ऑफिस ऑफ द कमिशनर ऑफ कस्टम्स
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V
जवाहरलाल नेह4रू कस्टम हाउस, न्हावा-शेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,
ताल-ऊरण,डिस्ट-राइगड़,महाराष्ट्र-४००७०७.
TAL. URAN, DIST. RAIGAD, MAHARASHTRA - 400 707.

F. No.: S/10-770/2024-25/ADC/GR-VB/NS-V/CAC/JNCH Date of Order: 29.08.2025

Date of issue: 29.08.2025

Passed By: **Shri Satish Kumar**

Additional Commissioner of Customs, NS-V

DIN-20250878NX000000E443

Order-In-Original No. 741 /2025-26/ADC/GR.VB/NS-V/CAC/JNCH

(Arising out of SCN No. 1557/2024-25/ADC/Gr.VB/NS-V/CAC/JNCH dated 03.01.2025)

Noticee: **M/s. OMMA INDIA** (IEC: AAGFO6690N)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि: शुल्क दी जाती है।

2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम1962 की धारा128 (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 फॉर्मसी.ए. 1 संलग्नकमें की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 1.50 रुपये मात्र कास्टांप 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 1.50 रुपये का स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम1970 की अनुसूची1, मद6 के अंतर्गत निर्धारित किया गया है।

3. 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

1. This copy is granted free of charge for the use of the person to whom it is issued.

2. 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.1.50 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. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.

3. 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

During the course of Transaction Based Audit (TBA) by the Audit Commissionerate, JNCH, Nhava Sheva, Mumbai Zone-II, it was found that a number of importers were importing goods having description "Electric Bike Spare Parts (CKD)" by mis- classifying them under CTH 87141090 and paid Basic Customs Duty (BCD) @15% ad- valorem. One such importer was identified as **M/s. OMMA INDIA** (IEC: AAGFO6690N), (hereinafter referred to as 'the Importer') having registered address at 6, Basement, Mudit Mansion, Opp. Shastri Nagar Police Station, Pal Road, Jodhpur, Rajasthan – 342003.

2.1 On scrutiny of import data retrieved from the ICES, it was found that the said importer had filed Bill of Entry No. 6369477 dated 06.01.2020, for the clearance of goods. The details of short payment of duty done by the importer is tabulated as under:-

Table- 1

(Amt. in Rs.)

S. No.	**B/E No. & Date**	**CTH**	**Description of goods**	**Assessable Value**	**Duty Paid**	**Duty Payable**	**Differential Duty**
1	6369477/ 06.01.2020	87141090	Electric Bike Spare Parts (CKD)	13,86,179	6,80,892	13,64,000	6,83,108
Total				**13,86,179**	**6,80,892**	**13,64,000**	**6,83,108**

2.2 The importer had classified the said goods under Customs Tariff Item 87141090 and paid BCD @15% ad- valorem and IGST was paid @28% under Sr. No. 174 of Schedule IV of IGST Notification No. 01/2017- Cus dated 28.06.2017. It, however, appears that the subject goods are correctly classifiable under Customs Tariff Item 87119090 where BCD is payable @50% by virtue of BCD exemption available under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2). Also, IGST is payable @28% under Sr. No. 173 of Schedule IV of IGST Notification No. 01/2017- Cus dated 28.06.2017.

2.3 During further scrutiny of Bills of Entry at the time of post clearance audit, it was observed that:

(a) In the commercial Invoices uploaded in e-sanchit, description of the goods under import is mentioned as "CKD Electric Bike Spare Parts" and have been imported in sets for assembling them into a complete Bike upon clearance at their factory. Hence, the appropriate classification of the imported goods is under CTH 87119090.

(b) Importer have mis- classified the goods under CTH 87141090, and paid BCD @15% ad- valorem. However, in the instant case, since the imported goods are correctly classifiable under CTH 87119090, they attract payment of BCD @50% by virtue of BCD exemption available under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2) and this has resulted in the short payment of duty.

3.1 *For CTH 8714, the relevant excerpts of the Custom Tariff Act, 1975 is reproduced below for ready reference.*

871410 PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 8711 TO 8713
871410 – Of motorcycles (including mopeds):
871410 90 --- Other:
...
...
871499 Other:
8714 9990 --- Other

3.2 For CTH 8711, the relevant excerpts of the Custom Tariff Act, 1975 is reproduced below for ready reference.

8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars
871190 – Other
...
...
8711 9090 --- Other:

3.3 Further, under CTH 87119090, the applicability of Basic Custom Duty (BCD) is @100%, however, due to the BCD exemption available under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2), effective Basic Customs Duty applicable here is @50%. The relevant portion of the said BCD exemption Notification is reproduced as under:

S. No.	Chapter/ Heading/ Sub-Heading/ Tariff item	Description of goods	Standard rate	IGST	Con. No.
531A	8711	Electrically operated motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, if imported,- (1) As a knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,- (a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on chasis; (b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy	 10%	--	--

		Monitor Contractor, Brake System, Electric Compressor not mounted on a chasis or a body assembly (2) in a form other than (1) above	15% 50%		

4.1 Further, from the above explanation it is clear that CTH 8711 is meant for complete unit of Bikes and CTH 8714 is for the parts and accessories.

4.2 It also appears that though the goods under import are complete unit of E-Bikes in CKD condition, they have been mis- classified under the CTH that is meant for parts and accessories and this has been done by the importer for evading the legitimate Customs duty that was otherwise leviable on them.

5. In view of the above, a Consultative letter vide F. No. S/2-Audit-Gen-434/2021-22/JNCH/C1 dated 15.12.2021 was issued to the importer advising them to pay the differential duty of **Rs. 6,83,108/-** along with applicable interest and penalty under Section 28(4) of the Customs Act, 1962. However, no reply/ communication was received from the importer's side in this regard.

6. Thus from the above, it appears that goods under import are correctly classifiable under CTH 87119090 instead of CTH 87141090. Hence, importer is liable to pay BCD @50%. It also appears that the importer has indulged in mis-classification of the goods with an intention to evade duty resulting in a loss to the government exchequer. Therefore, by resorting to the aforesaid mis-classification of the subject goods, importer has short paid duty amounting to **Rs. 6,83,108/- (Rs. Six Lakh Eighty Three Thousand One Hundred Eight Only)**. It also appears that the importer wilfully mis-stated the classification of the imported goods with an intention to pay less duty. Consequently, the duty short paid is recoverable from the importer under section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962 and for the same reasons penalty is required to be imposed on them under Section 114A of the Customs Act, 1962. Further, as the importer has mis-declared the classification of the imported goods, it appears that the subject goods are liable to confiscation under Section 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) & (b) and/or 114A ibid.

7. Whereas, consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-assessment' has been introduced in customs clearance. Section 17 of the Customs Act, effective from 08.04.2011 [CBIC's (erstwhile CBEC) Circular No. 17/2011 dated 08.04.2011], provides for

self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the bill of entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who has to ensure that he declared the correct classification, declaration, applicable rate of duty including IGST, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 08.04.2011, it is the added and enhanced responsibility of the importer more specifically the RMS facilitated Bill of Entry, to declare the correct classification, description, value, notification benefit, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. In other words, the onus on the importer in order to prove that they have classified the goods correctly by giving the complete description of the goods.

8. As discussed above, it is the responsibility of the importer to classify the goods under import properly. In the instant case, the importer has assessed the impugned goods namely "Electric Bike Spare Parts CKD" under CTH 87141090 which is wrong and paid Basic Customs Duty @15%. On the other hand, the subject goods which are correctly classifiable under CTH 87119090 attract payment of Basic Customs Duty @50% and this resulted in short payment of duty. It appears that the importer has done the self- assessment wrongly with an intention to get financial benefit by paying lesser duty. The wrong assessment of goods is nothing but suppression of facts with an intention to get financial benefit. Hence, it appears that the importer has suppressed the facts, by wrong assessment of the impugned goods leading to short payment of duty. As there is suppression of facts, extended period of five years can be invoked for demand of duty under Section 28 (4) of the Customs Act, 1962.

9. Legal provisions applicable in the case:

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

'An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.'

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

'(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

(a) collusion; or

(b) any 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.

(5) Where any duty has not been levied or not paid or has been short-levied or short paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts by the importer or the exporter or the agent or the employee of the importer or the exporter, to whom a notice has been served under sub- section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by that person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is served under sub-section (1) or sub- section (4), shall, without prejudice to the provisions

of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then, the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).'

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

'(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods as may be prescribed.'

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

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

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under <u>section 77</u> in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of <u>section 54</u>;

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

'Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to

the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher.'

9.6 **Section 114A (Penalty for short-levy or non-levy of duty in certain cases)**: –

'Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any willful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.'

10. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by willful mis-statement as it was his duty to declare correct applicable rate of duty in the entry made under Section 46 of the Customs Act, 1962, and thereby evaded duty amounting to **Rs. 6,83,108/- (Rs. Six Lakh Eighty Three Thousand One Hundred Eight Only)**. Therefore, for their acts of omissions/commissions, the differential duty, so not paid, is liable for recovery from the importer under Section 28(4) of the Customs Act, 1962 by invoking extended period of limitation, along with applicable interest under section 28AA of the Customs Act, 1962.

11. It appears that as the importer has mis-declared the classification of the imported goods, the subject goods are liable to confiscation under Section 111(m) of the Customs Act, 1962 and the importer is liable for penalty under Section 112(a) & (b) and/or 114A ibid.

12. Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962; M/s. OMNA INDIA (IEC: AAGFO6690N) was called upon to show cause to the Additional/Joint Commissioner of Customs, Group- VB, NS-V, JNCH, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra – 400707, within 30 days of the receipt of the notice, as to why:

I. The classification of the goods imported vide Bills of Entry as mentioned in Annexure-A to this notice for CTH 87141090 for BCD @15% should not be rejected and be re-classified and re-assessed under CTH 87119090 with BCD @50% under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2) as discussed above.

II. Accordingly, differential duty amount of **Rs. 6,83,108/- (Rupees Six Lakh Eighty Three Thousand One Hundred Eight Only)** with respect to the items covered under Bills of entry as mentioned in 'Annexure-A' to this notice should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.

III. The subject goods as detailed in 'Annexure-A' to this notice having a total assessable value of **Rs.13,86,179/- (Rupees Thirteen Lakh Eighty Six Thousand One Hundred Seventy Nine Only)** should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962.

IV. Penalty should not be imposed on the Importer under Section 112 (a) and/or 112 (b) and/or 114A of the Customs Act, 1962.

RECORDS OF THE PERSONAL HEARINGS AND WRITTEN SUBMISSION

19. In order to comply with the Principles of Natural Justice, letters dated 11.06.2025, 12.06.2025, 08.07.2025 and 17.07.2025 were issued to the noticee, M/s. OMNA INDIA (IEC: AAGFO6690N) requesting them to appear before the Adjudicating Authority for personal hearings scheduled on17.06.2025, 23.06.2025, 15.07.2025 and 24.07.2025. However, no one appeared for the said hearings respectively. Despite these ample of opportunities, the noticee did not appear for any of the scheduled hearings.

DISCUSSION AND FINDINGS

20. I have carefully gone through the SCN, facts of the case, available records and evidences referred in the investigation. The case was examined in the light of the evidences produced by the department and applicable laws/rules.

21.1 I find that the subject SCN was issued on 03.01.2025 and in terms of principle of natural justice, Personal Hearings (PHs) were granted to the Noticee and PH intimation letters were issued vide speed post.

21.2 I find that in the instant case, in compliance of provisions of Section 122A of the Customs Act, 1962 and in terms of the principle of natural justice, three Personal Hearings (03 PHs) were granted to the Noticee and PH intimation letters were issued to the registered address via speed post. However, the noticee neither appeared before me in those PH granted to them nor submitted any letter or email in response to the PH intimations. Also, no written submission in defence to the allegations made in the SCN has been made by the noticee till date. From the aforesaid facts, it is observed that sufficient opportunity has been given to the Noticee but they chose not to join the adjudication proceedings. As I am bound by the time limit prescribed under Section 28(9) of the Customs Act, 1962, so even in absence of the Noticee from adjudication proceedings, I am compelled to decide the matter in time bound and logical manner. It is observed that the

PH letters were sent on the address given in the SCN. If there was any change of address, the Noticee should have informed the Department, so that said PH letters could have been served to them on that address. Considering the aforesaid scenario, there is no option left for me but to proceed with the adjudication proceedings ex-parte in respect of the noticee M/s. OMNA INDIA, in terms of merit of the case. With regard to proceeding to decide the case exparte, support is drawn from the following case law-

(i) Hon'ble High Court of Allahabad in its decision in the case of Modipon Ltd. vs CCE, Meerut reported in 2002 (144) ELT 267 (All.) effectively dealt with the issue of natural justice and personal hearing. The extract of the observations of Hon'ble Court is reproduced herein below for reference.

"Natural justice - Hearing - Adjournment- Adjudication - Principle of audi alteram partem does not make it imperative for the authorities to compel physical presence of the party for hearing and go on adjourning proceedings so long as party does not appear before them - What is imperative for the authorities to afford the opportunity- If the opportunity afforded is not availed of by the party concerned, there is no violation of the principles of natural justice. The fundamental principles of natural justice and fair play are safeguards for the flow of justice and not the instruments for delaying the proceedings and thereby obstructing the flow of justice.

Natural justice - Hearing - Adjudication - Requirement of natural justice complied with if person concerned afforded an opportunity to present his case before the authority - Any order passed after taking into consideration points raised in such application not invalid merely on ground that no personal hearing had been afforded, all the more important in context of taxation and revenue matters. [1996 (2) SCC 98 relied on] [para 22]".

21.3 It is further observed that the Noticee did not participate in the adjudication proceedings inspite of the fact of service of several letters for personal hearings in terms of Section 153 of Customs Act. Section 153 of the Customs Act reads as under –

SECTION 153. Modes for service of notice, order, etc. - (1) An order, decision, summons, notice or any other communication under this Act or the rules made there under may be served in any of the following modes, namely: -------

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(b) by a registered post or speed post or courier with acknowledgement due, delivered to the person for whom it is issued or to his authorised representative, if any, at his last known place of business or residence

(c) by sending it to the e-mail address as provided by the person to whom it is issued, or to the e-mail address available in any official correspondence of such person

Therefore, in terms of Section 153 of the Customs Act, 1962, it is observed that PH letters were duly served to the Noticee, but they did not respond as they did not have anything to submit in their defence.

21.4 It is pertinent to refer to the case of Sumit Wool Processors v. CC, Nhava Sheva 2014 (312) E.L.T. 401 (Tri. - Mumbai) wherein the Hon'ble CESTAT, Mumbai has observed that Natural justice not violated when opportunity of being heard given and Notices sent to addresses given by the Noticee. If appellants fail to avail such opportunity, mistake lies on them - Principles of natural justice not violated.

"8.3 We do not accept the plea of Mr. Sanjay Kumar Agarwal and Mr. Parmanand Joshi that they were not heard before passing of the impugned orders and a principle of natural justice has been violated. The records show that notices were sent to the addresses given and sufficient opportunities were given. If they failed in not availing of the opportunity, the mistake lies on them. When all others who were party to the notices were heard, there is no reason why these two appellants would not have been heard by the adjudicating authority. Thus, the argument taken is only an alibi to escape the consequences of law. Accordingly, we reject the plea made by them in this regard." 2014 (312) E.L. T. 401 (Tri. - Mumbai)".

22. It is observed that the Show Cause Notice alleges that the noticee, M/s. OMMA India, imported goods declared as "Electric Bike Spare Parts (CKD)" under Customs Tariff Heading (CTH) 8714 1090, thereby availing a Basic Customs Duty (BCD) rate of 15% ad valorem and paying IGST at 28% in terms of Sr. No. 174 of Schedule IV of Notification No. 01/2017–Integrated Tax (Rate) dated 28.06.2017. However, upon examination of the commercial invoices, packing lists, and other import documents, it was found that the imported consignments comprised complete CKD kits of electric bikes, intended for assembly into fully functional vehicles. Consequently, the goods are more appropriately classifiable under CTH 8711 9090, wherein the applicable BCD @50% under Sr. No. 531A(2) of Notification No. 50/2017–Cus dated 30.06.2017. The applicable IGST rate remains 28% as per Sr. No. 173 of Schedule IV of Notification No. 01/2017–Cus (Integrated Tax Rate) dated 28.06.2017.

23. Now, on a careful perusal of the Show Cause Notice and case records, I find that following main issues are involved in this case which are required to be decided:

i. Whether the classification of the goods imported vide Bills of Entry as mentioned in Annexure-A for CTH 87141090 for BCD @15% should not be rejected and be re-classified and re-assessed under CTH 87119090 with BCD @50% under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2) as discussed above, or otherwise;

ii. Whether differential duty amount of Rs. 6,83,108/- (Rupees Six Lakh Eighty Three Thousand One Hundred Eight Only) with respect to the items covered under Bills of entry as mentioned in 'Annexure-A' to the notice issued to the notice should not be demanded under Section 28 (4) of the Customs Act, 1962 along with applicable interest as per Section 28AA of the Customs Act, 1962, or otherwise.

iii. Whether the impugned goods the subject goods as detailed in 'Annexure-A' to the notice issued to the noticee having a total assessable value of Rs.13,86,179/- (Rupees Thirteen Lakh Eighty Six Thousand One Hundred Seventy Nine Only) should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962 or otherwise.

iv. Whether, Penalty should not be imposed on the Importer under Section 112 (a) and/or 112 (b) and/or 114A of the Customs Act, 1962, or otherwise.

24. **The very first issue to be decided is whether the classification of the goods imported vide the Bills of Entry as mentioned in Annexure–A, declared under CTH 8714 1090 with BCD @15%, should be rejected and re-classified under CTH 8711 9090 with BCD @50% in terms of Sr. No. 531A(2) of Notification No. 50/2017–Cus dated 30.06.2017, as discussed above**.

24.1 I have carefully considered the Show Cause Notice, the facts of the case, the import documentation, the findings of the Audit Commissionerate, and the evidence available on record. The matter has been examined in the light of the provisions of the Customs Act, 1962, the Customs Tariff Act, 1975, the relevant exemption notifications, and applicable judicial pronouncements.

24.2 It is an undisputed fact that the noticee, M/s. OMMA India (IEC: AAGFO6690N), imported goods declared as "Electric Bike Spare Parts (CKD)" under CTH 8714 1090, thereby availing BCD @15% ad valorem and paying IGST @28% under Sr. No. 174 of Schedule IV of Notification No. 01/2017–Integrated Tax (Rate) dated 28.06.2017. However, on scrutiny of the commercial invoices, packing lists, and other import documents uploaded in e-Sanchit, it is evident that the consignments comprised complete CKD kits of electric motorcycles, intended for assembly into fully functional vehicles after clearance. Heading 8714 covers only parts and accessories of vehicles of Headings 8711 to 8713, and therefore the declaration under Heading 8714 is incorrect. On the other hand, Heading 8711 specifically covers motorcycles (including mopeds) and cycles fitted with an auxiliary motor. Sub-heading 8711 90 90, in particular, covers "other" motorcycles, which includes electrically operated motorcycles in CKD form. Further, Sr. No. 531A(2) of Notification No. 50/2017–Cus dated 30.06.2017 prescribes a BCD rate of 50% for CKD imports of electrically operated motorcycles,. The relevant portion of the said exemption notification is reproduced below for ready reference:

S. No.	Chapter/ Heading/ Sub-Heading/ Tariff item	Description of goods	Standard rate	*IGST*	*Con. No.*
531A	*8711*	Electrically operated motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side cars, and side cars, if imported,- (1) As a knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,-		--	--
		(a) disassembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on chasis;	*10%*		
		(b) pre-assembled Battery Pack, Motor, Motor Controller, Charger, Power Control Unit, Energy Monitor Contractor, Brake System, Electric Compressor not mounted on a chasis or a body assembly	*15%*		
		(2) in a form other than (1) above	*50%*		

Further, from the above explanation it is clear that CTH 8711 is meant for complete unit of Bikes and CTH 8714 is for the parts and accessories.

24.3 From a legal perspective, classification of goods is governed by the General Rules for the Interpretation (GRI) of the Harmonized System and the specific descriptions under the Customs Tariff Act, 1975. In this case, the imported CKD kits constituted complete sets for assembly into electric motorcycles, thereby possessing the essential character of complete vehicles. Such goods fall squarely within Heading 8711, sub-heading 8711 90 90, and not under Heading 8714 which covers only parts.

24.4 The legal position is further fortified by judicial pronouncements. The Hon'ble Supreme Court in CCE v. Wood Craft Products Ltd., 1995 (77) ELT 23 (SC) held that classification must be determined on the basis of the condition of goods at the time of import, their essential character, and their description in the tariff schedule. Similarly, in CC v. Maestro Motors Ltd., 2004 (170) ELT 145 (SC), the Court held that CKD imports of vehicles are to be classified as complete vehicles rather than as mere parts, when imported in a manner enabling assembly into a full vehicle. In the present case, the CKD kits possessed all the essential components necessary for assembling complete electric motorcycles, and therefore, the declaration under CTH 8714 was a mis-declaration. The mis-declaration directly impacted the applicable duty, resulting in a differential duty liability of ₹6,83,108/–. This short payment is recoverable under Section 28(4) of the Customs Act, 1962, as the same occurred by reason of willful misstatement and suppression of facts. The principle that extended limitation can be invoked in cases of suppression with intent to evade duty was upheld by the Hon'ble Supreme Court in Pushpam Pharmaceuticals Co. v. CCE, 1995(78)-ELT-401(SC).

24.6 In view of the above analysis, I hold that the classification adopted by the noticee under CTH 8714 1090, attracting BCD @15%, is legally untenable. The correct classification is under CTH 8711 9090, attracting BCD @50% in terms of Sr. No. 531A(2) of Notification No. 50/2017–Cus dated 30.06.2017, along with IGST @28% in terms of Sr. No. 173 of Schedule IV of Notification No. 01/2017–Integrated Tax (Rate) dated 28.06.2017. Accordingly, the classification declared in the Bills of Entry (Annexure–A) is rejected and reclassification is upheld.

25. **The next issue to be decided is whether the differential duty amounting to ₹6,83,108/- (Rupees Six Lakh Eighty Three Thousand One Hundred Eight Only), in respect of the items covered under the Bills of Entry as mentioned in Annexure–A, is recoverable from the noticee under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA of the said Act.**

25.1 From the evidence on record, it is clear that the noticee short-paid Basic Customs Duty by misclassifying the imported CKD kits of electric motorcycles under CTH 8714 1090 and thereby paid BCD @15% instead of the correct rate of 50% applicable under CTH 8711 9090, by virtue of Sr. No. 531A(2) of Notification No. 50/2017–Cus dated 30.06.2017. This misclassification resulted in a short payment of duty amounting to ₹6,83,108/-, as computed in the audit findings and detailed in Annexure–A to the Show Cause Notice. The computation is based on the correct tariff rate, the assessable value declared in the Bills of Entry, and the applicable exemption notification. The noticee has not adduced any evidence to challenge the computation or to justify the classification adopted by them.

25.2 The provisions of Section 28(4) of the Customs Act, 1962 empower recovery of duties not levied, not paid, short-levied, or short-paid, where such non-payment arises by reason of collusion, willful misstatement, or suppression of facts. In the present case, the importer, being under a statutory obligation of self-assessment under Section 17, declared an incorrect classification resulting in a lower applicable rate of duty. The mis-declaration constitutes a willful misstatement, as the nature of the goods and their intended assembly into complete motorcycles was evident from the commercial documents and packing configuration. The Hon'ble Supreme Court in Pushpam Pharmaceuticals Co. v. CCE, 1995 (78) ELT 401 (SC) has categorically held that suppression of facts and willful misstatement with intent to evade duty justifies invoking the extended period of limitation under Section 28.

25.3 Further, Section 28AA of the Act mandates payment of interest on the amount of duty not levied, short-levied, or short-paid, from the first date on which such duty became due until the date of actual payment. This statutory interest is compensatory in nature and becomes automatically leviable upon confirmation of duty short-payment. The Hon'ble Supreme Court in CCE v. SKF India Ltd., 2009 (239) ELT 385 (SC) upheld that interest liability under such provisions is mandatory and not discretionary.

25.4 In view of the above, I hold that the differential duty of ₹6,83,108/- in respect of the Bills of Entry mentioned in Annexure–A is recoverable from the noticee under Section 28(4) of the Customs Act, 1962, by invoking the extended period on account of willful misstatement and suppression of facts. The said amount is further recoverable along with applicable interest under Section 28AA of the Act, from the date the duty became due until the date of actual payment.

26. **The next issue to be determined is whether the impugned goods, as detailed in Annexure–A, having a total assessable value of ₹13,86,179/- (Rupees Thirteen Lakh Eighty Six Thousand One Hundred Seventy Nine Only), are liable to confiscation under Section 111(m) of the Customs Act, 1962, or otherwise**.

26.1 I find that the goods were declared by the noticee as "Electric Bike Spare Parts (CKD)" under CTH 8714 1090, whereas evidence on record clearly establishes that the goods were in fact complete CKD kits of electrically operated motorcycles correctly classifiable under CTH 8711 9090. The deliberate declaration of an incorrect classification, resulting in application of a lower BCD rate, had the direct effect of undervaluing the applicable duty liability. Such mis-declaration falls within the ambit of Section 111(m) of the Customs Act, 1962, which provides for confiscation of any goods that do not correspond in respect of value or in any other particular with the entry made under the Act.

26.2 The requirement of Section 111(m) is satisfied when the particulars declared in the Bill of Entry, including classification, description, or value, are found to be incorrect or misleading. In the present case, the misclassification was not a mere technical error but a deliberate act that altered the applicable rate of duty from 50% to 15%, thereby causing a substantial revenue loss. The Hon'ble Supreme Court in CC v. Phoenix International Ltd., 2007 (216) ELT 503 (SC) held that incorrect declaration of goods in a manner that affects duty liability amounts to mis-declaration attracting confiscation under Section 111(m). Similarly, the Tribunal in CC v. East West Freight Carriers (P) Ltd., 1994 (71) ELT 872 (Tri.) observed that a wrong classification resulting in short payment of duty constitutes mis-declaration for the purpose of confiscation.

26.3 It is also pertinent to note that under the scheme of self-assessment introduced through amendments to Section 17 of the Customs Act, 1962, the importer bears full responsibility to declare the correct description, classification, and value of the goods. Failure to discharge this responsibility, especially when documentary evidence indicated the true nature of the goods, demonstrates culpability and intent to evade duty. This reinforces the finding that the present mis-declaration was willful and deliberate.

26.4 Thus, this act of importer appropriately attracts the provision of Section 111(m) of the Customs Act, 1962.In view of above discussion, the mis-declaration of value and description renders the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962.

26.5 However, I find that the subject goods imported 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 from Section 111 only. Hence, the payment of redemption fine saves the goods from getting confiscated. Hence, their physical availability does not have any significance for imposition of redemption fine under Section 125 of the Act. We accordingly answer question No. (iii)."

26.6 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.). Neither of these orders has not been challenged by either of the parties and is therefore valid.

26.7 I find that the decision 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.), passed after observing 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 applicable in this case. Consequently, I hold that redemption fine is imposable on goods imported vide Bills of Entry.

26.8 In light of the above facts and the settled legal position, I hold that the subject goods, having a total assessable value of ₹13,86,179/-, are liable to confiscation under Section 111(m) of the Customs Act, 1962. However, the goods may be released on payment of an appropriate redemption fine under Section 125 of the Act, in addition to the recovery of duty and interest, and the imposition of penalties under the relevant provisions of law.

27. **The next issue to be determined is whether penalty should be imposed on the noticee under Sections 112(a), 112(b) and/or 114A of the Customs Act, 1962, or otherwise.**

27.1 I find that the evidence on record clearly establishes that the noticee, M/s. OMMA India, mis-declared the classification of the imported goods in the Bills of Entry by declaring them as "Electric Bike Spare Parts (CKD)" under CTH 8714 1090 and applying BCD at 15%, whereas the goods were in fact CKD kits of complete electrically operated motorcycles correctly classifiable under CTH 8711 9090 attracting BCD at 50% in terms of Sr. No. 531A(2) of Notification No. 50/2017–Cus dated 30.06.2017. This mis-declaration resulted in a short payment of customs duty amounting to ₹6,83,108/-, as established in earlier findings.

27.2 Under Section 112(a) of the Customs Act, 1962, any person who, in relation to any goods, does or omits to do any act which renders the goods liable to confiscation under Section 111, or abets such an act, is liable to penalty. In the present case, the mis-declaration of classification directly rendered the goods liable to confiscation under Section 111(m). Accordingly, the noticee is liable for penalty under Section 112(a). Similarly, Section 112(b) covers cases where a person acquires possession of, or is in any way concerned in dealing with, goods that he knows or has reason to believe are liable to confiscation. By filing the Bills of Entry and taking delivery of the goods based on such mis-declaration, the noticee's conduct squarely falls within the ambit of this provision.

27.3 Further, Section 114A of the Act mandates the imposition of a penalty equal to the duty determined, in cases where duty has not been levied or has been short-levied by reason of collusion, willful misstatement, or suppression of facts. The preconditions for invoking Section 114A stand satisfied in this case, as the short payment arose directly from a willful and deliberate mis-statement of classification that suppressed the true nature of the goods from Customs. The Hon'ble Supreme Court in Union of India v. Rajasthan Spinning & Weaving Mills, 2009 (238) ELT 3 (SC) has clarified that in cases of fraud, suppression, or willful mis-statement, the imposition of such penalties is mandatory and not discretionary.

27.4 In view of the above facts, legal provisions, and judicial pronouncements, I hold that the importer is liable to penalties under Sections 112(a) and/or 112(b) for acts and omissions rendering the goods liable to confiscation, as well as under Section 114A for short-payment of duty by reason of willful mis-statement and suppression of facts. These penalties are in addition to the recovery of duty, interest, and redemption fine as determined in the earlier findings.

28. In view of above discussion and findings, I pass the following order:

ORDER

I. I order to reject the declared classification of the goods imported vide Bills of Entry as mentioned in Annexure-A for CTH 87141090 for BCD @15% and reclassify and reassess these goods under CTH 87119090 with BCD @50% under Notification No. 50/2017 dated 30.06.2017 Sr. No. 531A (2) as discussed above.

II. I confirm the demand of short paid differential duty amount of Rs. 6,83,108/-(Rupees Six Lakh Eighty Three Thousand One Hundred Eight Only) under Section 28(4) of the Customs Act,1962 along with applicable interest as per Section 28AA of the Customs Act, 1962.

III. I hold the imported goods having a total assessable value of Rs.13,86,179/- (Rupees Thirteen Lakh Eighty Six Thousand One

Hundred Seventy Nine Only) liable for confiscation under Section 111(m) of the Customs Act, 1962: and since the same stand released, I impose Redemption Fine of Rs. 3,00,000/-(Rupees Three Lakhs only) under Section 125(1) of the Customs Act, 1962, for reasons deliberated above;

IV. **I impose penalty equal to sum of differential duty of Rs. 6,83,108/- (Rupees Six Lakh Eighty Three Thousand One Hundred Eight Only) and applicable interest on the differential duty as confirmed in Para (ii) above on the Importer M/s. Omma India under Section 114A of the Customs Act, 1962. However, the Importer may avail the benefit of reduced Penalty in terms of first proviso of Section 114A provided the benefit of reduced penalty would be available only if the amount of reduced penalty so determined has also been paid within the period of thirty days along with duty so confirmed and applicable interest thereon.**

V. **I do not impose any penalty on Importer, under Section 112(a) and 117 of the Customs Act, 1962 as penalty is already imposed U/s 114A.**

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

28/8/24

(डॉ. सतीश कुमार / Dr. Satish Kumar)
अतिरिक्त आयुक्त, सीमा शुल्क / Additional Commissioner of Customs
ग्रुप-VB, एनएस-V, जेएनसीएच / Gr.VB, NS-V, JNCH

Enclosure: Annexure 'A' '

To,
M/s OMMA INDIA,
6, Basment Mudit Mention,
Opp Shastri Nagar Police Station,
Pal Road , Jodhpur,
Rajsthan -342003

Copy to:

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

Hundred Seventy Nine Only) liable for confiscation under Section 111(m) of the Customs Act, 1962; and since the same stand released, I impose Redemption Fine of Rs. 3,00,000/-(Rupees Three Lakhs only) under Section 125(1) of the Customs Act, 1962, for reasons delineated above;

IV. **I impose penalty equal to sum of differential duty of Rs. 6,83,108/- (Rupees Six Lakh Eighty Three Thousand One Hundred Eight Only) and applicable interest on the differential duty as confirmed in Para (ii) above on the importer M/s. Ornam India under Section 114A of the Customs Act, 1962. However, the importer may avail the benefit of reduced Penalty in terms of first proviso of Section 114A provided the benefit of reduced penalty would be available only if the amount of reduced penalty so determined has also been paid within the period of thirty days along with duty so confirmed and applicable interest thereon.**

V. **I do not impose any penalty on importer, under Section 112(a) and 117 of the Customs Act, 1962 as penalty is already imposed U/s 114A.**

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

मुकेश कुमार / M. Kumar 20/03/24

अपर आयुक्त, सीमा शुल्क / Additional Commissioner of Customs

मुंद्रा, कच्छ / Mundra, Kutch

Enclosure: Annexure 'A'

To,
M/s ORNAM INDIA,
5, Bhagwati Nagar Mandir,
Opp. Shastri Nagar Police Station,
Pal Road, Jodhpur,
Rajasthan -342008

Copy to:

1. The DC, Review Cell/Import, CH, M
2. The DC, RRA, Circle-O-D, INMUN
3. The DC, CEIB, ...
4. The DC, DC...
5. The DC, EDI for uploading on website
6. CHS Section, INMUN for Notice Board
7. SAD/Office Copy.

ANNEXURE-A

OMMA INDIA

Sr. No.	B/E No.	Date	Customs Broker	Importer	CTH	Description	Assessable Value Rs.	Total Duty Paid Rs.	BCD rate %	BCD Amount Rs.	IGST Sch	Sr. No.	IGST Rate %	IGST Amount Paid Rs.	BCD payable @50% Rs.	SCD Rs.	IGST payable @ 28% Rs.	Total Duty Payable Rs.	Differential Duty Payable Rs.
1	6369477	06-Jan-20	BHARAT IMPEX SYSTEMS	OMMA INDIA	87141090	ELECTRIC BIKE SPARE PARTS(CKD)ALARM	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
2	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)SCREW AND OTHER PART	1369.74	672.8	15	205.5	001/2017	IV174	28	447	685	68	594	1348	675
3	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRAME	95881.98	47097.2	15	14382.3	001/2017	IV174	28	31277	47941	4794	41613	94348	47251
4	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)REAR SADDLE HOLDER	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
5	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)TAILLAMP	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
6	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)REAR CONTECTION	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
7	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)REAR TWO SIDE PROTECTION BOARD	27394.84	13456.3	15	4109.2	001/2017	IV174	28	8936	13697	1370	11889	26957	13500
8	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FOOT REST	27394.84	13456.3	15	4109.2	001/2017	IV174	28	8936	13697	1370	11889	26957	13500
9	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)TWO SIDE PROTECTION BOARD	27394.84	13456.3	15	4109.2	001/2017	IV174	28	8936	13697	1370	11889	26957	13500
10	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)INSIDE RIMQ	6848.71	3364.1	15	1027.3	001/2017	IV174	28	2234	3424	342	2972	6739	3375
11	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)RIMQ	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
12	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT REAR NASONRY	20546.13	10092.3	15	3081.9	001/2017	IV174	28	6702	10273	1027	8917	20217	10125
13	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)DISPLAY COVER	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
14	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)DISPLAY	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
15	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)HEADLIGHT COVER	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
16	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)HEADLIGHT	34243.55	16820.5	15	5136.5	001/2017	IV174	28	11170	17122	1712	14862	33696	16875
17	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)TOOL KIT	54789.67	26912.7	15	8218.5	001/2017	IV174	28	17872	27395	2739	23779	53913	27000
18	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)SINGLE SUPPORT	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
19	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)SADDDLE TUBE CLIP	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
20	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)INTEGRAL CABLE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
21	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)CONTROLLER	68487.09	33640.9	15	10273.1	001/2017	IV174	28	22341	34244	3424	29723	67391	33750
22	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD) BRUSHLESS MOTOR	356132.88	174932.5	15	53419.9	001/2017	IV174	28	116171	178066	17807	154562	350435	175502
23	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)48V 12A CHARGER	41092.26	20184.5	15	6163.8	001/2017	IV174	28	13404	20546	2055	17834	40435	20250
24	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT REAR TIRE	82184.51	40369.1	15	12327.7	001/2017	IV174	28	26809	41092	4109	35668	80870	40500
25	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT BACK WHEEL HUB	82184.51	40369.1	15	12327.7	001/2017	IV174	28	26809	41092	4109	35668	80870	40500
26	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)EPIPODIUM	27394.84	13456.3	15	4109.2	001/2017	IV174	28	8936	13697	1370	11889	26957	13500
27	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT DRUM BRAKE	27394.84	13456.3	15	4109.2	001/2017	IV174	28	8936	13697	1370	11889	26957	13500
28	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)THREAD TUBE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
29	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)SHOCK ABSORPTION	15067.16	7401	15	2260.1	001/2017	IV174	28	4915	7534	753	6539	14826	7425

24/5/2024
AO/A-3 (Rakesh R. Kumar)

30	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)DOUBLE SUPPORT	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
31	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)REAR EXPANSION BRAKE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
32	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)BABY SADDLE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
33	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)SADDLE SUPPORT TUBE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
34	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT SADDLE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
35	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)CHARGE PLUG	6848.71	3364.1	15	1027.3	001/2017	IV174	28	2234	3424	342	2972	6739	3375
36	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT FORK	41092.26	20184.5	15	6163.8	001/2017	IV174	28	13404	20546	2055	17834	40435	20250
37	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)BASKET SUPPORT	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
38	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)BASKET	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
39	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)HEAD PART OF FRONT FORK	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
40	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)FRONT REAR BRAKE CABLE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
41	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)BRAKE HANDBAR	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
42	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)BUGLE	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
43	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)GRIP HANDBAR	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
44	6369477	06-Jan-20	"	"	87141090	ELECTRIC BIKE SPARE PARTS(CKD)LOCK AND KEY SET	13697.42	6728.2	15	2054.6	001/2017	IV174	28	4468	6849	685	5945	13478	6750
																			683108
						Differential Duty Rs.													

24/5/2024
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(Rakesh R. Kumar)