.2 Further 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 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.

16. In view of the above, I observe that in the era of self-assessment, the onus of correct classification of goods and payment of duty thereon is on the importer. From the facts above, I find that, the Importer has mis-classified the impugned goods resulting in differential duty of **₹46,21,413/- (Rupees Forty-Six Lakhs Twenty-One Thousand Four Hundred Thirteen only)**. I observe that said act of mis-classification by the importer is a

clear suppression of facts and wilful mis-statement and therefore, I hold that recovery under Section 28(4) of the customs Act, 1962 is sustainable and I hold the same.

17. Further, since the demand of duty is sustainable in the instant case, the interest being accessory to the principal, the same is liable to be paid in accordance with Section 28AA of the Customs Act, 1962.

18. Now coming to the question as to whether the impugned goods are liable for confiscation. I find that Section 111(m) provides for confiscation even in cases where goods do not correspond to any other particulars in respect of which the entry is made under this act. I have to restrict myself only to examine the words. "in respect, any other particular with the entry made under this act" would also cover the case of mis-declaration by the Noticee. Hence, Section 111(m) can be invoked.

19. As the importer, intentionally by suppressing of facts and wilfully, had wrongly paid lower rate of BCD & IGST while filing Bills of Entry as mentioned in Annexure-A, evaded legitimate Customs Duty, resulting in short levy and short payment of duty, I find that the confiscation of the imported goods invoking Section 111(m) is justified & sustainable. However, I find the goods imported vide bills of entry as mentioned in Annexure-A, are not available for confiscation, but I rely upon the order of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.) wherein the Hon'ble Madras High Court held in para 23 of the judgment as below:

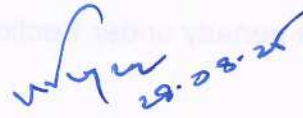
"23. The penalty directed against the importer under Section 112 and the fine payable under Section 125 operate in two different fields. The fine under Section 125 is in lieu of confiscation of the goods. The payment of fine followed up by payment of duty and other charges leviable, as per sub-section (2) of Section 125, fetches relief for the goods from getting confiscated. By subjecting the goods to payment of duty and other charges, the improper and irregular importation is sought to be regularized, whereas, by subjecting the goods to payment of fine under sub-section (1) of Section 125, the goods are saved from getting confiscated. Hence, the availability of the goods is not necessary for imposing the redemption fine. The opening words of Section 125, "Whenever confiscation of any goods is authorized by this Act...", brings out the point clearly. The power to impose redemption fine springs from the authorization of confiscation of goods provided for under Section 111 of the Act. When once power of authorization for confiscation of goods gets traced to the said Section 111 of the Act, we are of the opinion that the physical availability of goods is not so much relevant. The redemption fine is in fact to avoid such consequences flowing the payment of the redemption fine saves the goods from getting confiscated. Hence, their physical

mentioned in Annexure-A under the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;

(iii) I order to confiscate under Section 111(m) of the Customs Act, 1962 the imported goods having assessable value of **₹2,50,69,435.75/- (Rupees Two Crore Fifty Lakhs Sixty-Nine Thousand Four Hundred Thirty-Five and Seventy-Five paisa Nine Only)** covered under various Bills of Entry as detailed in Annexure-A, but since the same stand released, I impose redemption fine of Rs. 25,00,000/- (Rupees Twenty-five Lakh Only) under Section 125(1) of the Customs Act, 1962 upon M/s Jaguar Land Rover India Ltd. (IEC- 0313007748).

(iv) I impose penalty equal to differential duty of **₹46,21,413/- (Rupees Forty-Six Lakhs Twenty-One Thousand Four Hundred Thirteen only)** (equivalent to differential duty, as confirmed in para 22 (ii) above) plus interest leviable thereon, under Section 114A of Customs Act, 1962 on **M/s Jaguar Land Rover India Ltd. (IEC- 0313007748)**. However, such penalty would be reduced to 25% of the total penalty imposed under Section 114A of the Customs Act, 1962 if the amount of duty as confirmed above, the interest and the reduced penalty is paid within 30 (thirty) days of communication of this Order, in terms of the first proviso to Section 114A of the Customs Act, 1962.

23. This order is issued without prejudice to any other action which may be taken in respect of the goods in question and/or against the persons concerned or any other persons, if found involved under the provisions of the Customs Act, 1962 and/or other law for the time being in force in the Republic of India.



(माजिद खान / MAZID KHAN)

संयुक्त आयुक्त सीमा शुल्क/ JT. COMMISSIONER OF CUSTOMS
सीएसी, एनएस-5, जेएनसीएच/ CAC, NS-V, JNCH

Enclosure - Annexure-A

To,

M/s Jaguar Land Rover India LTD

104B, PIRAMAL TOWERS, PENINSULA CORPORATE PARK,
GANPATRAO KADAM MARG, LOWER PAREL WEST MUMBAI,
MUMBAI, MAHARASHTRA-400013

availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (i)."

20. I further find that the above view of Hon'ble Madras High Court in case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad), has been cited by Hon'ble Gujarat High Court in case of M/s Synergy Fertichem Pvt. Ltd reported in 2020 (33) G.S.T.L. 513 (Guj.) and the same have not been challenged by any of the parties in operation. Hence, I find that any goods improperly imported as provided in any sub-section of Section 111 of the Customs Act, 1962 are liable to confiscation and merely because the importer was not caught at the time of clearance of the imported goods, can't be given differential treatment. In view of the above, I find that the decision of the Hon'ble Madras High Court in the case of M/s Visteon Automotive Systems India Limited reported in 2018 (9) G.S.T.L. 142 (Mad.), which has been passed after observing the decision of Hon'ble Bombay High Court in case of M/s Finesse Creations Inc reported vide 2009 (248) ELT 122 (Bom)-upheld by Hon'ble Supreme Court in 2010(255) ELT A.120(SC), is squarely applicable in the present case. Accordingly, I find that the impugned goods are liable for confiscation under Section 111(m) of the Customs Act, 1962 and I hold the same.

21. Now coming to the issue of penalties, I find that the impugned notice proposes a penalty under Section 112(a) and 114A of the Customs Act, 1962 on the notice firm. In this regard, I find that the importer has wrongly evaded legitimate customs duty. I find that, in the self-assessment regime, it is the bounden duty of the Importer to correctly assess the duty on the imported goods. In the instant case wrongly availed the benefits of IGST notification by the importer of such repute having access to all legal aid, tantamount to suppression of material facts and willful mis-classification. The "mens rea" can be deciphered only from "actus-reus". Thus, providing the suppression of fact and claiming undue benefit by the said Importer taking a chance to clear the goods by misclassifying it, amply points towards their "mens rea" to evade the payment of duty. Thus, I find the Importer is liable for a penalty under Section 114A of the Customs Act, 1962..

22. In view of the above facts, I pass the following order:

ORDER

(i) I order to reject the declared CTH of 8415 for the impugned goods and order to re-assess the same under CTH 8708 having BCD @15% and IGST @28%.

(ii) I order to recover differential duty amounting to **₹46,21,413/- (Rupees Forty-Six Lakhs Twenty-One Thousand Four Hundred Thirteen only)** for Bills of Entry as

Copy to:

1. The DC, Review Cell-Import, JNCH.
2. The DC, Audit-B-2, JNCH.
3. The DC, CRRC, JNCH.
4. The DC, Gr.-5, JNCH.
5. The DC, EDI for uploading on website
6. CHS-Section, JNCH- for Notice Board.
7. CAC Office Copy.

ANNEXURE-A

IEC Code	IEC Name	BE Number	BE Date	Invoice Number	Item Number	RITC Code	Full Item Description	Assessable Value Amount	QUANTITY	Unit Price	UQC	Total Duty Amount	ORIG Counter Code	IGST Notification	IGST Rate	IGST Amount	BCD Amount	BCD Rate	Customs Site	IGST Notification Serial Number	Differential duty to be paid
313007748	JAGUAR LAND ROVER INC	4839561	10-09-2019	4	149	84145990	MOTOR AND FAN - ENGINE COOL	55966.7	2	312.14	PCS	15522.4	IT	001/2017	18	10905.1	4197.5	7.5	INNSA1	III3178	11968
313007748	JAGUAR LAND ROVER INC	4839561	10-09-2019	2	5	84145990	MOTOR AND FAN - ENGINE COOL	69957.48	2	390.17	PCS	19402.7	IT	001/2017	18	13631.2	5246.8	7.5	INNSA1	III3178	14960
313007748	JAGUAR LAND ROVER INC	4839561	10-09-2019	2	8	84145990	MOTOR AND FAN - ENGINE COOL	25092.14	1	279.89	PCS	6959.3	IT	001/2017	18	4889.2	1881.9	7.5	INNSA1	III3178	5366
313007748	JAGUAR LAND ROVER INC	4839561	10-09-2019	3	329	84145990	MOTOR AND FAN - ENGINE COOL	69957.48	2	390.17	PCS	19402.7	IT	001/2017	18	13631.2	5246.8	7.5	INNSA1	III3178	14960
313007748	JAGUAR LAND ROVER INC	4839561	10-09-2019	4	153	84145990	MOTOR AND FAN - ENGINE COOL	55966.7	2	312.14	PCS	15522.4	IT	001/2017	18	10905.1	4197.5	7.5	INNSA1	III3178	11968
313007748	JAGUAR LAND ROVER INC	4839561	10-09-2019	3	334	84145990	MOTOR AND FAN - ENGINE COOL	69957.48	2	390.17	PCS	19402.7	IT	001/2017	18	13631.2	5246.8	7.5	INNSA1	III3178	14960
313007748	JAGUAR LAND ROVER INC	4962856	19-09-2019	1	8	84145990	MOTOR AND FAN - ENGINE COOL	25092.14	1	279.89	PCS	6959.3	GB	001/2017	18	4889.2	1881.9	7.5	INBOM4	III3178	5366
313007748	JAGUAR LAND ROVER INC	5085008	27-09-2019	2	41	84145990	MOTOR AND FAN - ENGINE COOL	35329.89	1	390.17	PCS	9798.7	IT	001/2017	18	6884	2649.7	7.5	INNSA1	III3178	7555
313007748	JAGUAR LAND ROVER INC	5129609	01-10-2019	2	25	84145990	MOTOR AND FAN - ENGINE COOL	105989.68	3	390.17	PCS	29396.2	IT	001/2017	18	20652.1	7949.2	7.5	INNSA1	III3178	22666
313007748	JAGUAR LAND ROVER INC	5129609	01-10-2019	2	94	84145990	MOTOR AND FAN - ENGINE COOL	70659.79	2	390.17	PCS	19597.5	IT	001/2017	18	13768.1	5299.5	7.5	INNSA1	III3178	15111
313007748	JAGUAR LAND ROVER INC	5213998	09-10-2019	3	259	84145990	MOTOR AND FAN - ENGINE COOL	55748.2	2	312.14	PCS	15461.7	IT	001/2017	18	10862.5	4181.1	7.5	INNSA1	III3178	11922
313007748	JAGUAR LAND ROVER INC	5443707	25-10-2019	3	16	84145990	MOTOR AND FAN - ENGINE COOL	72766.71	2	390.17	PCS	20181.9	IT	001/2017	18	14178.6	5457.5	7.5	INNSA1	III3178	15561
313007748	JAGUAR LAND ROVER INC	5443707	25-10-2019	2	70	84145990	MOTOR AND FAN - ENGINE COOL	72766.71	2	390.17	PCS	20181.9	IT	001/2017	18	14178.6	5457.5	7.5	INNSA1	III3178	15561
313007748	JAGUAR LAND ROVER INC	5625647	11-11-2019	2	14	84145990	MOTOR AND FAN - ENGINE COOL	290286.71	8	390.17	PCS	80510.9	IT	001/2017	18	56562.3	21771.5	7.5	INNSA1	III3178	62078
313007748	JAGUAR LAND ROVER INC	6014654	10-12-2019	1	356	84145990	MOTOR AND FAN - ENGINE COOL	111783.71	3	390.17	PCS	31003.9	IT	001/2017	18	21781.1	8383.8	7.5	INNSA1	III3178	23905
313007748	JAGUAR LAND ROVER INC	6014654	10-12-2019	3	4	84145990	MOTOR AND FAN - ENGINE COOL	59618.74	2	312.14	PCS	16535.2	IT	001/2017	18	11616.7	4471.4	7.5	INNSA1	III3178	12749
313007748	JAGUAR LAND ROVER INC	6014654	10-12-2019	3	212	84145990	MOTOR AND FAN - ENGINE COOL	74522.47	2	390.17	PCS	20668.8	IT	001/2017	18	14520.7	5589.2	7.5	INNSA1	III3178	15937
313007748	JAGUAR LAND ROVER INC	6014654	10-12-2019	3	32	84145990	MOTOR AND FAN - ENGINE COOL	74522.47	2	390.17	PCS	20668.8	IT	001/2017	18	14520.7	5589.2	7.5	INNSA1	III3178	15937
313007748	JAGUAR LAND ROVER INC	6014654	10-12-2019	1	308	84145990	MOTOR AND FAN - ENGINE COOL	59618.74	2	312.14	PCS	16535.2	IT	001/2017	18	11616.7	4471.4	7.5	INNSA1	III3178	12749
313007748	JAGUAR LAND ROVER INC	6014654	10-12-2019	1	278	84145990	MOTOR AND FAN - ENGINE COOL	59618.74	2	312.14	PCS	16535.2	IT	001/2017	18	11616.7	4471.4	7.5	INNSA1	III3178	12749
313007748	JAGUAR LAND ROVER INC	6088625	16-12-2019	1	20	84145990	MOTOR AND FAN - ENGINE COOL	74522.47	2	390.17	PCS	20668.8	IT	001/2017	18	14520.7	5589.2	7.5	INNSA1	III3178	15937
313007748	JAGUAR LAND ROVER INC	6202029	24-12-2019	4	147	84145990	MOTOR AND FAN - ENGINE COOL	110788.77	3	390.17	PCS	30727.3	IT	001/2017	18	21587.2	8309.2	7.5	INNSA1	III3178	23692
313007748	JAGUAR LAND ROVER INC	6202029	24-12-2019	4	110	84145990	MOTOR AND FAN - ENGINE COOL	26491.59	1	279.89	PCS	7347.5	IT	001/2017	18	5161.9	1986.9	7.5	INNSA1	III3178	5665
313007748	JAGUAR LAND ROVER INC	6202029	24-12-2019	4	21	84145990	MOTOR AND FAN - ENGINE COOL	29544.05	1	312.14	PCS	8194.1	IT	001/2017	18	5756.7	2215.8	7.5	INNSA1	III3178	6318
313007748	JAGUAR LAND ROVER INC	6202029	24-12-2019	4	20	84145990	MOTOR AND FAN - ENGINE COOL	29544.05	1	312.14	PCS	8194.1	IT	001/2017	18	5756.7	2215.8	7.5	INNSA1	III3178	6318
313007748	JAGUAR LAND ROVER INC	6202029	24-12-2019	4	105	84145990	MOTOR AND FAN - ENGINE COOL	40068.18	1	423.33	PCS	11112.9	IT	001/2017	18	7807.3	3005.1	7.5	INNSA1	III3178	8569
313007748	JAGUAR LAND ROVER INC	6466553	14-01-2020	3	41	84145990	MOTOR AND FAN - ENGINE COOL	112193.38	3	390.17	PCS	31116.9	IT	001/2017	18	21860.9	8414.5	7.5	INNSA1	III3178	20352
313007748	JAGUAR LAND ROVER INC	6484125	15-01-2020	3	276	84145990	MOTOR AND FAN - ENGINE COOL	112193.38	3	390.17	PCS	31116.9	IT	001/2017	18	21860.9	8414.5	7.5	INNSA1	III3178	20352
313007748	JAGUAR LAND ROVER INC	6602823	23-01-2020	3	386	84145990	MOTOR AND FAN - ENGINE COOL	110086.47	3	390.17	PCS	30532.5	IT	001/2017	18	21450.4	8256.5	7.5	INNSA1	III3178	19970
313007748	JAGUAR LAND ROVER INC	6602823	23-01-2020	1	256	84145990	MOTOR AND FAN - ENGINE COOL	110086.47	3	390.17	PCS	30532.5	IT	001/2017	18	21450.4	8256.5	7.5	INNSA1	III3178	19970
313007748	JAGUAR LAND ROVER INC	6602823	23-01-2020	1	24	84145990	MOTOR AND FAN - ENGINE COOL	52647.31	2	279.89	PCS	14601.7	IT	001/2017	18	10258.3	3948.5	7.5	INNSA1	III3178	9550
313007748	JAGUAR LAND ROVER INC	6602823	23-01-2020	1	266	84145990	MOTOR AND FAN - ENGINE COOL	58713.53	2	312.14	PCS	16284.2	IT	001/2017	18	11440.3	4403.5	7.5	INNSA1	III3178	10651
313007748	JAGUAR LAND ROVER INC	6663865	28-01-2020	2	23	84145990	MOTOR AND FAN - ENGINE COOL	58713.53	2	312.14	PCS	18189.5	IT	001/2017	18	11731	5871.4	10	INNSA1	III3178	10651
313007748	JAGUAR LAND ROVER INC	6663865	28-01-2020	1	44	84145990	MOTOR AND FAN - ENGINE COOL	73730.98	2	390.17	PCS	22736.5	IT	001/2017	18	14663.5	7339.1	10	INNSA1	III3178	13313
313007748	JAGUAR LAND ROVER INC	6716986	01-02-2020	1	50	84145990	MOTOR AND FAN - ENGINE COOL	30277.52	1	321.93	PCS	9380.1	IT	001/2017	18	6049.5	3027.8	10	INBOM4	III3178	5492
313007748	JAGUAR LAND ROVER INC	6837889	11-02-2020	4	80	84145990	MOTOR AND FAN - ENGINE COOL	147016.06	4	390.17	PCS	45545.6	IT	001/2017	18	29373.8	14701.6	10	INNSA1	III3178	26669
313007748	JAGUAR LAND ROVER INC	6837889	11-02-2020	4	33	84145990	MOTOR AND FAN - ENGINE COOL	58807.18	2	312.14	PCS	18218.5	IT	001/2017	18	11749.7	5880.7	10	INNSA1	III3178	10668
313007748	JAGUAR LAND ROVER INC	6837889	11-02-2020	4	7	84145990	MOTOR AND FAN - ENGINE COOL	117614.35	4	312.14	PCS	36436.9	IT	001/2017	18	23499.4	11761.4	10	INNSA1	III3178	21335
313007748	JAGUAR LAND ROVER INC	6837889	11-02-2020	4	68	84145990	MOTOR AND FAN - ENGINE COOL	110262.04	3	390.17	PCS	34159.2	IT	001/2017	18	22030.4	11026.2	10	INNSA1	III3178	20002

313007748	JAGUAR LAND ROVER INC	6837889	11-02-2020	4	63	84145990	MOTOR AND FAN - ENGINE COOL	110262.04	3	390.17	PCS	34159.2	IT	001/2017	18	22030.4	11026.2	10	INNSA1	III3178	20002
313007748	JAGUAR LAND ROVER INC	6880349	14-02-2020	1	323	84145990	MOTOR AND FAN - ENGINE COOL	30032.84	1	318.82	PCS	9304.2	IT	001/2017	18	6000.6	3003.3	10	INNSA1	III3178	5448
313007748	JAGUAR LAND ROVER INC	6880349	14-02-2020	1	358	84145990	MOTOR AND FAN - ENGINE COOL	73508.03	2	390.17	PCS	22772.8	IT	001/2017	18	14686.9	7350.8	10	INNSA1	III3178	13334
313007748	JAGUAR LAND ROVER INC	7117932	05-03-2020	2	291	84145990	MOTOR AND FAN - ENGINE COOL	73586.06	2	390.17	PCS	22797	IT	001/2017	18	14702.5	7358.6	10	INNSA1	III3178	13349
313007748	JAGUAR LAND ROVER INC	7170172	09-03-2020	2	25	84145990	MOTOR AND FAN - ENGINE COOL	112486.01	3	390.17	PCS	34848.2	IT	001/2017	18	2474.7	11248.6	10	INNSA1	III3178	20405
313007748	JAGUAR LAND ROVER INC	7170172	09-03-2020	2	21	84145990	MOTOR AND FAN - ENGINE COOL	81364.03	2	423.33	PCS	25206.5	IT	001/2017	18	16256.5	8136.4	10	INNSA1	III3178	14759
313007748	JAGUAR LAND ROVER INC	7111690	20-05-2020	2	79	84145990	MOTOR AND FAN - ENGINE COOL	112310.43	3	390.17	PCS	34793.7	IT	001/2017	18	22439.6	11231	10	INNSA1	III3178	20373
313007748	JAGUAR LAND ROVER INC	7111690	20-05-2020	2	31	84145990	MOTOR AND FAN - ENGINE COOL	59899.67	2	312.14	PCS	18557	IT	001/2017	18	11968	5990	10	INNSA1	III3178	10866
313007748	JAGUAR LAND ROVER INC	7118356	21-05-2020	4	498	84145990	MOTOR AND FAN - ENGINE COOL	61778.37	2	321.93	PCS	19138.9	IT	001/2017	18	12343.3	6177.8	10	INNSA1	III3178	13211
313007748	JAGUAR LAND ROVER INC	7118356	21-05-2020	1	271	84145990	MOTOR AND FAN - ENGINE COOL	59899.67	2	312.14	PCS	18557	IT	001/2017	18	11968	5990	10	INNSA1	III3178	10866
313007748	JAGUAR LAND ROVER INC	71718356	21-05-2020	1	291	84145990	MOTOR AND FAN - ENGINE COOL	30590.78	1	318.82	PCS	9477	IT	001/2017	18	6112	3059.1	10	INNSA1	III3178	6542
313007748	JAGUAR LAND ROVER INC	7743635	25-05-2020	3	16	84145990	MOTOR AND FAN - ENGINE COOL	88070.3	3	312.14	PCS	27284.2	IT	001/2017	18	17596.5	8807	10	INNSA1	III3178	15976
313007748	JAGUAR LAND ROVER INC	7743635	25-05-2020	2	139	84145990	MOTOR AND FAN - ENGINE COOL	73390.98	2	390.17	PCS	22736.5	IT	001/2017	18	14663.5	7339.1	10	INNSA1	III3178	13313
313007748	JAGUAR LAND ROVER INC	7753621	26-05-2020	2	189	84145990	MOTOR AND FAN - ENGINE COOL	73390.98	2	390.17	PCS	22736.5	IT	001/2017	18	14663.5	7339.1	10	INNSA1	III3178	13313
313007748	JAGUAR LAND ROVER INC	7753621	26-05-2020	2	232	84145990	MOTOR AND FAN - ENGINE COOL	58713.53	2	312.14	PCS	18189.5	IT	001/2017	18	11731	5871.4	10	INNSA1	III3178	10651
313007748	JAGUAR LAND ROVER INC	8349801	01-08-2020	1	10	84145990	MOTOR AND FAN - ENGINE COOL	29403.72	1	305.97	PCS	9109.3	IT	001/2017	18	5874.9	2940.4	10	INBOM4	III3178	5334
313007748	JAGUAR LAND ROVER INC	8641999	29-08-2020	1	185	84145990	MOTOR AND FAN - ENGINE COOL	84666	2	423.33	PCS	26229.6	IT	001/2017	18	16916.3	8466.6	10	INNSA1	III3178	18106
313007748	JAGUAR LAND ROVER INC	8970180	28-09-2020	1	134	84145990	MOTOR AND FAN - ENGINE COOL	54242.68	2	279.80	PCS	16804.4	IT	001/2017	18	10837.7	5424.3	10	INNSA1	III3178	9840
313007748	JAGUAR LAND ROVER INC	9066786	05-10-2020	2	27	84145990	MOTOR AND FAN - ENGINE COOL	30261.97	1	312.14	PCS	9375.1	IT	001/2017	18	6046.3	3026.2	10	INNSA1	III3178	5490
313007748	JAGUAR LAND ROVER INC	9345569	27-10-2020	1	82	84145990	MOTOR AND FAN - ENGINE COOL	60648.8	2	312.14	PCS	18789	IT	001/2017	18	12117.6	6064.9	10	INNSA1	III3178	11002
313007748	JAGUAR LAND ROVER INC	9346284	27-10-2020	2	149	84145990	MOTOR AND FAN - ENGINE COOL	54382.63	2	279.89	PCS	16847.8	IT	001/2017	18	10865	5438.3	10	INNSA1	III3178	9865
313007748	JAGUAR LAND ROVER INC	9689030	24-11-2020	1	35	84145990	MOTOR AND FAN - ENGINE COOL	56005.99	2	279.89	PCS	17350.7	IT	001/2017	18	11190	5600.6	10	INNSA1	III3178	10159
313007748	JAGUAR LAND ROVER INC	9732612	27-11-2020	9	178	84145990	MOTOR AND FAN - ENGINE COOL	31229.61	1	312.14	PCS	9675	IT	001/2017	18	6239.7	3123	10	INNSA1	III3178	5665
313007748	JAGUAR LAND ROVER INC	9829693	04-12-2020	10	15	84145990	MOTOR AND FAN - ENGINE COOL	30918.12	1	307.49	PCS	9578.4	IT	001/2017	18	6177.4	3091.8	10	INBOM4	III3178	5609
313007748	JAGUAR LAND ROVER INC	2030948	19-12-2020	2	195	84145990	MOTOR AND FAN - ENGINE COOL	94812.52	3	312.14	PCS	29372.9	IT	001/2017	18	18943.5	9481.3	10	INNSA1	III3178	17199
313007748	JAGUAR LAND ROVER INC	2030948	19-12-2020	1	224	84145990	MOTOR AND FAN - ENGINE COOL	79009.42	2	390.17	PCS	24477.1	IT	001/2017	18	15786.1	7900.9	10	INNSA1	III3178	14332
313007748	JAGUAR LAND ROVER INC	2122031	26-12-2020	6	44	84145990	MOTOR AND FAN - ENGINE COOL	31289.29	1	309.03	PCS	9693.4	IT	001/2017	18	6251.6	3128.9	10	INBOM4	III3178	5676
313007748	JAGUAR LAND ROVER INC	2122031	26-12-2020	6	50	84145990	MOTOR AND FAN - ENGINE COOL	29043.56	1	286.85	PCS	8997.7	IT	001/2017	18	5802.9	2904.4	10	INBOM4	III3178	5269
313007748	JAGUAR LAND ROVER INC	2339497	13-01-2021	1	257	84145990	MOTOR AND FAN - ENGINE COOL	31588.57	1	312.14	PCS	9786.2	IT	001/2017	18	6311.4	3158.9	10	INNSA1	III3178	5730
313007748	JAGUAR LAND ROVER INC	2339497	13-01-2021	1	244	84145990	MOTOR AND FAN - ENGINE COOL	31588.57	1	312.14	PCS	9786.2	IT	001/2017	18	6311.4	3158.9	10	INNSA1	III3178	5730
313007748	JAGUAR LAND ROVER INC	2339698	13-01-2021	1	220	84145990	MOTOR AND FAN - ENGINE COOL	25304.05	1	250.04	PCS	7839.2	IT	001/2017	18	5055.8	2530.4	10	INNSA1	III3178	4590
313007748	JAGUAR LAND ROVER INC	2339497	13-01-2021	1	249	84145990	MOTOR AND FAN - ENGINE COOL	31588.57	1	312.14	PCS	9786.2	IT	001/2017	18	6311.4	3158.9	10	INNSA1	III3178	5730
313007748	JAGUAR LAND ROVER INC	2339497	13-01-2021	1	246	84145990	MOTOR AND FAN - ENGINE COOL	31588.57	1	312.14	PCS	9786.2	IT	001/2017	18	6311.4	3158.9	10	INNSA1	III3178	5730
313007748	JAGUAR LAND ROVER INC	2339497	13-01-2021	1	292	84145990	MOTOR AND FAN - ENGINE COOL	78970.41	2	390.17	PCS	24465	IT	001/2017	18	15778.3	7897	10	INNSA1	III3178	16888
313007748	JAGUAR LAND ROVER INC	2339003	13-01-2021	1	147	84145990	MOTOR AND FAN - ENGINE COOL	56649.74	2	279.89	PCS	17550.1	IT	001/2017	18	11318.6	5665	10	INNSA1	III3178	10276
313007748	JAGUAR LAND ROVER INC	2339003	13-01-2021	1	132	84145990	MOTOR AND FAN - ENGINE COOL	78970.41	2	390.17	PCS	24465	IT	001/2017	18	15778.3	7897	10	INNSA1	III3178	14325
313007748	JAGUAR LAND ROVER INC	2367482	15-01-2021	1	626	84145990	MOTOR AND FAN - ENGINE COOL	126354.27	4	312.14	PCS	39144.5	IT	001/2017	18	25245.6	12635.4	10	INNSA1	III3178	22921
313007748	JAGUAR LAND ROVER INC	2367482	15-01-2021	1	604	84145990	MOTOR AND FAN - ENGINE COOL	118455.61	3	390.17	PCS	36697.6	IT	001/2017	18	23667.4	11845.6	10	INNSA1	III3178	25332
313007748	JAGUAR LAND ROVER INC	2452252	21-01-2021	1	31	84145990	MOTOR AND FAN - ENGINE COOL	56649.74	2	279.89	PCS	17550.1	IT	001/2017	18	11318.6	5665	10	INNSA1	III3178	10276
313007748	JAGUAR LAND ROVER INC	2750975	13-02-2021	2	57	84145990	MOTOR AND FAN - ENGINE COOL	28479.93	1	281.84	PCS	8823.1	IT	001/2017	18	5690.3	2848	10	INNSA1	III3178	5166
313007748	JAGUAR LAND ROVER INC	2758572	13-02-2021	2	157	84145990	MOTOR AND FAN - ENGINE COOL	118280.04	3	390.17	PCS	36643.2	IT	001/2017	18	23632.4	11828	10	INNSA1	III3178	21456
313007748	JAGUAR LAND ROVER INC	2750975	13-02-2021	2	61	84145990	MOTOR AND FAN - ENGINE COOL	28479.93	1	281.84	PCS	8823.1	IT	001/2017	18	5690.3	2848	10	INNSA1	III3178	5166
313007748	JAGUAR LAND ROVER INC	2847445	20-02-2021	3	4	84145990	MOTOR AND FAN - ENGINE COOL	28930.88	1	281.84	PCS	8962.8	IT	001/2017	18	5780.4	2893.1	10	INNSA1	III3178	5248
313007748	JAGUAR LAND ROVER INC	2847445	20-02-2021	3	2	84145990	MOTOR AND FAN - ENGINE COOL	28930.88	1	281.84	PCS	8962.8	IT	001/2017	18	5780.4	2893.1	10	INNSA1	III3178	5248
313007748	JAGUAR LAND ROVER INC	2917195	26-02-2021	1	584	84145990	MOTOR AND FAN - ENGINE COOL	31944.68	1	311.2	PCS	9896.5	IT	001/2017	18	6382.6	3194.5	10	INNSA1	III3178	5795

313007748	JAGUAR LAND ROVER INC	3411216	02-04-2021	3	109	84145990	MOTOR AND FAN - ENGINE COOL	28944.97	1	281.84	PCS	8967.1	IT	001/2017	18	5783.2	2894.5	10	INNSA1	III3178	5251
313007748	JAGUAR LAND ROVER INC	3411216	02-04-2021	2	75	84145990	MOTOR AND FAN - ENGINE COOL	34985.78	1	340.66	PCS	10838.7	IT	001/2017	18	6990.2	3498.6	10	INNSA1	III3178	6346
313007748	JAGUAR LAND ROVER INC	3411216	02-04-2021	3	102	84145990	MOTOR AND FAN - ENGINE COOL	28944.97	1	281.84	PCS	8967.1	IT	001/2017	18	5783.2	2894.5	10	INNSA1	III3178	5251
313007748	JAGUAR LAND ROVER INC	3424227	03-04-2021	1	198	84145990	MOTOR AND FAN - ENGINE COOL	34985.78	1	340.66	PCS	10838.7	IT	001/2017	18	6990.2	3498.6	10	INNSA1	III3178	6346
313007748	JAGUAR LAND ROVER INC	4220280	07-06-2021	1	73	84145990	MOTOR AND FAN - ENGINE COOL	68412.18	2	324.69	PCS	21194.1	IT	001/2017	18	13668.8	6841.2	10	INNSA1	III3178	12410
313007748	JAGUAR LAND ROVER INC	4316363	14-06-2021	2	49	84145990	MOTOR AND FAN - ENGINE COOL	102618.27	3	324.69	PCS	31791.1	IT	001/2017	18	20503.1	10261.8	10	INNSA1	III3178	18615
313007748	JAGUAR LAND ROVER INC	4316363	14-06-2021	2	12	84145990	MOTOR AND FAN - ENGINE COOL	74145.33	2	351.9	PCS	22970.2	IT	001/2017	18	14814.2	7414.5	10	INNSA1	III3178	15856
313007748	JAGUAR LAND ROVER INC	4365732	18-06-2021	3	86	84145990	MOTOR AND FAN - ENGINE COOL	136239.92	4	324.69	PCS	42207.1	IT	001/2017	18	27220.7	13624	10	INNSA1	III3178	24714
313007748	JAGUAR LAND ROVER INC	4672287	14-07-2021	2	24	84145990	MOTOR AND FAN - ENGINE COOL	67804.83	2	323.96	PCS	21005.9	IT	001/2017	18	13547.4	6780.5	10	INNSA1	III3178	12300
313007748	JAGUAR LAND ROVER INC	4708103	16-07-2021	4	19	84145990	MOTOR AND FAN - ENGINE COOL	29440.19	1	280.65	PCS	9120.6	IT	001/2017	18	5882.2	2944	10	INBOM4	III3178	5340
313007748	JAGUAR LAND ROVER INC	4817220	26-07-2021	1	21	84145990	MOTOR AND FAN - ENGINE COOL	29440.19	1	280.65	PCS	9120.6	IT	001/2017	18	5882.2	2944	10	INBOM4	III3178	5340
313007748	JAGUAR LAND ROVER INC	4841692	28-07-2021	1	41	84145990	MOTOR AND FAN - ENGINE COOL	29440.19	1	280.65	PCS	9120.6	IT	001/2017	18	5882.2	2944	10	INBOM4	III3178	5340
313007748	JAGUAR LAND ROVER INC	4933097	04-08-2021	1	24	84145990	MOTOR AND FAN - ENGINE COOL	82432.52	2	392.91	PCS	25537.6	IT	001/2017	18	16470	8243.3	10	INNSA1	III3178	14953
313007748	JAGUAR LAND ROVER INC	5092629	18-08-2021	1	7	84145990	MOTOR AND FAN - ENGINE COOL	127730.44	3	405.88	PCS	14923.1	DE	001/2017	18	25520.5	12773	10	INNSA1	III3178	23170
313007748	JAGUAR LAND ROVER INC	5092629	18-08-2021	1	37	84145990	MOTOR AND FAN - BLOWER LR01	48170.08	4	114.8	PCS	6279.9	DE	001/2017	18	9624.4	4817	10	INNSA1	III3178	8738
313007748	JAGUAR LAND ROVER INC	5174839	24-08-2021	2	125	84145990	MOTOR AND FAN - BLOWER LR01	20270.67	2	97.69	PCS	6279.9	DE	001/2017	18	4050.1	2027.1	10	INNSA1	III3178	3677
313007748	JAGUAR LAND ROVER INC	5173924	24-08-2021	1	56	84145990	MOTOR AND FAN - ENGINE COOL	60880.5	2	293.4	PCS	18860.8	IT	001/2017	18	12163.9	6088.1	10	INNSA1	III3178	11044
313007748	JAGUAR LAND ROVER INC	5169506	24-08-2021	1	6	84145990	MOTOR AND FAN - BLOWER LR11	11910.5	1	114.8	PCS	3689.9	DE	001/2017	18	2379.7	1191.1	10	INBOM4	III3178	2161
313007748	JAGUAR LAND ROVER INC	5285345	02-09-2021	1	44	84145990	MOTOR AND FAN - ENGINE COOL	29117.44	1	280.65	PCS	9020.6	IT	001/2017	18	5817.7	2911.7	10	INBOM4	III3178	5282
313007748	JAGUAR LAND ROVER INC	5349245	07-09-2021	1	50	84145990	MOTOR AND FAN - ENGINE COOL	32843.78	1	320.74	PCS	10175	IT	001/2017	18	6562.2	3284.4	10	INNSA1	III3178	5958
313007748	JAGUAR LAND ROVER INC	5349245	07-09-2021	1	137	84145990	MOTOR AND FAN - BLOWER LR01	20006.91	2	97.69	PCS	6198.2	DE	001/2017	18	3997.4	2000.7	10	INNSA1	III3178	3629
313007748	JAGUAR LAND ROVER INC	5349245	07-09-2021	2	86	84145990	MOTOR AND FAN - ENGINE COOL	76906.5	2	375.52	PCS	23825.6	IT	001/2017	18	13565.9	7690.6	10	INNSA1	III3178	13951
313007748	JAGUAR LAND ROVER INC	5349245	07-09-2021	1	32	84145990	MOTOR AND FAN - BLOWER LR11	35266.56	3	114.8	PCS	3642	DE	001/2017	18	7046.3	3526.7	10	INNSA1	III3178	6397
313007748	JAGUAR LAND ROVER INC	5434653	14-09-2021	1	52	84145990	MOTOR AND FAN - BLOWER LR11	11755.52	1	114.8	PCS	3642	DE	001/2017	18	2348.8	1175.6	10	INBOM4	III3178	2132
313007748	JAGUAR LAND ROVER INC	5470522	17-09-2021	1	45	84145990	MOTOR AND FAN - BLOWER LR11	11881.8	1	114.8	PCS	3681	DE	001/2017	18	2374	1188.2	10	INBOM4	III3178	2155
313007748	JAGUAR LAND ROVER INC	5470522	17-09-2021	1	48	84145990	MOTOR AND FAN - ENGINE COOL	52306.83	1	505.38	PCS	16204.7	IT	001/2017	18	10450.9	5230.7	10	INBOM4	III3178	9488
313007748	JAGUAR LAND ROVER INC	5597975	27-09-2021	3	271	84145990	MOTOR AND FAN - BLOWER LR11	47527.2	4	114.8	PCS	14723.9	DE	001/2017	18	9495.9	4752.7	10	INNSA1	III3178	8621
313007748	JAGUAR LAND ROVER INC	5597975	27-09-2021	1	95	84145990	MOTOR AND FAN - BLOWER LR01	20221.83	2	97.69	PCS	6264.7	DE	001/2017	18	4040.3	2022.2	10	INNSA1	III3178	3668
313007748	JAGUAR LAND ROVER INC	5597975	27-09-2021	3	286	84145990	MOTOR AND FAN - ENGINE COOL	67210.83	2	324.69	PCS	20821.9	IT	001/2017	18	13428.7	6721.1	10	INNSA1	III3178	12192
313007748	JAGUAR LAND ROVER INC	5615179	28-09-2021	1	201	84145990	MOTOR AND FAN - ENGINE COOL	30366.9	1	293.4	PCS	9407.7	IT	001/2017	18	6067.3	3036.7	10	INNSA1	III3178	5509
313007748	JAGUAR LAND ROVER INC	5629753	29-09-2021	1	38	84145990	MOTOR AND FAN - ENGINE COOL	29047.28	1	280.65	PCS	8998.9	IT	001/2017	18	5803.7	2904.7	10	INBOM4	III3178	5269
313007748	JAGUAR LAND ROVER INC	5803645	12-10-2021	2	162	84145990	MOTOR AND FAN - ENGINE COOL	29019.21	1	280.65	PCS	8990.1	IT	001/2017	18	5798	2901.9	10	INNSA1	III3178	5264
313007748	JAGUAR LAND ROVER INC	5803645	12-10-2021	1	124	84145990	MOTOR AND FAN - ENGINE COOL	60675.12	2	293.4	PCS	18797.2	IT	001/2017	18	12122.9	6067.5	10	INNSA1	III3178	11006
313007748	JAGUAR LAND ROVER INC	5803645	12-10-2021	2	27	84145990	MOTOR AND FAN - BLOWER LR11	35610.96	3	114.8	PCS	13001.7	IT	001/2017	18	7115.1	3561.1	10	INNSA1	III3178	7613
313007748	JAGUAR LAND ROVER INC	5803645	12-10-2021	2	27	84145990	MOTOR AND FAN - ENGINE COOL	41967.99	1	405.88	PCS	13001.7	IT	001/2017	18	8385.2	4196.8	10	INBOM4	III3178	7613
313007748	JAGUAR LAND ROVER INC	5822363	13-10-2021	1	27	84145990	MOTOR AND FAN - ENGINE COOL	41967.99	1	405.88	PCS	13001.7	IT	001/2017	18	8385.2	4196.8	10	INBOM4	III3178	7613
313007748	JAGUAR LAND ROVER INC	5881947	18-10-2021	1	5	84145990	MOTOR AND FAN - ENGINE COOL	23740.64	2	114.8	PCS	7354.9	DE	001/2017	18	4743.4	2374.1	10	INNSA1	III3178	4307
313007748	JAGUAR LAND ROVER INC	5893193	19-10-2021	2	281	84145990	MOTOR AND FAN - BLOWER LR11	67145.89	2	324.69	PCS	20801.9	IT	001/2017	18	13415.8	6714.6	10	INNSA1	III3178	12180
313007748	JAGUAR LAND ROVER INC	5893193	19-10-2021	1	102	84145990	MOTOR AND FAN - ENGINE COOL	42759.46	1	405.88	PCS	13246.8	IT	001/2017	18	8543.3	4275.9	10	INBOM4	III3178	7757
313007748	JAGUAR LAND ROVER INC	5940744	22-10-2021	1	39	84145990	MOTOR AND FAN - ENGINE COOL	85518.92	2	405.88	PCS	26493.8	IT	001/2017	18	17086.7	8551.9	10	INNSA1	III3178	5363
313007748	JAGUAR LAND ROVER INC	5967293	23-10-2021	1	48	84145990	MOTOR AND FAN - ENGINE COOL	29566.48	1	280.65	PCS	9159.7	IT	001/2017	18	5907.4	2956.6	10	INBOM4	III3178	7757
313007748	JAGUAR LAND ROVER INC	5967293	23-10-2021	1	47	84145990	MOTOR AND FAN - ENGINE COOL	42759.46	1	405.88	PCS	13246.8	IT	001/2017	18	8543.3	4275.9	10	INNSA1	III3178	5363
313007748	JAGUAR LAND ROVER INC	6009162	27-10-2021	1	46	84145990	MOTOR AND FAN - ENGINE COOL	24188.36	2	114.8	PCS	7492.5	DE	001/2017	18	4832.8	2418.8	10	INNSA1	III3178	4386
313007748	JAGUAR LAND ROVER INC	6051127	29-10-2021	1	35	84145990	MOTOR AND FAN - BLOWER LR11	20583.28	2	97.69	PCS	6376.6	DE	001/2017	18	4112.5	2058.3	10	INNSA1	III3178	3734
313007748	JAGUAR LAND ROVER INC	6051127	29-10-2021	1	77	84145990	MOTOR AND FAN - BLOWER LR01	145130.16	12	114.8	PCS	44961.3	DE	001/2017	18	28997	14513	10	INNSA1	III3178	26327

313007748	JAGUAR LAND ROVER INC	6198347	10-11-2021	3	160	84145990	MOTOR AND FAN - ENGINE COOL	42049.17	1	405.88	PCS	13026.8	IT	001/2017	18	8401.4	4204.9	10	INNSAI	III3178	7628
313007748	JAGUAR LAND ROVER INC	6198347	10-11-2021	2	207	84145990	MOTOR AND FAN - ENGINE COOL	33637.88	1	324.69	PCS	10421.1	IT	001/2017	18	6720.9	3363.8	10	INNSAI	III3178	6102
313007748	JAGUAR LAND ROVER INC	6198347	10-11-2021	3	63	84145990	MOTOR AND FAN - ENGINE COOL	33637.88	1	324.69	PCS	10421.1	IT	001/2017	18	6720.9	3363.8	10	INNSAI	III3178	6102
313007748	JAGUAR LAND ROVER INC	6198347	10-11-2021	2	262	84145990	MOTOR AND FAN - ENGINE COOL	33637.88	1	324.69	PCS	10421.1	IT	001/2017	18	6720.9	3363.8	10	INNSAI	III3178	6102
313007748	JAGUAR LAND ROVER INC	6198347	10-11-2021	1	108	84145990	MOTOR AND FAN - ENGINE COOL	84098.34	2	405.88	PCS	26053.7	IT	001/2017	18	16802.9	8409.8	10	INNSAI	III3178	15255
313007748	JAGUAR LAND ROVER INC	6204538	11-11-2021	2	125	84145990	MOTOR AND FAN - ENGINE COOL	42049.17	1	405.88	PCS	13026.8	IT	001/2017	18	8401.4	4204.9	10	INNSAI	III3178	7628
313007748	JAGUAR LAND ROVER INC	6203621	11-11-2021	3	125	84145990	MOTOR AND FAN - ENGINE COOL	33637.88	1	324.69	PCS	10421.1	IT	001/2017	18	6720.9	3363.8	10	INNSAI	III3178	6102
313007748	JAGUAR LAND ROVER INC	6203621	11-11-2021	1	63	84145990	MOTOR AND FAN - ENGINE COOL	36456.84	1	351.9	PCS	11294.4	IT	001/2017	18	7284.1	3645.7	10	INNSAI	III3178	6613
313007748	JAGUAR LAND ROVER INC	6363687	22-11-2021	1	150	84145990	MOTOR AND FAN - ENGINE COOL	33085.91	1	324.69	PCS	10250.1	IT	001/2017	18	6610.6	3308.6	10	INNSAI	III3178	6002
313007748	JAGUAR LAND ROVER INC	6363687	22-11-2021	1	149	84145990	MOTOR AND FAN - ENGINE COOL	33085.91	1	324.69	PCS	10250.1	IT	001/2017	18	6610.6	3308.6	10	INNSAI	III3178	6002
313007748	JAGUAR LAND ROVER INC	6362487	22-11-2021	2	31	84145990	MOTOR AND FAN - ENGINE COOL	248155.03	6	405.88	PCS	76878.5	IT	001/2017	18	49581.4	24815.5	10	INNSAI	III3178	45015
313007748	JAGUAR LAND ROVER INC	6362487	22-11-2021	1	206	84145990	MOTOR AND FAN - ENGINE COOL	114392.94	4	280.65	PCS	35438.9	IT	001/2017	18	22855.7	11439.3	10	INNSAI	III3178	20751
313007748	JAGUAR LAND ROVER INC	6363687	22-11-2021	1	151	84145990	MOTOR AND FAN - ENGINE COOL	41359.17	1	405.88	PCS	12813.1	IT	001/2017	18	8263.6	4135.9	10	INNSAI	III3178	7503
313007748	JAGUAR LAND ROVER INC	6362487	22-11-2021	2	98	84145990	MOTOR AND FAN - ENGINE COOL	33085.91	1	324.69	PCS	10250.1	IT	001/2017	18	6610.6	3308.6	10	INNSAI	III3178	6002
313007748	JAGUAR LAND ROVER INC	6362487	22-11-2021	2	147	84145990	MOTOR AND FAN - ENGINE COOL	82718.34	2	405.88	PCS	25626.1	IT	001/2017	18	16527.1	8271.8	10	INNSAI	III3178	15005
313007748	JAGUAR LAND ROVER INC	6374306	23-11-2021	1	42	84145990	MOTOR AND FAN - ENGINE COOL	33011.52	1	323.96	PCS	10227	IT	001/2017	18	6595.7	3301.2	10	INBOM4	III3178	5988
313007748	JAGUAR LAND ROVER INC	6609648	10-12-2021	3	144	84145990	MOTOR AND FAN - BLOWER LR11	23304.4	2	114.8	PCS	7219.6	DE	001/2017	18	4656.2	2330.4	10	INNSAI	III3178	4227
313007748	JAGUAR LAND ROVER INC	6654537	13-12-2021	1	64	84145990	MOTOR AND FAN - ENGINE COOL	65912.07	2	324.69	PCS	20419.5	IT	001/2017	18	13169.2	6591.2	10	INNSAI	III3178	11956
313007748	JAGUAR LAND ROVER INC	6933017	03-01-2022	1	110	84145990	MOTOR AND FAN - BLOWER LR01	30142.25	3	97.69	PCS	9338	DE	001/2017	18	6022.4	3014.2	10	INNSAI	III3178	5468
313007748	JAGUAR LAND ROVER INC	6933017	03-01-2022	1	170	84145990	MOTOR AND FAN - BLOWER LR11	23614.36	2	114.8	PCS	7315.7	DE	001/2017	18	4718.2	2361.4	10	INNSAI	III3178	4284
313007748	JAGUAR LAND ROVER INC	6933017	03-01-2022	1	8	84145990	MOTOR AND FAN - ENGINE COOL	33319.29	1	323.96	PCS	10322.3	IT	001/2017	18	6657.2	3331.9	10	INNSAI	III3178	6044
313007748	JAGUAR LAND ROVER INC	6933017	03-01-2022	1	194	84145990	MOTOR AND FAN - ENGINE COOL	66788.73	2	324.69	PCS	20691.2	IT	001/2017	18	13344.4	6678.9	10	INNSAI	III3178	12115
313007748	JAGUAR LAND ROVER INC	6995101	07-01-2022	1	64	84145990	MOTOR AND FAN - BLOWER LR11	35335.44	3	114.8	PCS	10946.9	DE	001/2017	18	7060	3533.5	10	INNSAI	III3178	6410
313007748	JAGUAR LAND ROVER INC	6995101	07-01-2022	1	269	84145990	MOTOR AND FAN - ENGINE COOL	166565.97	5	324.69	PCS	51602.2	IT	001/2017	18	33279.9	16656.6	10	INNSAI	III3178	30215
313007748	JAGUAR LAND ROVER INC	7228350	25-01-2022	2	9	84145990	MOTOR AND FAN - ENGINE COOL	33432.67	1	323.96	PCS	10357.5	IT	001/2017	18	6679.9	3343.3	10	INNSAI	III3178	6065
313007748	JAGUAR LAND ROVER INC	7228350	25-01-2022	1	56	84145990	MOTOR AND FAN - BLOWER LR11	35542.08	3	114.8	PCS	11010.9	DE	001/2017	18	7101.3	3554.2	10	INNSAI	III3178	6447
313007748	JAGUAR LAND ROVER INC	7228350	25-01-2022	1	6	84145990	MOTOR AND FAN - ENGINE COOL	60557.76	2	293.4	PCS	18760.8	IT	001/2017	18	12099.4	6055.8	10	INNSAI	III3178	10985
313007748	JAGUAR LAND ROVER INC	7280662	29-01-2022	1	60	84145990	MOTOR AND FAN - ENGINE COOL	28963.08	1	280.65	PCS	8972.7	IT	001/2017	18	5786.8	2896.3	10	INNSAI	III3178	5254
313007748	JAGUAR LAND ROVER INC	7494960	15-02-2022	1	211	84145990	MOTOR AND FAN - ENGINE COOL	29005.18	1	280.65	PCS	8985.8	IT	001/2017	18	5795.2	2900.5	10	INNSAI	III3178	5262
313007748	JAGUAR LAND ROVER INC	7494960	15-02-2022	1	200	84145990	MOTOR AND FAN - ENGINE COOL	67113.42	2	324.69	PCS	20791.7	IT	001/2017	18	13409.3	6711.3	10	INNSAI	III3178	12174
313007748	JAGUAR LAND ROVER INC	7494960	15-02-2022	1	156	84145990	MOTOR AND FAN - ENGINE COOL	90968.67	3	293.4	PCS	28182.1	IT	001/2017	18	18175.5	9096.9	10	INNSAI	III3178	16502
313007748	JAGUAR LAND ROVER INC	7508795	16-02-2022	3	184	84145990	MOTOR AND FAN - ENGINE COOL	42576.07	1	411.96	PCS	13190.1	IT	001/2017	18	8506.7	4257.6	10	INNSAI	III3178	7723
313007748	JAGUAR LAND ROVER INC	7521712	16-02-2022	3	299	84145990	MOTOR AND FAN - ENGINE COOL	68120.05	2	329.56	PCS	21103.6	IT	001/2017	18	13610.4	6812	10	INNSAI	III3178	12357
313007748	JAGUAR LAND ROVER INC	7508795	16-02-2022	2	59	84145990	MOTOR AND FAN - ENGINE COOL	68120.05	2	329.56	PCS	21103.6	IT	001/2017	18	13610.4	6812	10	INNSAI	III3178	12357
313007748	JAGUAR LAND ROVER INC	7521712	16-02-2022	3	239	84145990	MOTOR AND FAN - ENGINE COOL	42576.07	1	411.96	PCS	13190.1	IT	001/2017	18	8506.7	4257.6	10	INNSAI	III3178	7723
313007748	JAGUAR LAND ROVER INC	7687685	01-03-2022	1	73	84145990	MOTOR AND FAN - ENGINE COOL	213910.23	5	411.96	PCS	66269.4	IT	001/2017	18	42739.3	21391	10	INNSAI	III3178	38803
313007748	JAGUAR LAND ROVER INC	7687685	01-03-2022	1	253	84145990	MOTOR AND FAN - ENGINE COOL	29582.71	1	284.86	PCS	9164.7	IT	001/2017	18	5910.6	2958.3	10	INNSAI	III3178	5366
313007748	JAGUAR LAND ROVER INC	7972151	23-03-2022	2	9	84145990	MOTOR AND FAN - ENGINE COOL	67032.5	2	329.56	PCS	20766.7	IT	001/2017	18	13393.1	6703.3	10	INNSAI	III3178	12160
313007748	JAGUAR LAND ROVER INC	7972151	23-03-2022	1	528	84145990	MOTOR AND FAN - ENGINE COOL	67032.5	2	329.56	PCS	20766.7	IT	001/2017	18	13393.1	6703.3	10	INNSAI	III3178	12160
313007748	JAGUAR LAND ROVER INC	7972151	23-03-2022	1	214	84145990	MOTOR AND FAN - BLOWER LR01	20167.11	2	99.15	PCS	6247.8	DE	001/2017	18	4029.4	2016.7	10	INNSAI	III3178	3658
313007748	JAGUAR LAND ROVER INC	8075146	30-03-2022	1	400	84145990	MOTOR AND FAN - ENGINE COOL	60572.52	2	297.8	PCS	18765.4	IT	001/2017	18	12102.4	6057.3	10	INNSAI	III3178	10988
313007748	JAGUAR LAND ROVER INC	8341656	20-04-2022	1	20	84145990	MOTOR AND FAN - ENGINE COOL	28785.1	1	284.86	PCS	8917.7	IT	001/2017	18	5751.3	2878.5	10	INNSAI	III3178	5222
313007748	JAGUAR LAND ROVER INC	8341656	20-04-2022	1	343	84145990	MOTOR AND FAN - ENGINE COOL	83257.12	2	411.96	PCS	25793.1	IT	001/2017	18	16634.8	8325.7	10	INNSAI	III3178	15103
313007748	JAGUAR LAND ROVER INC	8341656	20-04-2022	1	345	84145990	MOTOR AND FAN - ENGINE COOL	83257.12	2	411.96	PCS	25793.1	IT	001/2017	18	16634.8	8325.7	10	INNSAI	III3178	15103
313007748	JAGUAR LAND ROVER INC	8355824	21-04-2022	1	11	84145990	MOTOR AND FAN - ENGINE COOL	22815.07	1	225.78	PCS	7068.2	IT	001/2017	18	4558.5	2281.5	10	INBOM4	III3178	4139

313007748	JAGUAR LAND ROVER INC	8399357	23-04-2022	1	36	84145990	MOTOR AND FAN - ENGINE COOL	33367.95	1	329.56	PCS	10937.4	IT	001/2017	18	6666.9	3336.8	10	INNSA1	III3178	6053
313007748	JAGUAR LAND ROVER INC	8450280	27-04-2022	1	10	84145990	MOTOR AND FAN - ENGINE COOL	25535.25	1	252.2	PCS	7910.8	IT	001/2017	18	5101.9	2553.5	10	INBOM4	III3178	4632
313007748	JAGUAR LAND ROVER INC	8464712	28-04-2022	1	18	84145990	MOTOR AND FAN - ENGINE COOL	31056.41	1	306.73	PCS	9621.3	IT	001/2017	18	6205.1	3105.6	10	INBOM4	III3178	5634
313007748	JAGUAR LAND ROVER INC	8471689	29-04-2022	2	338	84145990	MOTOR AND FAN - ENGINE COOL	30152.25	1	297.8	PCS	9341.1	IT	001/2017	18	6024.4	3015.2	10	INNSA1	III3178	5470
313007748	JAGUAR LAND ROVER INC	8483026	29-04-2022	2	391	84145990	MOTOR AND FAN - BLOWER LR01	20077.88	2	99.15	PCS	6220.2	DE	001/2017	18	4011.6	2007.8	10	INNSA1	III3178	3642
313007748	JAGUAR LAND ROVER INC	8558632	05-05-2022	1	183	84145990	MOTOR AND FAN - ENGINE COOL	30152.25	1	297.8	PCS	9341.1	IT	001/2017	18	6024.4	3015.2	10	INNSA1	III3178	5470
313007748	JAGUAR LAND ROVER INC	8558632	05-05-2022	1	149	84145990	MOTOR AND FAN - ENGINE COOL	30152.25	1	297.8	PCS	9341.1	IT	001/2017	18	6024.4	3015.2	10	INNSA1	III3178	5470
313007748	JAGUAR LAND ROVER INC	8558632	05-05-2022	1	194	84145990	MOTOR AND FAN - ENGINE COOL	30152.25	1	297.8	PCS	9341.1	IT	001/2017	18	6024.4	3015.2	10	INNSA1	III3178	5470
313007748	JAGUAR LAND ROVER INC	8678771	14-05-2022	2	134	84145990	MOTOR AND FAN - ENGINE COOL	29952.18	1	306.73	PCS	9279.2	IT	001/2017	18	5984.5	2995.2	10	INNSA1	III3178	5433
313007748	JAGUAR LAND ROVER INC	8678771	14-05-2022	2	130	84145990	MOTOR AND FAN - ENGINE COOL	29952.18	1	306.73	PCS	9279.2	IT	001/2017	18	5984.5	2995.2	10	INNSA1	III3178	5433
313007748	JAGUAR LAND ROVER INC	8863469	27-05-2022	1	22	84145990	MOTOR AND FAN - ENGINE COOL	66498.26	2	339.45	PCS	20601.2	IT	001/2017	18	13286.4	6649.8	10	INNSA1	III3178	12063
313007748	JAGUAR LAND ROVER INC	8863469	27-05-2022	1	39	84145990	MOTOR AND FAN - ENGINE COOL	30044.2	1	306.73	PCS	9307.6	IT	001/2017	18	6002.8	3004.4	10	INNSA1	III3178	5450
313007748	JAGUAR LAND ROVER INC	8878088	28-05-2022	1	131	84145990	MOTOR AND FAN - ENGINE COOL	60088.41	2	306.73	PCS	18615.4	IT	001/2017	18	12005.7	6008.8	10	INNSA1	III3178	12063
313007748	JAGUAR LAND ROVER INC	8878088	28-05-2022	1	118	84145990	MOTOR AND FAN - ENGINE COOL	20140.04	2	102.13	PCS	6239.4	DE	001/2017	18	4024	2014	10	INNSA1	III3178	3653
313007748	JAGUAR LAND ROVER INC	9063627	10-06-2022	1	69	84145990	MOTOR AND FAN - BLOWER LR01	57860.45	2	293.41	PCS	17925.1	IT	001/2017	18	11560.5	5786	10	INNSA1	III3178	10496
313007748	JAGUAR LAND ROVER INC	9063627	10-06-2022	1	247	84145990	MOTOR AND FAN - ENGINE COOL	20140.04	2	102.13	PCS	6239.4	DE	001/2017	18	4024	2014	10	INNSA1	III3178	3653
313007748	JAGUAR LAND ROVER INC	9063627	10-06-2022	2	262	84145990	MOTOR AND FAN - BLOWER LR01	66939.54	2	339.45	PCS	20737.9	IT	001/2017	18	13374.5	6694	10	INNSA1	III3178	12143
313007748	JAGUAR LAND ROVER INC	9063627	10-06-2022	2	423	84145990	MOTOR AND FAN - ENGINE COOL	10070.02	1	102.13	PCS	3119.7	DE	001/2017	18	2012	1007	10	INNSA1	III3178	1827
313007748	JAGUAR LAND ROVER INC	9063627	10-06-2022	2	261	84145990	MOTOR AND FAN - BLOWER LR01	41837.95	1	424.32	PCS	12961.4	IT	001/2017	18	8359.2	4183.8	10	INNSA1	III3178	7589
313007748	JAGUAR LAND ROVER INC	9109050	14-06-2022	2	88	84145990	MOTOR AND FAN - ENGINE COOL	66939.54	2	339.45	PCS	20737.9	IT	001/2017	18	13374.5	6694	10	INNSA1	III3178	12143
313007748	JAGUAR LAND ROVER INC	9109050	14-06-2022	2	10	84145990	MOTOR AND FAN - ENGINE COOL	28930.23	1	293.41	PCS	8962.6	IT	001/2017	18	5780.3	2893	10	INNSA1	III3178	5248
313007748	JAGUAR LAND ROVER INC	9120543	15-06-2022	2	182	84145990	MOTOR AND FAN - BLOWER LR01	10070.02	1	102.13	PCS	3119.7	DE	001/2017	18	2012	1007	10	INNSA1	III3178	1827
313007748	JAGUAR LAND ROVER INC	9120543	15-06-2022	2	183	84145990	MOTOR AND FAN - BLOWER LR01	20140.04	2	102.13	PCS	6239.4	DE	001/2017	18	4024	2014	10	INNSA1	III3178	3653
313007748	JAGUAR LAND ROVER INC	9288332	27-06-2022	1	22	84145990	MOTOR AND FAN - ENGINE COOL	24387.74	1	252.2	PCS	7555.4	IT	001/2017	18	4872.7	2438.8	10	INBOM4	III3178	4424
313007748	JAGUAR LAND ROVER INC	9288332	27-06-2022	1	70	84145990	MOTOR AND FAN - ENGINE COOL	82063.49	2	424.32	PCS	25423.2	IT	001/2017	18	16396.3	8206.3	10	INBOM4	III3178	14886
313007748	JAGUAR LAND ROVER INC	9324803	29-06-2022	1	36	84145990	MOTOR AND FAN - ENGINE COOL	41031.74	1	424.32	PCS	12711.6	IT	001/2017	18	8198.1	4103.2	10	INNSA1	III3178	7443
313007748	JAGUAR LAND ROVER INC	9324803	29-06-2022	3	76	84145990	MOTOR AND FAN - ENGINE COOL	28372.75	1	293.41	PCS	8789.9	IT	001/2017	18	5668.9	2837.3	10	INNSA1	III3178	5147
313007748	JAGUAR LAND ROVER INC	9508737	12-07-2022	1	179	84145990	MOTOR AND FAN - ENGINE COOL	28196.7	1	293.41	PCS	8735.4	IT	001/2017	18	5637.7	2819.7	10	INNSA1	III3178	5115
313007748	JAGUAR LAND ROVER INC	9508737	12-07-2022	1	178	84145990	MOTOR AND FAN - ENGINE COOL	81554.3	2	424.32	PCS	25265.5	IT	001/2017	18	16294.6	8155.4	10	INNSA1	III3178	14794
313007748	JAGUAR LAND ROVER INC	9508737	12-07-2022	1	181	84145990	MOTOR AND FAN - ENGINE COOL	81554.3	2	424.32	PCS	25265.5	IT	001/2017	18	16294.6	8155.4	10	INNSA1	III3178	14794
313007748	JAGUAR LAND ROVER INC	9644995	20-07-2022	3	161	84145990	MOTOR AND FAN - ENGINE COOL	117907.01	4	306.73	PCS	36527.6	IT	001/2017	18	2357.8	11790.7	10	INNSA1	III3178	21388
313007748	JAGUAR LAND ROVER INC	9745722	27-07-2022	1	8	84145990	MOTOR AND FAN - ENGINE COOL	23138.03	1	237.07	PCS	7168.2	IT	001/2017	18	4623	2313.8	10	INBOM4	III3178	4197
313007748	JAGUAR LAND ROVER INC	9799417	27-07-2022	2	61	84145990	MOTOR AND FAN - ENGINE COOL	66260.64	2	339.45	PCS	20527.6	IT	001/2017	18	13238.9	6626.1	10	INNSA1	III3178	12020
313007748	JAGUAR LAND ROVER INC	9839394	03-08-2022	1	38	84145990	MOTOR AND FAN - ENGINE COOL	54145.55	1	554.77	PCS	16774.4	IT	001/2017	18	10818.3	5414.6	10	INBOM4	III3178	9822
313007748	JAGUAR LAND ROVER INC	9839394	03-08-2022	1	30	84145990	MOTOR AND FAN - ENGINE COOL	83294.02	2	424.32	PCS	25804.4	IT	001/2017	18	16642.1	8329.4	10	INNSA1	III3178	15110
313007748	JAGUAR LAND ROVER INC	9953171	10-08-2022	1	37	84145990	MOTOR AND FAN - ENGINE COOL	83294.02	2	424.32	PCS	25804.4	IT	001/2017	18	16642.1	8329.4	10	INNSA1	III3178	15110
313007748	JAGUAR LAND ROVER INC	9953171	10-08-2022	2	27	84145990	MOTOR AND FAN - ENGINE COOL	83294.02	2	424.32	PCS	25804.4	IT	001/2017	18	16642.1	8329.4	10	INNSA1	III3178	15110
313007748	JAGUAR LAND ROVER INC	9952148	10-08-2022	1	47	84145990	MOTOR AND FAN - ENGINE COOL	57596.38	2	293.41	PCS	17843.4	IT	001/2017	18	11507.8	5759.6	10	INNSA1	III3178	10448
313007748	JAGUAR LAND ROVER INC	9952148	10-08-2022	1	155	84145990	MOTOR AND FAN - ENGINE COOL	33241.44	1	338.68	PCS	10298.1	IT	001/2017	18	6641.6	3324.1	10	INNSA1	III3178	6030
313007748	JAGUAR LAND ROVER INC	9952148	10-08-2022	1	87	84145990	MOTOR AND FAN - ENGINE COOL	83294.02	2	424.32	PCS	25804.4	IT	001/2017	18	16642.1	8329.4	10	INNSA1	III3178	15110
313007748	JAGUAR LAND ROVER INC	2021852	16-08-2022	1	42	84145990	MOTOR AND FAN - BLOWER LR11	22535.24	2	114.8	PCS	6981.4	DE	001/2017	18	4502.5	2253.5	10	INBOM4	III3178	4088
313007748	JAGUAR LAND ROVER INC	2021852	16-08-2022	1	30	84145990	MOTOR AND FAN - BLOWER LR11	22420.44	2	114.8	PCS	6945.8	DE	001/2017	18	4479.6	2242	10	INBOM4	III3178	4067
313007748	JAGUAR LAND ROVER INC	2098085	20-08-2022	1	28	84145990	MOTOR AND FAN - ENGINE COOL	25235.69	1	258.43	PCS	7818.1	IT	001/2017	18	5042.1	2523.6	10	INBOM4	III3178	4578
313007748	JAGUAR LAND ROVER INC	2174294	26-08-2022	1	173	84145990	MOTOR AND FAN - ENGINE COOL	25858.7	1	264.81	PCS	8011.1	IT	001/2017	18	5166.6	2585.9	10	INNSA1	III3178	4691

313007748	JAGUAR LAND ROVER INC	2172521	26-08-2022	3	87	84145990	MOTOR AND FAN - BLOWER LR01	19945.99	2	102.13	PCS	6179.3	DE	001/2017	18	3985.2	1994.6	10	INNSA1	III3178	3618
313007748	JAGUAR LAND ROVER INC	2261117	02-09-2022	2	28	84145990	MOTOR AND FAN - BLOWER LR11	32304.72	3	114.8	PCS	10008	DE	001/2017	18	6454.5	3230.5	10	INNSA1	III3178	5860
313007748	JAGUAR LAND ROVER INC	2261117	02-09-2022	1	80	84145990	MOTOR AND FAN - ENGINE COOL	83583.3	2	445.54	PCS	25894	IT	001/2017	18	16699.9	8358.3	10	INNSA1	III3178	15162
313007748	JAGUAR LAND ROVER INC	2290127	03-09-2022	1	82	84145990	MOTOR AND FAN - BLOWER LR11	21536.48	2	114.8	PCS	6672	DE	001/2017	18	4303	2153.6	10	INBOM4	III3178	3907
313007748	JAGUAR LAND ROVER INC	2379301	10-09-2022	1	17	84145990	MOTOR AND FAN - BLOWER LR11	10768.24	1	114.8	PCS	3336	DE	001/2017	18	2151.5	1076.8	10	INBOM4	III3178	1953
313007748	JAGUAR LAND ROVER INC	2412147	13-09-2022	3	99	84145990	MOTOR AND FAN - ENGINE COOL	74517.53	3	264.81	PCS	23085.6	IT	001/2017	18	14888.6	7451.8	10	INNSA1	III3178	13517
313007748	JAGUAR LAND ROVER INC	2412147	13-09-2022	2	33	84145990	MOTOR AND FAN - BLOWER LR11	32304.72	3	114.8	PCS	10008	DE	001/2017	18	6454.5	3230.5	10	INNSA1	III3178	5860
313007748	JAGUAR LAND ROVER INC	2412147	13-09-2022	1	166	84145990	MOTOR AND FAN - ENGINE COOL	22237.17	1	237.07	PCS	6889.1	IT	001/2017	18	4443	2223.7	10	INNSA1	III3178	4034
313007748	JAGUAR LAND ROVER INC	2412147	13-09-2022	1	151	84145990	MOTOR AND FAN - BLOWER LR11	21536.48	2	114.8	PCS	6672	DE	001/2017	18	4303	2153.6	10	INNSA1	III3178	3907
313007748	JAGUAR LAND ROVER INC	2453930	15-09-2022	1	52	84145990	MOTOR AND FAN - ENGINE COOL	52037.43	1	554.77	PCS	16121.2	IT	001/2017	18	10397.1	5203.7	10	INNSA1	III3178	9440
313007748	JAGUAR LAND ROVER INC	2472634	16-09-2022	1	30	84145990	MOTOR AND FAN - ENGINE COOL	27029.49	1	289.55	PCS	8373.7	G8	001/2017	18	5400.5	2702.9	10	INBOM4	III3178	4903
313007748	JAGUAR LAND ROVER INC	2493084	17-09-2022	1	235	84145990	MOTOR AND FAN - BLOWER LR11	21433.16	2	114.8	PCS	6640	DE	001/2017	18	4282.4	2143.3	10	INNSA1	III3178	3888
313007748	JAGUAR LAND ROVER INC	2780604	07-10-2022	2	19	84145990	MOTOR AND FAN - BLOWER LR11	21662.76	2	114.8	PCS	6711.1	DE	001/2017	18	10458	5234.3	10	INNSA1	III3178	3930
313007748	JAGUAR LAND ROVER INC	2780604	07-10-2022	3	17	84145990	MOTOR AND FAN - ENGINE COOL	52342.55	1	554.77	PCS	16215.7	IT	001/2017	18	19477	9748.2	10	INNSA1	III3178	17683
313007748	JAGUAR LAND ROVER INC	2780604	07-10-2022	3	83	84145990	MOTOR AND FAN - BLOWER LR11	97482.42	9	114.8	PCS	30200	DE	001/2017	18	6718.9	3362.8	10	INNSA1	III3178	6100
313007748	JAGUAR LAND ROVER INC	2780604	07-10-2022	1	87	84145990	MOTOR AND FAN - ENGINE COOL	33628.23	1	356.42	PCS	10418	IT	001/2017	18	6718.9	3362.8	10	INNSA1	III3178	6100
313007748	JAGUAR LAND ROVER INC	2824729	11-10-2022	1	220	84145990	MOTOR AND FAN - ENGINE COOL	33628.23	1	356.42	PCS	10418	IT	001/2017	18	6718.9	3362.8	10	INNSA1	III3178	6100
313007748	JAGUAR LAND ROVER INC	2824729	11-10-2022	1	222	84145990	MOTOR AND FAN - ENGINE COOL	33628.23	1	356.42	PCS	10418	IT	001/2017	18	6718.9	3362.8	10	INNSA1	III3178	6100
313007748	JAGUAR LAND ROVER INC	2880174	14-10-2022	2	9	84145990	MOTOR AND FAN - ENGINE COOL	38817.48	1	411.42	PCS	12025.6	IT	001/2017	18	7755.7	3881.7	10	INBOM4	III3178	7041
313007748	JAGUAR LAND ROVER INC	2911702	17-10-2022	2	232	84145990	MOTOR AND FAN - ENGINE COOL	42036.7	1	445.54	PCS	13023	IT	001/2017	18	8398.9	4203.7	10	INNSA1	III3178	7625
313007748	JAGUAR LAND ROVER INC	2911702	17-10-2022	3	50	84145990	MOTOR AND FAN - ENGINE COOL	84073.4	2	445.54	PCS	26045.9	IT	001/2017	18	16797.9	8407.3	10	INNSA1	III3178	15251
313007748	JAGUAR LAND ROVER INC	291702	17-10-2022	3	101	84145990	MOTOR AND FAN - ENGINE COOL	84073.4	2	445.54	PCS	26045.9	IT	001/2017	18	16797.9	8407.3	10	INNSA1	III3178	15251
313007748	JAGUAR LAND ROVER INC	291702	17-10-2022	1	23	84145990	MOTOR AND FAN - ENGINE COOL	58134.7	1	308.08	PCS	10418	IT	001/2017	18	6718.9	3362.8	10	INNSA1	III3178	6100
313007748	JAGUAR LAND ROVER INC	2911702	17-10-2022	1	23	84145990	MOTOR AND FAN - ENGINE COOL	33628.23	1	356.42	PCS	10418	IT	001/2017	18	6718.9	3362.8	10	INNSA1	III3178	6100
313007748	JAGUAR LAND ROVER INC	2911702	17-10-2022	3	11	84145990	MOTOR AND FAN - BLOWER LR13	15070.53	1	159.73	PCS	4668.9	SK	001/2017	18	3011.1	1507.1	10	INBOM4	III3178	2734
313007748	JAGUAR LAND ROVER INC	2953117	19-10-2022	2	11	84145990	MOTOR AND FAN - BLOWER LR13	84340.72	2	445.54	PCS	26128.8	IT	001/2017	18	16851.3	8434.1	10	INNSA1	III3178	15299
313007748	JAGUAR LAND ROVER INC	3000750	22-10-2022	1	23	84145990	MOTOR AND FAN - ENGINE COOL	33735.15	1	356.42	PCS	10451.2	IT	001/2017	18	6740.3	3373.5	10	INNSA1	III3178	6120
313007748	JAGUAR LAND ROVER INC	3000750	22-10-2022	1	232	84145990	MOTOR AND FAN - ENGINE COOL	33735.15	1	356.42	PCS	10451.2	IT	001/2017	18	6740.3	3373.5	10	INNSA1	III3178	6120
313007748	JAGUAR LAND ROVER INC	3000750	22-10-2022	1	27	84145990	MOTOR AND FAN - ENGINE COOL	42170.36	1	445.54	PCS	13064.3	IT	001/2017	18	8425.6	4217	10	INNSA1	III3178	7650
313007748	JAGUAR LAND ROVER INC	3000750	22-10-2022	2	180	84145990	MOTOR AND FAN - ENGINE COOL	24460.4	1	258.43	PCS	7577.8	IT	001/2017	18	4887.2	2446	10	INNSA1	III3178	4437
313007748	JAGUAR LAND ROVER INC	3021757	25-10-2022	1	32	84145990	MOTOR AND FAN - ENGINE COOL	84340.72	2	445.54	PCS	26128.8	IT	001/2017	18	16851.3	8434.1	10	INBOM4	III3178	15299
313007748	JAGUAR LAND ROVER INC	3070093	28-10-2022	1	30	84145990	MOTOR AND FAN - ENGINE COOL	24460.4	1	258.43	PCS	7577.8	IT	001/2017	18	4887.2	2446	10	INBOM4	III3178	4437
313007748	JAGUAR LAND ROVER INC	3127153	02-11-2022	2	9	84145990	MOTOR AND FAN - ENGINE COOL	29159.77	1	308.08	PCS	9033.7	IT	001/2017	18	5826.1	2916	10	INBOM4	III3178	5290
313007748	JAGUAR LAND ROVER INC	3192537	07-11-2022	4	2	84145990	MOTOR AND FAN - ENGINE COOL	29668.1	1	308.08	PCS	9191.2	IT	001/2017	18	5927.7	2966.8	10	INBOM4	III3178	5382
313007748	JAGUAR LAND ROVER INC	3313874	15-11-2022	1	327	84145990	MOTOR AND FAN - ENGINE COOL	128716.51	3	445.54	PCS	39876.5	IT	001/2017	18	25717.6	12871.7	10	INNSA1	III3178	23349
313007748	JAGUAR LAND ROVER INC	3313874	15-11-2022	2	95	84145990	MOTOR AND FAN - BLOWER LR11	22110.48	2	114.8	PCS	6849.8	DE	001/2017	18	4417.7	2211	10	INNSA1	III3178	4011
313007748	JAGUAR LAND ROVER INC	3313874	15-11-2022	1	320	84145990	MOTOR AND FAN - ENGINE COOL	59336.21	2	308.08	PCS	18382.4	IT	001/2017	18	11855.4	5933.6	10	INNSA1	III3178	10764
313007748	JAGUAR LAND ROVER INC	3313874	15-11-2022	1	314	84145990	MOTOR AND FAN - ENGINE COOL	62030.68	2	322.07	PCS	19217.1	IT	001/2017	18	12393.7	6203.1	10	INNSA1	III3178	11252
313007748	JAGUAR LAND ROVER INC	3313874	15-11-2022	1	286	84145990	MOTOR AND FAN - ENGINE COOL	34333.25	1	356.42	PCS	10633.3	IT	001/2017	18	6857.8	3432.3	10	INNSA1	III3178	6226
313007748	JAGUAR LAND ROVER INC	3341657	17-11-2022	2	417	84145990	MOTOR AND FAN - ENGINE COOL	42905.5	1	445.54	PCS	13292.2	IT	001/2017	18	8572.5	4290.6	10	INNSA1	III3178	7783
313007748	JAGUAR LAND ROVER INC	3341657	17-11-2022	2	406	84145990	MOTOR AND FAN - ENGINE COOL	45659.68	2	237.07	PCS	14145.4	IT	001/2017	18	9122.8	4566	10	INNSA1	III3178	8283
313007748	JAGUAR LAND ROVER INC	3345585	17-11-2022	3	59	84145990	MOTOR AND FAN - ENGINE COOL	29668.1	1	308.08	PCS	9191.2	IT	001/2017	18	5927.7	2966.8	10	INNSA1	III3178	5382
313007748	JAGUAR LAND ROVER INC	3403726	21-11-2022	2	27	84145990	MOTOR AND FAN - ENGINE COOL	25519.96	1	258.43	PCS	7906.1	IT	001/2017	18	5098.9	2552	10	INBOM4	III3178	4629
313007748	JAGUAR LAND ROVER INC	3403726	21-11-2022	2	29	84145990	MOTOR AND FAN - ENGINE COOL	153119.78	6	258.43	PCS	47436.5	IT	001/2017	18	30593.3	15312	10	INBOM4	III3178	27776
313007748	JAGUAR LAND ROVER INC	3403726	21-11-2022	2	28	84145990	MOTOR AND FAN - ENGINE COOL	25519.96	1	258.43	PCS	7906.1	IT	001/2017	18	5098.9	2552	10	INBOM4	III3178	4629
313007748	JAGUAR LAND ROVER INC	3573175	02-12-2022	6	3	84145990	MOTOR AND FAN - ENGINE COOL	25778.39	1	258.43	PCS	7986.1	IT	001/2017	18	5150.5	2577.8	10	INBOM4	III3178	4676

313007748	JAGUAR LAND ROVER INC	3586117	03-12-2022	1	96	84145990	MOTOR AND FAN - BLOWER LR11	183220.8	16	114.8	PCS	56761.8	DE	001/2017	18	36607.5	18322.1	10	INNSA1	III3178	33236
313007748	JAGUAR LAND ROVER INC	3586117	03-12-2022	1	153	84145990	MOTOR AND FAN - ENGINE COOL	88885.23	2	445.54	PCS	27336.7	IT	001/2017	18	17759.3	8888.5	10	INNSA1	III3178	16124
313007748	JAGUAR LAND ROVER INC	3586117	03-12-2022	1	40	84145990	MOTOR AND FAN - ENGINE COOL	88885.23	2	445.54	PCS	27336.7	IT	001/2017	18	17759.3	8888.5	10	INNSA1	III3178	16124
313007748	JAGUAR LAND ROVER INC	3651992	08-12-2022	3	2	84145990	MOTOR AND FAN - ENGINE COOL	25778.39	1	258.43	PCS	7986.1	IT	001/2017	18	5150.5	2577.8	10	INBOM4	III3178	4676
313007748	JAGUAR LAND ROVER INC	3651984	08-12-2022	1	1	84145990	MOTOR VEHICLE PARTS-MOTOR A	25778.39	1	258.43	PCS	7986.1	IT	001/2017	18	5150.5	2577.8	10	INBOM4	III3178	4676
313007748	JAGUAR LAND ROVER INC	3721232	13-12-2022	1	88	84145990	MOTOR AND FAN - ENGINE COOL	35552.9	1	356.42	PCS	11014.3	IT	001/2017	18	7103.5	3555.3	10	INNSA1	III3178	6449
313007748	JAGUAR LAND ROVER INC	3721232	13-12-2022	2	156	84145990	MOTOR AND FAN - ENGINE COOL	30730.98	1	308.08	PCS	9520.5	IT	001/2017	18	6140.1	3073.1	10	INNSA1	III3178	5575
313007748	JAGUAR LAND ROVER INC	3823584	20-12-2022	1	71	84145990	MOTOR AND FAN - ENGINE COOL	33559.69	1	322.07	PCS	10396.8	IT	001/2017	18	6705.2	3356	10	INNSA1	III3178	6088
313007748	JAGUAR LAND ROVER INC	3823584	20-12-2022	3	53	84145990	MOTOR AND FAN - ENGINE COOL	128407.74	4	308.08	PCS	39780.8	GB	001/2017	18	25655.9	12840.8	10	INNSA1	III3178	23293
313007748	JAGUAR LAND ROVER INC	3823584	20-12-2022	3	25	84145990	MOTOR AND FAN - ENGINE COOL	67119.39	2	322.07	PCS	20793.6	GB	001/2017	18	13410.5	6711.9	10	INNSA1	III3178	12175
313007748	JAGUAR LAND ROVER INC	3823584	20-12-2022	1	81	84145990	MOTOR AND FAN - ENGINE COOL	37055.6	1	355.62	PCS	11479.9	IT	001/2017	18	7403.7	3705.6	10	INNSA1	III3178	6722
313007748	JAGUAR LAND ROVER INC	3823584	20-12-2022	3	32	84145990	MOTOR AND FAN - ENGINE COOL	42952.28	1	412.21	PCS	13306.6	GB	001/2017	18	8581.9	4295.2	10	INNSA1	III3178	7792
313007748	JAGUAR LAND ROVER INC	3847336	21-12-2022	6	9	84145990	MOTOR AND FAN - ENGINE COOL	30171.11	1	289.55	PCS	9347	GB	001/2017	18	6028.2	3017.1	10	INBOM4	III3178	5473
313007748	JAGUAR LAND ROVER INC	3962615	29-12-2022	1	163	84145990	MOTOR AND FAN - ENGINE COOL	92850.54	2	445.54	PCS	28765.1	IT	001/2017	18	18551.5	9285.1	10	INNSA1	III3178	16843
313007748	JAGUAR LAND ROVER INC	4204313	16-01-2023	3	41	84145990	MOTOR AND FAN - ENGINE COOL	36158.81	1	356.42	PCS	11202	IT	001/2017	18	7224.5	3615.9	10	INNSA1	III3178	6559
313007748	JAGUAR LAND ROVER INC	4204313	16-01-2023	1	68	84145990	MOTOR AND FAN - ENGINE COOL	90400.07	2	445.54	PCS	28005.9	IT	001/2017	18	18061.9	9040	10	INNSA1	III3178	16399
313007748	JAGUAR LAND ROVER INC	4204313	16-01-2023	2	473	84145990	MOTOR AND FAN - BLOWER LR01	32635.45	3	107.23	PCS	10110.5	DE	001/2017	18	6520.6	3263.5	10	INNSA1	III3178	5920
313007748	JAGUAR LAND ROVER INC	4204313	16-01-2023	2	3	84145990	MOTOR AND FAN - ENGINE COOL	26217.72	1	258.43	PCS	8122.3	IT	001/2017	18	5238.3	2621.8	10	INNSA1	III3178	4756
313007748	JAGUAR LAND ROVER INC	4248626	19-01-2023	1	18	84145990	MOTOR AND FAN - ENGINE COOL	26217.72	1	258.43	PCS	8122.3	IT	001/2017	18	5238.3	2621.8	10	INBOM4	III3178	4756
313007748	JAGUAR LAND ROVER INC	4277361	20-01-2023	2	75	84145990	MOTOR AND FAN - ENGINE COOL	45489.63	1	445.54	PCS	14092.7	IT	001/2017	18	9088.8	4549	10	INNSA1	III3178	8252
313007748	JAGUAR LAND ROVER INC	4277361	20-01-2023	1	14	84145990	MOTOR AND FAN - ENGINE COOL	62909.94	2	308.08	PCS	19489.5	IT	001/2017	18	12569.4	6291	10	INNSA1	III3178	11412
313007748	JAGUAR LAND ROVER INC	4277361	20-01-2023	2	57	84145990	MOTOR AND FAN - ENGINE COOL	136468.9	3	445.54	PCS	42278.1	IT	001/2017	18	27266.5	13646.9	10	INNSA1	III3178	24755
313007748	JAGUAR LAND ROVER INC	4273046	20-01-2023	1	22	84145990	MOTOR AND FAN - ENGINE COOL	36390.48	1	356.42	PCS	11273.7	IT	001/2017	18	7270.8	3639	10	INNSA1	III3178	6601
313007748	JAGUAR LAND ROVER INC	4277361	20-01-2023	2	21	84145990	MOTOR AND FAN - ENGINE COOL	72780.96	2	356.42	PCS	22547.5	IT	001/2017	18	14541.6	7278.1	10	INNSA1	III3178	13202
313007748	JAGUAR LAND ROVER INC	4277361	20-01-2023	2	34	84145990	MOTOR AND FAN - ENGINE COOL	32883.35	1	322.07	PCS	10187.2	IT	001/2017	18	6570.1	3288.3	10	INNSA1	III3178	5965
313007748	JAGUAR LAND ROVER INC	4447322	01-02-2023	4	4	84145990	MOTOR AND FAN - ENGINE COOL	26385.7	1	258.43	PCS	8174.4	IT	001/2017	18	5271.9	2638.6	10	INBOM4	III3178	4786
313007748	JAGUAR LAND ROVER INC	4447319	01-02-2023	2	8	84145990	MOTOR AND FAN - ENGINE COOL	26385.7	1	258.43	PCS	8174.4	IT	001/2017	18	5271.9	2638.6	10	INBOM4	III3178	4786
313007748	JAGUAR LAND ROVER INC	4460280	02-02-2023	1	13	84145990	MOTOR AND FAN - ENGINE COOL	31454.97	1	308.08	PCS	9744.7	IT	001/2017	18	6284.7	3145.5	10	INNSA1	III3178	5706
313007748	JAGUAR LAND ROVER INC	4460280	02-02-2023	1	147	84145990	MOTOR AND FAN - ENGINE COOL	29563.05	1	289.55	PCS	9158.6	GB	001/2017	18	5906.7	2956.3	10	INNSA1	III3178	5363
313007748	JAGUAR LAND ROVER INC	4460280	02-02-2023	1	126	84145990	MOTOR AND FAN - ENGINE COOL	59126.11	2	289.55	PCS	18317.3	GB	001/2017	18	11813.4	5912.6	10	INNSA1	III3178	10725
313007748	JAGUAR LAND ROVER INC	4524850	06-02-2023	2	15	84145990	MOTOR AND FAN - BLOWER JGCS4	9162.1	1	88.78	PCS	2838.4	IT	001/2017	18	1830.6	916.2	10	INBOM4	III3178	1662
313007748	JAGUAR LAND ROVER INC	4574395	09-02-2023	2	57	84145990	MOTOR AND FAN - ENGINE COOL	63587.71	2	308.08	PCS	19699.5	IT	001/2017	18	12704.8	6358.8	10	INNSA1	III3178	11535
313007748	JAGUAR LAND ROVER INC	4574395	09-02-2023	2	60	84145990	MOTOR AND FAN - ENGINE COOL	63587.71	2	308.08	PCS	19699.5	IT	001/2017	18	12704.8	6358.8	10	INNSA1	III3178	11535
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	2	8	84145990	MOTOR AND FAN - ENGINE COOL	91959.46	2	445.54	PCS	28489	IT	001/2017	18	18373.5	9195.9	10	INNSA1	III3178	16681
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	2	10	84145990	MOTOR AND FAN - ENGINE COOL	91959.46	2	445.54	PCS	28489	IT	001/2017	18	18373.5	9195.9	10	INNSA1	III3178	16681
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	3	63	84145990	MOTOR AND FAN - ENGINE COOL	33237.62	1	322.07	PCS	10297.1	IT	001/2017	18	6640.9	3323.8	10	INNSA1	III3178	6029
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	1	5	84145990	MOTOR AND FAN - ENGINE COOL	66475.25	2	322.07	PCS	20594.1	IT	001/2017	18	1381.8	6647.5	10	INNSA1	III3178	12059
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	2	101	84145990	MOTOR AND FAN - ENGINE COOL	73565.09	2	356.42	PCS	22790.5	IT	001/2017	18	14698.3	7356.5	10	INNSA1	III3178	13345
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	2	109	84145990	MOTOR AND FAN - ENGINE COOL	66475.25	2	322.07	PCS	20594.1	IT	001/2017	18	1381.8	6647.5	10	INNSA1	III3178	12059
313007748	JAGUAR LAND ROVER INC	4656162	15-02-2023	3	59	84145990	MOTOR AND FAN - ENGINE COOL	114504.53	2	554.77	PCS	35473.5	IT	001/2017	18	22878	11450.5	10	INNSA1	III3178	20771
313007748	JAGUAR LAND ROVER INC	4851228	01-03-2023	2	179	84145990	MOTOR AND FAN - ENGINE COOL	90400.07	2	445.54	PCS	28005.9	IT	001/2017	18	18061.9	9040	10	INNSA1	III3178	16399
313007748	JAGUAR LAND ROVER INC	4926999	06-03-2023	2	372	84145990	MOTOR AND FAN - ENGINE COOL	89909.97	2	445.54	PCS	27854.1	IT	001/2017	18	17964	8991	10	INNSA1	III3178	16310
313007748	JAGUAR LAND ROVER INC	4926999	06-03-2023	2	374	84145990	MOTOR AND FAN - ENGINE COOL	44954.99	1	445.54	PCS	13927	IT	001/2017	18	8982	4495.5	10	INNSA1	III3178	8155
313007748	JAGUAR LAND ROVER INC	4926999	06-03-2023	1	73	84145990	MOTOR AND FAN - ENGINE COOL	93255.82	3	308.08	PCS	28890.7	IT	001/2017	18	18632.5	9325.6	10	INNSA1	III3178	16917
313007748	JAGUAR LAND ROVER INC	5039596	14-03-2023	1	47	84145990	MOTOR AND FAN - ENGINE COOL	179819.94	4	445.54	PCS	55708.2	IT	001/2017	18	35928	17982	10	INNSA1	III3178	32619

313007748	JAGUAR LAND ROVER IND	5039596	14-03-2023	1	46	84145990	MOTOR AND FAN - ENGINE COOL	134864.96	3	445.54	PCS	41781.1	1T	001/2017	18	26946	13486.5	10	INNSA1	III317B	24465
313007748	JAGUAR LAND ROVER IND	5039596	14-03-2023	1	52	84145990	MOTOR AND FAN - ENGINE COOL	83183.98	2	412.21	PCS	25770.4	1T	001/2017	18	16620.2	8318.4	10	INNSA1	III317B	15090
313007748	JAGUAR LAND ROVER IND	5054488	15-03-2023	2	47	84145990	MOTOR AND FAN - BLOWER JGCS	8957.9	1	88.78	PCS	2775.2	CZ	001/2017	18	1789.8	895.8	10	INNSA1	III317B	1625
313007748	JAGUAR LAND ROVER IND	5119938	18-03-2023	1	13	84145990	MOTOR AND FAN - ENGINE COOL	90622.84	2	445.54	PCS	28074.9	1T	001/2017	18	18106.4	9062.3	10	INBOM4	III317B	16439
313007748	JAGUAR LAND ROVER IND	5279820	29-03-2023	2	128	84145990	MOTOR AND FAN - ENGINE COOL	36247.91	1	356.42	PCS	11229.6	1T	001/2017	18	7242.3	3624.8	10	INNSA1	III317B	6575
313007748	JAGUAR LAND ROVER IND	5347720	03-04-2023	1	40	84145990	MOTOR AND FAN - ENGINE COOL	90622.84	2	445.54	PCS	28074.9	1T	001/2017	18	18106.4	9062.3	10	INNSA1	III317B	16439
313007748	JAGUAR LAND ROVER IND	5347720	03-04-2023	1	55	84145990	MOTOR AND FAN - ENGINE COOL	32754.52	1	322.07	PCS	10147.4	1T	001/2017	18	6544.4	3275.5	10	INNSA1	III317B	5942
313007748	JAGUAR LAND ROVER IND	5347720	03-04-2023	1	74	84145990	MOTOR AND FAN - ENGINE COOL	36247.91	1	356.42	PCS	11229.6	1T	001/2017	18	7242.3	3624.8	10	INNSA1	III317B	6575
313007748	JAGUAR LAND ROVER IND	5564766	18-04-2023	1	27	84145990	MOTOR AND FAN - ENGINE COOL	73791.15	2	355.62	PCS	22860.5	1T	001/2017	18	14743.5	7379.1	10	INNSA1	III317B	13386
313007748	JAGUAR LAND ROVER IND	5598498	20-04-2023	1	43	84145990	MOTOR AND FAN - ENGINE COOL	26812.11	1	258.43	PCS	8306.4	1T	001/2017	18	5357.1	2681.2	10	INBOM4	III317B	4864
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	10	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	5	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	12	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	7	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	10	258.43	PCS	83264.1	1T	001/2017	18	53699.7	26876.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	2	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	4	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	11	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	6	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	3	84145990	MOTOR AND FAN - ENGINE COOL	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5632025	22-04-2023	1	1	84145990	MOTOR VEHICLE PARTS - MOTOR	26876.72	1	258.43	PCS	8326.5	1T	001/2017	18	5370	2687.7	10	INBOM4	III317B	4875
313007748	JAGUAR LAND ROVER IND	5858463	08-05-2023	3	345	84145990	MOTOR AND FAN - ENGINE COOL	67344.84	2	322.07	PCS	20863.4	1T	001/2017	18	13455.5	6734.5	10	INNSA1	III317B	12216
313007748	JAGUAR LAND ROVER IND	5858463	08-05-2023	3	295	84145990	MOTOR AND FAN - ENGINE COOL	93162.41	2	445.54	PCS	28861.7	1T	001/2017	18	18613.9	9316.2	10	INNSA1	III317B	16900
313007748	JAGUAR LAND ROVER IND	5904910	11-05-2023	1	9	84145990	MOTOR AND FAN - ENGINE COOL	54582.42	1	522.07	PCS	16909.6	1T	001/2017	18	10905.6	5458.2	10	INBOM4	III317B	9901
313007748	JAGUAR LAND ROVER IND	6133936	26-05-2023	3	90	84145990	MOTOR AND FAN - BLOWER LR01	12119.52	1	115.81	PCS	3754.7	DE	001/2017	18	2421.5	1212	10	INNSA1	III317B	2198
313007748	JAGUAR LAND ROVER IND	6186857	30-05-2023	1	4	84145990	MOTOR AND FAN - ENGINE COOL	100710.97	2	481.18	PCS	31200.3	1T	001/2017	18	20122.1	10071.1	10	INNSA1	III317B	18269
313007748	JAGUAR LAND ROVER IND	6186857	30-05-2023	3	1	84145990	MOTOR VEHICLE PARTS - MOTOR	27044.7	1	258.43	PCS	8378.4	1T	001/2017	18	5403.5	2704.5	10	INNSA1	III317B	4906
313007748	JAGUAR LAND ROVER IND	6186857	30-05-2023	1	3	84145990	MOTOR AND FAN - ENGINE COOL	50355.49	1	481.18	PCS	15600.1	1T	001/2017	18	10061	5035.5	10	INNSA1	III317B	9134
313007748	JAGUAR LAND ROVER IND	6203634	31-05-2023	1	115	84145990	MOTOR AND FAN - BLOWER LR01	12119.52	1	115.81	PCS	3754.7	DE	001/2017	18	2421.5	1212	10	INNSA1	III317B	2198
313007748	JAGUAR LAND ROVER IND	6203634	31-05-2023	1	269	84145990	MOTOR AND FAN - ENGINE COOL	40282.92	1	384.93	PCS	12479.6	1T	001/2017	18	8048.5	4028.3	10	INNSA1	III317B	7307
313007748	JAGUAR LAND ROVER IND	6216759	01-06-2023	1	5	84145990	MOTOR AND FAN - ENGINE COOL	28112.13	1	268.63	PCS	8709.1	HU	001/2017	18	5616.8	2811.2	10	INBOM4	III317B	5100
313007748	JAGUAR LAND ROVER IND	6218094	01-06-2023	1	259	84145990	MOTOR AND FAN - ENGINE COOL	216357.6	8	258.43	PCS	67027.7	1T	001/2017	18	43228.3	21635.8	10	INNSA1	III317B	39247
313007748	JAGUAR LAND ROVER IND	6218094	01-06-2023	1	258	84145990	MOTOR AND FAN - ENGINE COOL	54089.4	2	258.43	PCS	16756.9	1T	001/2017	18	10807.1	5408.9	10	INNSA1	III317B	9812
313007748	JAGUAR LAND ROVER IND	6291079	06-06-2023	1	160	84145990	MOTOR AND FAN - ENGINE COOL	80411.88	2	384.93	PCS	24911.6	1T	001/2017	18	16066.3	8041.2	10	INNSA1	III317B	14587
313007748	JAGUAR LAND ROVER IND	6514004	21-06-2023	1	440	84145990	MOTOR AND FAN - BLOWER LR11	52393.95	4	123.98	PCS	16231.6	DE	001/2017	18	10466.3	5239.4	10	INNSA1	III317B	9504
313007748	JAGUAR LAND ROVER IND	6514004	21-06-2023	1	426	84145990	MOTOR AND FAN - BLOWER LR01	12235.33	1	115.81	PCS	3790.5	DE	001/2017	18	2444.6	1223.5	10	INNSA1	III317B	2219
313007748	JAGUAR LAND ROVER IND	6514004	21-06-2023	1	270	84145990	MOTOR AND FAN - ENGINE COOL	63300.2	1	599.15	PCS	19610.4	1T	001/2017	18	12647.4	6330	10	INNSA1	III317B	11483
313007748	JAGUAR LAND ROVER IND	6514004	21-06-2023	1	425	84145990	MOTOR AND FAN - BLOWER LR01	12235.33	1	115.81	PCS	3790.5	DE	001/2017	18	2444.6	1223.5	10	INNSA1	III317B	2219
313007748	JAGUAR LAND ROVER IND	6533080	22-06-2023	1	117	84145990	MOTOR AND FAN - BLOWER LR11	65492.43	5	123.98	PCS	20289.5	DE	001/2017	18	13085.4	6549.2	10	INNSA1	III317B	11880
313007748	JAGUAR LAND ROVER IND	6533080	22-06-2023	1	123	84145990	MOTOR AND FAN - ENGINE COOL	40667.85	1	384.93	PCS	12598.9	1T	001/2017	18	8125.4	4066.8	10	INNSA1	III317B	7377
313007748	JAGUAR LAND ROVER IND	6533080	22-06-2023	1	53	84145990	MOTOR AND FAN - ENGINE COOL	55156.7	1	522.07	PCS	17087.6	1T	001/2017	18	11020.3	5515.7	10	INNSA1	III317B	10005
313007748	JAGUAR LAND ROVER IND	6533080	22-06-2023	1	92	84145990	MOTOR AND FAN - ENGINE COOL	36748.24	1	347.83	PCS	11384.6	1T	001/2017	18	7342.3	3674.8	10	INNSA1	III317B	6666
313007748	JAGUAR LAND ROVER IND	6806877	11-07-2023	1	27	84145990	MOTOR AND FAN - ENGINE COOL	38550.87	1	362.15	PCS	11943.1	1T	001/2017	18	7702.5	3855.1	10	INBOM4	III317B	6993
313007748	JAGUAR LAND ROVER IND	6852860	13-07-2023	1	4	84145990	MOTOR AND FAN - ENGINE COOL	46957.22	2	220.56	PCS	14547.4	1T	001/2017	18	9382.1	4695.7	10	INBOM4	III317B	8518
313007748	JAGUAR LAND ROVER IND	6852860	13-07-2023	1	5	84145990	MOTOR AND FAN - ENGINE COOL	46957.22	2	220.56	PCS	14547.4	1T	001/2017	18	9382.1	4695.7	10	INBOM4	III317B	8518
313007748	JAGUAR LAND ROVER IND	6851530	13-07-2023	1	15	84145990	MOTOR AND FAN - ENGINE COOL	38550.87	1	362.15	PCS	11943.1	1T	001/2017	18	7702.5	3855.1	10	INBOM4	III317B	6993

313007748	JAGUAR LAND ROVER INC	6934491	19-07-2023	4	12	84145990	MOTOR AND FAN - ENGINE COOL	81951.6	2	384.93	PCS	25388.6	IT	001/2017	18	16373.9	8195.2	10	INNSA1	III3178	14866
313007748	JAGUAR LAND ROVER INC	6934491	19-07-2023	3	27	84145990	MOTOR AND FAN - ENGINE COOL	74053.01	2	347.83	PCS	22941.6	IT	001/2017	18	14795.8	7405.3	10	INNSA1	III3178	13433
313007748	JAGUAR LAND ROVER INC	6934491	19-07-2023	1	499	84145990	MOTOR AND FAN - BLOWER LR15	10338.42	1	97.12	PCS	3202.8	DE	001/2017	18	2065.6	1033.8	10	INNSA1	III3178	1875
313007748	JAGUAR LAND ROVER INC	7046877	26-07-2023	1	85	84145990	MOTOR AND FAN - ENGINE COOL	52015.56	1	481.18	PCS	16114.5	IT	001/2017	18	10392.7	5201.6	10	INNSA1	III3178	9436
313007748	JAGUAR LAND ROVER INC	7046877	26-07-2023	1	10	84145990	MOTOR AND FAN - ENGINE COOL	32487.29	1	300.53	PCS	10064.6	DE	001/2017	18	6491	3248.7	10	INNSA1	III3178	5893
313007748	JAGUAR LAND ROVER INC	7046877	26-07-2023	1	84	84145990	MOTOR AND FAN - ENGINE COOL	104031.12	2	481.18	PCS	32228.8	IT	001/2017	18	20785.4	10403.1	10	INNSA1	III3178	18871
313007748	JAGUAR LAND ROVER INC	7046877	26-07-2023	1	93	84145990	MOTOR AND FAN - ENGINE COOL	208062.23	4	481.18	PCS	64457.6	IT	001/2017	18	41570.8	20806.2	10	INNSA1	III3178	37742
313007748	JAGUAR LAND ROVER INC	7093599	28-07-2023	1	14	84145990	MOTOR AND FAN - ENGINE COOL	23842.54	1	220.56	PCS	7386.4	IT	001/2017	18	4763.7	2384.3	10	INBOM4	III3178	4325
313007748	JAGUAR LAND ROVER INC	7181057	03-08-2023	1	2	84145990	MOTOR AND FAN - ENGINE COOL	32314.33	1	298.93	PCS	10010.9	IT	001/2017	18	6456.4	3231.4	10	INBOM4	III3178	5862
313007748	JAGUAR LAND ROVER INC	7251000	08-08-2023	2	138	84145990	MOTOR AND FAN - ENGINE COOL	64109.05	1	599.15	PCS	19861	IT	001/2017	18	12809	6410.9	10	INNSA1	III3178	11629
313007748	JAGUAR LAND ROVER INC	7248530	08-08-2023	2	32	84145990	MOTOR AND FAN - ENGINE COOL	63971.02	2	298.93	PCS	19818.2	IT	001/2017	18	12781.4	6397.1	10	INBOM4	III3178	11604
313007748	JAGUAR LAND ROVER INC	7343462	14-08-2023	2	54	84145990	MOTOR AND FAN - ENGINE COOL	123562.53	3	384.93	PCS	38279.7	IT	001/2017	18	24687.8	12356.3	10	INNSA1	III3178	22414
313007748	JAGUAR LAND ROVER INC	7343462	14-08-2023	2	68	84145990	MOTOR AND FAN - ENGINE COOL	64109.05	1	599.15	PCS	19861	IT	001/2017	18	12809	6410.9	10	INNSA1	III3178	11629
313007748	JAGUAR LAND ROVER INC	7343462	14-08-2023	2	51	84145990	MOTOR AND FAN - ENGINE COOL	38750.05	1	362.15	PCS	12004.8	IT	001/2017	18	7742.3	3875	10	INNSA1	III3178	7029
313007748	JAGUAR LAND ROVER INC	7343462	14-08-2023	2	50	84145990	MOTOR AND FAN - ENGINE COOL	205945.04	4	481.18	PCS	63801.8	IT	001/2017	18	41147.8	20594.5	10	INNSA1	III3178	37358
313007748	JAGUAR LAND ROVER INC	7350523	14-08-2023	1	47	84145990	MOTOR AND FAN - ENGINE COOL	63971.02	2	298.93	PCS	19818.2	IT	001/2017	18	12781.4	6397.1	10	INNSA1	III3178	11604
313007748	JAGUAR LAND ROVER INC	7568257	28-08-2023	1	52	84145990	MOTOR AND FAN - BLOWER LR15	20851.66	2	97.12	PCS	6459.9	DE	001/2017	18	4166.2	2085.2	10	INNSA1	III3178	3782
313007748	JAGUAR LAND ROVER INC	7568257	28-08-2023	1	31	84145990	MOTOR AND FAN - ENGINE COOL	103309.35	2	481.18	PCS	32005.2	IT	001/2017	18	20641.2	10330.9	10	INNSA1	III3178	18740
313007748	JAGUAR LAND ROVER INC	7770943	11-09-2023	1	9	84145990	MOTOR AND FAN - ENGINE COOL	117117.36	5	220.56	PCS	36283	IT	001/2017	18	23400.1	11711.7	10	INBOM4	III3178	21245
313007748	JAGUAR LAND ROVER INC	7770943	11-09-2023	1	8	84145990	MOTOR AND FAN - ENGINE COOL	117117.36	5	220.56	PCS	36283	IT	001/2017	18	23400.1	11711.7	10	INBOM4	III3178	21245
313007748	JAGUAR LAND ROVER INC	7770943	11-09-2023	1	10	84145990	MOTOR AND FAN - ENGINE COOL	23423.47	1	220.56	PCS	7256.5	IT	001/2017	18	4680	2342.3	10	INBOM4	III3178	4249
313007748	JAGUAR LAND ROVER INC	7850028	15-09-2023	1	23	84145990	MOTOR AND FAN - ENGINE COOL	46846.94	2	220.56	PCS	14513.2	IT	001/2017	18	9360	4684.7	10	INBOM4	III3178	8498
313007748	JAGUAR LAND ROVER INC	7966235	23-09-2023	1	54	84145990	MOTOR AND FAN - ENGINE COOL	22982.35	1	220.56	PCS	7119.9	IT	001/2017	18	4591.9	2298.2	10	INBOM4	III3178	4169
313007748	JAGUAR LAND ROVER INC	7966235	23-09-2023	1	56	84145990	MOTOR AND FAN - ENGINE COOL	68947.06	3	220.56	PCS	21359.8	IT	001/2017	18	13775.6	6894.7	10	INBOM4	III3178	12507
313007748	JAGUAR LAND ROVER INC	7966235	23-09-2023	1	53	84145990	MOTOR AND FAN - ENGINE COOL	22982.35	1	220.56	PCS	7119.9	IT	001/2017	18	4591.9	2298.2	10	INBOM4	III3178	4169
313007748	JAGUAR LAND ROVER INC	7966235	23-09-2023	1	55	84145990	MOTOR AND FAN - ENGINE COOL	22982.35	1	220.56	PCS	7119.9	IT	001/2017	18	4591.9	2298.2	10	INBOM4	III3178	4169
313007748	JAGUAR LAND ROVER INC	7966235	23-09-2023	1	52	84145990	MOTOR AND FAN - ENGINE COOL	22982.35	1	220.56	PCS	7119.9	IT	001/2017	18	4591.9	2298.2	10	INBOM4	III3178	4169
313007748	JAGUAR LAND ROVER INC	7975788	03-10-2023	1	228	84145990	MOTOR AND FAN - ENGINE COOL	92775.51	2	445.18	PCS	28742	IT	001/2017	18	18536.6	9277.6	10	INNSA1	III3178	16829
313007748	JAGUAR LAND ROVER INC	8121240	03-10-2023	1	2	84145990	MOTOR AND FAN - ENGINE COOL	53856.81	2	258.43	PCS	16684.9	IT	001/2017	18	10760.6	5385.7	10	INBOM4	III3178	9770
313007748	JAGUAR LAND ROVER INC	8121240	03-10-2023	1	3	84145990	MOTOR AND FAN - ENGINE COOL	26928.41	1	258.43	PCS	8342.4	IT	001/2017	18	5380.3	2692.8	10	INBOM4	III3178	4885
313007748	JAGUAR LAND ROVER INC	8590942	02-11-2023	1	164	84145990	MOTOR AND FAN - ENGINE COOL	35541.23	1	345.9	PCS	11010.6	IT	001/2017	18	7101.1	3554.1	10	INNSA1	III3178	6447
313007748	JAGUAR LAND ROVER INC	8617652	04-11-2023	1	24	84145990	MOTOR AND FAN - ENGINE COOL	26695.82	1	258.43	PCS	8270.4	IT	001/2017	18	5333.8	2669.6	10	INBOM4	III3178	4843
313007748	JAGUAR LAND ROVER INC	8758038	14-11-2023	1	4	84145990	MOTOR AND FAN - ENGINE COOL	91135.39	4	220.56	PCS	28233.8	IT	001/2017	18	18208.9	9113.5	10	INBOM4	III3178	16532
313007748	JAGUAR LAND ROVER INC	8812281	17-11-2023	1	3	84145990	MOTOR AND FAN - ENGINE COOL	46229.38	2	220.56	PCS	14321.8	IT	001/2017	18	9236.6	4622.9	10	INBOM4	III3178	8386
313007748	JAGUAR LAND ROVER INC	8812708	17-11-2023	1	30	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INBOM4	III3178	4193
313007748	JAGUAR LAND ROVER INC	8812708	17-11-2023	1	27	84145990	MOTOR AND FAN - ENGINE COOL	69344.06	3	220.56	PCS	7160.9	IT	001/2017	18	4618.3	6934.4	10	INNSA1	III3178	4193
313007748	JAGUAR LAND ROVER INC	8812708	17-11-2023	1	26	84145990	MOTOR AND FAN - ENGINE COOL	184917.5	8	220.56	PCS	57287.5	IT	001/2017	18	36946.5	18491.8	10	INBOM4	III3178	33544
313007748	JAGUAR LAND ROVER INC	8885679	22-11-2023	1	5	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INBOM4	III3178	4193
313007748	JAGUAR LAND ROVER INC	8885679	22-11-2023	1	19	84145990	MOTOR AND FAN - ENGINE COOL	69344.06	3	220.56	PCS	21482.7	IT	001/2017	18	13854.9	6934.4	10	INNSA1	III3178	12579
313007748	JAGUAR LAND ROVER INC	8917938	24-11-2023	1	123	84145990	MOTOR AND FAN - ENGINE COOL	36250.32	1	345.9	PCS	11230.3	IT	001/2017	18	7242.8	3625	10	INNSA1	III3178	6576
313007748	JAGUAR LAND ROVER INC	8917938	24-11-2023	1	60	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INBOM4	III3178	4193
313007748	JAGUAR LAND ROVER INC	8920111	24-11-2023	1	3	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INBOM4	III3178	4193
313007748	JAGUAR LAND ROVER INC	8920111	24-11-2023	1	4	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INBOM4	III3178	4193
313007748	JAGUAR LAND ROVER INC	8920111	24-11-2023	1	2	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INBOM4	III3178	4193
313007748	JAGUAR LAND ROVER INC	8917938	24-11-2023	1	124	84145990	MOTOR AND FAN - ENGINE COOL	23114.69	1	220.56	PCS	7160.9	IT	001/2017	18	4618.3	2311.5	10	INNSA1	III3178	4193

313007748	JAGUAR LAND ROVER INC	8920111	24-11-2023	1	1	84145990	MOTOR VEHICLE PARTS - MOTOR	46229.38	2	220.56	PCS	14321.8	IT	001/2017	18	9236.6	4622.9	10	INBOM4	III3178	8386
313007748	JAGUAR LAND ROVER INC	8938491	25-11-2023	1	32	84145990	MOTOR AND FAN - ENGINE COOL	69738.11	2	332.72	PCS	21604.9	IT	001/2017	18	13933.7	6973.8	10	INBOM4	III3178	12650
313007748	JAGUAR LAND ROVER INC	9228985	14-12-2023	1	1	84145990	MOTOR VEHICLE PARTS- MOTOR A	70435.84	3	220.56	PCS	21821.1	IT	001/2017	18	14073.1	7043.6	10	INBOM4	III3178	12777
313007748	JAGUAR LAND ROVER INC	9318786	20-12-2023	1	73	84145990	MOTOR AND FAN - ENGINE COOL	24311.05	1	228.38	PCS	7531.6	HU	001/2017	18	4857.4	2431.1	10	INBOM4	III3178	4410
313007748	JAGUAR LAND ROVER INC	9338397	21-12-2023	1	7	84145990	MOTOR AND FAN - ENGINE COOL	23478.61	1	220.56	PCS	7273.7	IT	001/2017	18	4691	2347.9	10	INBOM4	III3178	4259
313007748	JAGUAR LAND ROVER INC	9338397	21-12-2023	1	2	84145990	MOTOR AND FAN - ENGINE COOL	23478.61	1	220.56	PCS	7273.7	IT	001/2017	18	4691	2347.9	10	INBOM4	III3178	4259
313007748	JAGUAR LAND ROVER INC	9338397	21-12-2023	1	6	84145990	MOTOR AND FAN - ENGINE COOL	23478.61	1	220.56	PCS	7273.7	IT	001/2017	18	4691	2347.9	10	INBOM4	III3178	4259
313007748	JAGUAR LAND ROVER INC	9477157	30-12-2023	1	2	84145990	MOTOR AND FAN - ENGINE COOL	24322.47	1	228.38	PCS	7535	HU	001/2017	18	4859.6	2432.2	10	INBOM4	III3178	4412
313007748	JAGUAR LAND ROVER INC	9516421	03-01-2024	1	38	84145990	MOTOR AND FAN - ENGINE COOL	30301.38	1	284.52	PCS	9387.3	IT	001/2017	18	6054.2	3030.1	10	INBOM4	III3178	5497
313007748	JAGUAR LAND ROVER INC	9524045	04-01-2024	1	184	84145990	MOTOR AND FAN - BLOWER LR1.1	146078.6	13	105.51	PCS	45255.2	DE	001/2017	18	29186.5	14607.9	10	INBOM4	III3178	26499
313007748	JAGUAR LAND ROVER INC	9524045	04-01-2024	1	105	84145990	MOTOR AND FAN - ENGINE COOL	127344.18	4	298.93	PCS	39451.2	IT	001/2017	18	25443.4	12734.4	10	INBOM4	III3178	23100
313007748	JAGUAR LAND ROVER INC	9546691	05-01-2024	1	34	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9695706	17-01-2024	1	1	84145990	MOTOR VEHICLE PARTS- MOTOR A	47354.23	2	220.56	PCS	14670.3	IT	001/2017	18	9461.4	4735.4	10	INBOM4	III3178	8590
313007748	JAGUAR LAND ROVER INC	9695706	17-01-2024	1	2	84145990	MOTOR AND FAN - ENGINE COOL	71031.35	3	220.56	PCS	22005.5	IT	001/2017	18	14192.1	7103.1	10	INBOM4	III3178	12885
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	14	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	9	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	11	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	16	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	10	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	13	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	15	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	17	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9725838	18-01-2024	1	12	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9744188	20-01-2024	1	9	84145990	MOTOR AND FAN - ENGINE COOL	40708.19	1	379.21	PCS	12611.4	IT	001/2017	18	8133.5	4070.8	10	INBOM4	III3178	7384
313007748	JAGUAR LAND ROVER INC	9744188	20-01-2024	1	26	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9793414	23-01-2024	1	5	84145990	MOTOR AND FAN - ENGINE COOL	103309.35	2	481.18	PCS	32005.2	IT	001/2017	18	20641.2	10330.9	10	INBOM4	III3178	18740
313007748	JAGUAR LAND ROVER INC	9833168	25-01-2024	1	40	84145990	MOTOR AND FAN - ENGINE COOL	24516.59	1	228.38	PCS	7595.3	HU	001/2017	18	4898.4	2451.7	10	INBOM4	III3178	4447
313007748	JAGUAR LAND ROVER INC	9833555	25-01-2024	1	4	84145990	MOTOR AND FAN - ENGINE COOL	47699.9	1	444.34	PCS	14777.4	IT	001/2017	18	9530.4	4770	10	INBOM4	III3178	8653
313007748	JAGUAR LAND ROVER INC	9926607	01-02-2024	1	5	84145990	MOTOR AND FAN - ENGINE COOL	71031.35	3	220.56	PCS	22005.5	IT	001/2017	18	14192.1	7103.1	10	INBOM4	III3178	12885
313007748	JAGUAR LAND ROVER INC	9926607	01-02-2024	1	2	84145990	MOTOR AND FAN - ENGINE COOL	71031.35	3	220.56	PCS	22005.5	IT	001/2017	18	14192.1	7103.1	10	INBOM4	III3178	12885
313007748	JAGUAR LAND ROVER INC	9926607	01-02-2024	1	26	84145990	MOTOR AND FAN - ENGINE COOL	118385.58	5	220.56	PCS	36675.9	IT	001/2017	18	23653.4	11838.6	10	INBOM4	III3178	21475
313007748	JAGUAR LAND ROVER INC	9926607	01-02-2024	1	41	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9926607	01-02-2024	1	3	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9926607	01-02-2024	1	40	84145990	MOTOR AND FAN - ENGINE COOL	23677.12	1	220.56	PCS	7335.2	IT	001/2017	18	4730.7	2367.7	10	INBOM4	III3178	4295
313007748	JAGUAR LAND ROVER INC	9965931	03-02-2024	1	7	84145990	MOTOR AND FAN - ENGINE COOL	70899.01	3	220.56	PCS	21964.5	IT	001/2017	18	14165.6	7089.9	10	INBOM4	III3178	12861
313007748	JAGUAR LAND ROVER INC	2011008	06-02-2024	1	2	84145990	MOTOR AND FAN - ENGINE COOL	23693	1	220.56	PCS	7321.5	IT	001/2017	18	4721.9	2363.3	10	INBOM4	III3178	4287
313007748	JAGUAR LAND ROVER INC	2011008	06-02-2024	1	29	84145990	MOTOR AND FAN - ENGINE COOL	60972.64	2	284.52	PCS	18889.3	IT	001/2017	18	12182.3	6097.3	10	INBOM4	III3178	11060
313007748	JAGUAR LAND ROVER INC	2033433	07-02-2024	1	4	84145990	MOTOR AND FAN - ENGINE COOL	212697.03	9	220.56	PCS	65893.6	IT	001/2017	18	42496.9	21269.7	10	INBOM4	III3178	38583
313007748	JAGUAR LAND ROVER INC	2120788	13-02-2024	1	89	84145990	MOTOR AND FAN - ENGINE COOL	24470.92	1	228.38	PCS	7581.1	HU	001/2017	18	4889.3	2447.1	10	INBOM4	III3178	4439
313007748	JAGUAR LAND ROVER INC	2249893	22-02-2024	1	2	84145990	MOTOR AND FAN - ENGINE COOL	23401.42	1	220.56	PCS	7249.7	IT	001/2017	18	4675.6	2340.1	10	INBOM4	III3178	4245
313007748	JAGUAR LAND ROVER INC	2249893	22-02-2024	1	4	84145990	MOTOR AND FAN - ENGINE COOL	23401.42	1	220.56	PCS	7249.7	IT	001/2017	18	4675.6	2340.1	10	INBOM4	III3178	4245
313007748	JAGUAR LAND ROVER INC	2249893	22-02-2024	1	24	84145990	MOTOR AND FAN - ENGINE COOL	23401.42	1	220.56	PCS	7249.7	IT	001/2017	18	4675.6	2340.1	10	INBOM4	III3178	4245
313007748	JAGUAR LAND ROVER INC	2249893	22-02-2024	1	14	84145990	MOTOR AND FAN - ENGINE COOL	46802.83	2	220.56	PCS	14499.5	IT	001/2017	18	9351.2	4680.3	10	INBOM4	III3178	8490
313007748	JAGUAR LAND ROVER INC	2249893	22-02-2024	1	3	84145990	MOTOR AND FAN - ENGINE COOL	23401.42	1	220.56	PCS	7249.7	IT	001/2017	18	4675.6	2340.1	10	INBOM4	III3178	4245
313007748	JAGUAR LAND ROVER INC	2345519	28-02-2024	1	4	84145990	MOTOR AND FAN - ENGINE COOL	46802.83	2	220.56	PCS	14499.5	IT	001/2017	18	9351.2	4680.3	10	INBOM4	III3178	8490

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