



आयुक्त, सीमाशुल्क (एनएस- V) कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- V),
जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,
तालुका- उरण, जिला- रायगढ, महाराष्ट्र- ४००७०७,
TALUKA- URAN, DISTRICT- RAIGAD, MAHARASHTRA -
400 707.



F. No. S/26-Misc-29/2023-24/Gr. VA JNCH

Date: 14/11/2025

Show Cause Notice No. **1341** /2025-26/JC/Gr. VA/CAC/JNCH

S/10-1134/2025-26/Adj/JC/Gr. VA/NS-V/CAC/JNCH

DIN No. **20251178 NX0000120124**

SHOW CAUSE NOTICE ISSUED UNDER SECTION 28(4) OF THE CUSTOMS ACT, 1962

M/s. Qume Electronics (IEC - AAAFQ7140D) (herein after referred as 'importer') having address as Shop No. 1, Gr. Floor, Old Hanuman Bldg., Chunam Lane, Dr. D. B. Marg, Grand Road East, Mumbai, Maharashtra - 400007 had imported goods having description as "LCD Display (as detailed in Annexure)" under Customs Tariff Heading (CTH) 8524 19 00 of Chapter 85 of the First Schedule to the Customs Tariff Act, 1975.

2. During the scrutiny of the Bills of Entry as detailed in Annexure-A, it was observed that, the importer classified the subject goods under CTH 8524 19 00 and claimed Basic Customs Duty (BCD) exemption under Serial No. 29 of Notification No. 24/2005-Customs dated 01.03.2005, as amended vide Notification No. 57/2021-Cus dated 29.12.2021. As per Sr. No. 29 of Notification No. 24/2005-Customs, exemption from Basic Customs Duty is allowed only to *Liquid Crystal Devices (LCDs)* and related components used for manufacturing of goods listed under Sr. No. 1 to 38A of the same notification, provided the items correspond to ITA-bound goods.

3. As per the Explanatory Notes vide D.O.F. No. 334/1/2005-TRU dated 28.02.2005, Customs duty has been exempted on specified items covered under the Information Technology Agreement (ITA). With this, all 217 ITA bound items are now fully exempt from customs duty. All goods imported for the manufacture of ITA bound items have also been exempted from customs duty subject to end-use condition.

4. However, in absence of the end use of the subject goods it appears that the same do not fall under any of the ITA product categories mentioned at Sr. Nos. 1 to 38A of the said Notification. The importer availed exemption under Sr. No. 29 of Notification No. 24/2005-Customs, citing eligibility as per ITA items. It appears that the imported goods being parts of television panels, which are not ITA-bound and hence not eligible for the claimed exemption. Thus, the importer appears to have incorrectly availed Basic Customs Duty exemption, resulting in short payment of customs duty.

5. The total assessable value of the BE items so imported is **Rs. 1,64,79,809/-** and it appears that a short levy of duty amounting to **Rs. 32,08,618/-** (as detailed in Annexure-'A') is recoverable from the Importer along with applicable interest and penalty.

6. In view of the above, a Consultative letter dated .04.2023 was issued to importer to clarify the issue raised by the department and if agreed to the observation/finding of the department, the importer was advised to pay the differential duty along-with applicable interest and penalty. However, as per available records, no reply or submission is given by importer in this regard.

7. Relevant legal provisions applicable in instant case are reproduced below for ease of reference:

7.1 Section 17 – Assessment of duty:

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

7.2 Section 28 - Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded:

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

- (a) Collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

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

7.3 Section 46 - Entry of goods on importation:

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

7.4 Section 111 - Confiscation of improperly imported goods etc:

'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 77³ [in respect thereof, or in the case of goods under trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in

respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer.

7.5 Section 112 - Penalty for improper importation of goods etc:

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, harbouring, 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.'

7.6 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 wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined.

8. Section 17 of the Customs Act, effective from 08.04.2011 [CBEC's (now CBIC) 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 declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, it is the added and enhanced responsibility of the Importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods

9. Therefore, in view of the above facts, it appears that the importer has deliberately not paid the duty by willful mis-declaration 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 has attempted to take undue benefit amounting to Rs. 32,08,618/- (as detailed in Annexure - 'A'). Therefore, 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 at the applicable rate under section 28AA of the Customs Act, 1962 and for their acts of omission/commission.

10. As the importer has failed to comply with the provision of the Customs Act as mentioned above therefore, it appears that the impugned goods are liable for confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962 and for the same reason importer rendered himself liable for penal action under Section 112(a) and/or 114A of the Customs Act. 1962.

11. Now, therefore, in exercise of powers conferred upon in Section 28(4) and Section 124 of the Customs Act, importer **M/s. Qume Electronics (IEC - AAAFQ7140D)** is hereby called to show cause to the **Joint Commissioner of Customs**, Gr. VA, NS-V, JNCH, Nhava- Sheva, Distt. Raigad, Maharashtra- 400707 within 30 days of the receipt of this notice as to why:

- (i) Differential/short paid duty amounting to **Rs. 32,08,618/- (Rs. Thirty Two Lakh Eight Thousand Six Hundred Eighteen Only)** for the subject goods imported vide Bills of Entry as detailed in Annexure-A, should not be demanded and recovered under Section 28(4) of the Custom Act, 1962.
- (ii) Interest on delayed payment of Custom Duty as mentioned above should not be recovered from the importer under Section 28AA of the Customs Act. 1962.
- (iii) The said subject goods imported vide Bills of Entry as detailed in Annexure-A, having assessable value of **Rs. 1,64,79,809/- (Rs. One Crore Sixty Four Lakh Seventy Nine Thousand Eight Hundred Nine Only)** should not be held liable for confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962 for various contravention as mentioned above.
- (iv) Penalty should not be imposed on them under Section 112(a) of the Customs Ac, 1962 for short levy of duty.
- (v) Penalty should not be imposed under Section 114A of Customs Act, 1962 for short levy of duty.


12. It is also advised that the importer may avail the benefit of reduced penalty @15% of duty and interest so specified in this notice in terms of Section 28(5) of the Customs Act, 1962 by payment of duty and interest within 30 days of receipt of this notice, failing which importer may be subject to higher penalty equal to the duty and interest so determined.

13. The written explanation/reply should be filed by the noticee to the **Joint Commissioner of Customs**, Gr. VA, NS-V, JNCH, Nhava-Sheva, Tal.- Uran, Distt. Raigad, Maharashtra-400707 within 30 days from the date of this notice. They are further required to intimate in their written reply whether they wish to be heard in person before the case is adjudicated.

14. If no cause is shown against the action proposed to be taken or the importer and CHA does not appear before the adjudicating authority when the case is posted for hearing, the case will be decided ex-parte on merits.

15. The department reserves its right to amend, modify or supplement this notice at any point of time prior to the adjudication of the case.

16. This present show cause notice is issued without prejudice to any other action that may be taken against the notice or any other firm(s) or person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Union of India.



(Mazid Khan)

Joint Commissioner of Customs
Gr. VA, NS-V, NHAVA SHEVA, JNCH

To,
M/s. Qume Electronics (IEC - AAAFQ7140D),
Shop No. 1, Gr. Floor, Old Hanuman Bldg.,
Chunam Lane, Dr. D. B. Marg, Grand Road East,
Mumbai, Maharashtra - 400007

Copy to:

1. The Asst./Dy. Commissioner of Customs, CAC, JNCH (for Adjudication)
2. The Dy. Commissioner of Customs, Audit, JNCH
3. Notice Board (CHS Section for Display).
4. Office.

Annexure (Qume Electronics : Incorrect grant of exemption CTH 85241900)

Sr No.	BE No	BE Date	Type	IEC	Importer	CTH	Item No.	Item Desc	Qty	Unit	Assess Val	Duty	BCD Notn	IGST Amt	Duty leviable @37.47%	Short Levy
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	1	ELECTRONIC COMPONENTS SMALL LCD DISPLAY 16# 2 V/G (QC-CHINA)	16616	NOS	406713.31	73208.4	024/2005-29	73208.4	152395.4773	79187.07726
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	2	SMALL LCD DISPLAY 629-204A V/G (QC-CHINA)	2000	NOS	163181.39	29372.7	024/2005-29	29372.7	61144.06683	31771.36683
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	3	SMALL LCD DISPLAY 629-204A V/G (JHD-CHINA)	7000	NOS	571134.88	102804.3	024/2005-29	102804.3	214004.2395	111199.9395
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	4	SMALL LCD DISPLAY 16# 2 V/G (JHD-CHINA)	3000	NOS	244772.09	44059	024/2005-29	44059	91716.10212	47657.10212
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	5	SMALL LCD DISPLAY 16# 2 V/G (JHD-CHINA)	50000	NOS	1223860.46	220294.9	024/2005-29	220294.9	458580.5144	238285.6144
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	6	SMALL LCD DISPLAY 240#128 BLUE (JHD-CHINA)	10000	NOS	244772.09	44059	024/2005-29	44059	91716.10212	47657.10212
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	7	SMALL LCD DISPLAY 240#128 BLUE (JHD-CHINA)	900	NOS	44058.98	7930.6	024/2005-29	7930.6	16508.89981	8578.299806
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	8	SMALL LCD DISPLAY 240#128 V/G (JHD-CHINA)	400	NOS	19581.77	3524.7	024/2005-29	3524.7	7337.289219	3812.589219
1	8919833	01-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	9	SMALL LCD DISPLAY 128#64E BLUE (JHD-CHINA)	3000	NOS	318203.72	57276.7	024/2005-29	57276.7	119230.9339	61954.23388
2	9156442	17-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	1	DISPLAY 16# 2 V/G (JHD-CHINA)	50000	NOS	1220577.72	219704	024/2005-29	219704	457350.4717	237646.4717
2	9156442	17-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	2	SMALL LCD DISPLAY 16# 2 BLUE (JHD-CHINA)	30000	NOS	732346.63	131822.4	024/2005-29	131822.4	274410.2823	142567.8823
2	9156442	17-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	3	SMALL LCD DISPLAY 40#2 BLUE (JHD-CHINA)	3000	NOS	244115.54	43940.8	024/2005-29	43940.8	91470.09284	47529.29284
2	9156442	17-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	4	SMALL LCD DISPLAY SDCB 16# 2 V/G (SINDA-CHINA)	50000	NOS	1220577.72	219704	024/2005-29	219704	457350.4717	237646.4717
2	9156442	17-06-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	4	ELECTRONIC COMPONENTS SMALL LCD DISPLAY 16# 2 V/G (JHD-CHINA)	40000	NOS	1011518.82	182073.4	024/2005-29	182073.4	379016.1019	196942.7019
3	9746596	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	2	SMALL LCD DISPLAY 629-204A V/G (JHD-CHINA)	1000	NOS	84293.24	15172.8	024/2005-29	15172.8	31584.67703	16411.87703
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	1	SMALL LCD DISPLAY SDCB 16# 2 V/G (SINDA-CHINA)	40000	NOS	997971.64	179634.9	024/2005-29	179634.9	373939.9735	194305.0735
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	2	SMALL LCD DISPLAY SDCB 16# 2 BLUE (SINDA-CHINA)	10000	NOS	249492.91	44908.7	024/2005-29	44908.7	93484.99338	48576.29338
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	3	SMALL LCD DISPLAY SDCB 20# 4 V/G (SINDA-CHINA)	2000	NOS	166328.61	29939.2	024/2005-29	29939.2	62323.33017	32384.13017
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	4	SMALL LCD DISPLAY SDCB 20# 4 BLUE (SINDA-CHINA)	2000	NOS	166328.61	29939.2	024/2005-29	29939.2	62323.33017	32384.13017
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	5	SMALL LCD DISPLAY SDCB 16# 1 V/G (SINDA-CHINA)	12000	NOS	279432.06	50297.8	024/2005-29	50297.8	104703.1929	54405.39288
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	6	SMALL LCD DISPLAY SDCB 128# 64 V/G (SINDA-CHINA)	500	NOS	54036.8	9730.2	024/2005-29	9730.2	20255.08296	10524.88296
4	9746605	27-07-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	7	SMALL LCD DISPLAY SDCB 128# 64 BLUE (SINDA-CHINA)	960	NOS	103789.05	18682	024/2005-29	18682	38889.75704	20207.75704
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	1	SMALL LCD DISPLAY 16# 2 V/G (JHD-CHINA)	40000	NOS	998222.43	179680	024/2005-29	179680	374033.9445	194353.9445
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	2	SMALL LCD DISPLAY 16# 2 V/G (JHD-CHINA)	10000	NOS	249555.61	44920	024/2005-29	44920	93508.48707	48588.48707
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	3	SMALL LCD DISPLAY 629#204 BLUE (JHD-CHINA)	3500	NOS	291148.21	52406.7	024/2005-29	52406.7	109093.2343	56686.53429
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	4	SMALL LCD DISPLAY 629#204 V/G (JHD-CHINA)	3500	NOS	291148.21	52406.7	024/2005-29	52406.7	109093.2343	56686.53429

5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 16H1 Y/G (JHD-5 CHINA)	20000 NOS	465837.13	83850.7	024/2005-29	83850.7	174549.1726	90698.47261
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 629#204 BLUE (JHD-CHINA)	4000 NOS	332740.81	59803.4	024/2005-29	59893.4	124677.9815	64784.58151
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 16H4 Y/G (JHD-7 CHINA)	2500 NOS	124777.8	22460	024/2005-29	22460	46754.24166	24294.24166
5	2167167	26-08-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 20H2 Y/G (JHD-8 CHINA)	2000 NOS	166370.41	29946.7	024/2005-29	29946.7	62338.99263	32392.29263
6	2402116	12-09-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16# 2 Y/G (SINDA-CHINA)	60000 NOS	1480319.13	266457.4	024/2005-29	266457.4	554675.578	288218.178
6	2402116	12-09-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 20 #4 Y/G (SINDA-CHINA)	3136 NOS	257904.49	46422.8	024/2005-29	46422.8	96636.8124	50214.0124
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16# 2 Y/G (SINDA-CHINA)	10000 NOS	250673.05	45121.2	024/2005-29	45121.2	93927.19184	48805.99183
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 20 #4 BLUE (SINDA-CHINA)	3136 NOS	262036.89	47166.6	024/2005-29	47166.6	98185.22268	51018.62268
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16 # 2 G/Y/G (SINDA-CHINA)	1200 NOS	100269.22	18048.5	024/2005-29	18048.5	37570.87673	19522.37673
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16 # 2 G (SINDA-CHINA)	1200 NOS	100269.22	18048.5	024/2005-29	18048.5	37570.87673	19522.37673
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16 # 4 Y/G (SINDA-CHINA)	2048 NOS	102675.68	18481.6	024/2005-29	18481.6	38472.5773	19990.9773
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16 # 4 BLUE (SINDA-CHINA)	1024 NOS	51337.84	9240.8	024/2005-29	9240.8	19236.28865	9995.488648
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 20 # 2 Y/G (SINDA-CHINA)	1152 NOS	96258.45	17326.5	024/2005-29	17326.5	36068.04122	18741.54122
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 20 # 2 BLUE (SINDA-CHINA)	576 NOS	48129.23	8663.3	024/2005-29	8663.3	18034.02248	9370.722481
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 16 # 1 BLUE (SINDA-CHINA)	1500 NOS	35094.23	6317	024/2005-29	6317	13149.80798	6832.807981
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 128 # 32 Y/G (SINDA-CHINA)	1000 NOS	75201.91	13536.3	024/2005-29	13536.3	28178.15568	14641.85568
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 128 # 32 BLUE (SINDA-CHINA)	1000 NOS	75201.91	13536.3	024/2005-29	13536.3	28178.15568	14641.85568
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 128 # 64 BLUE (SINDA-CHINA)	1500 NOS	162937.48	29328.8	024/2005-29	29328.8	61052.67376	31723.87376
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY SDCB 128 # 64 BLUE (SINDA-CHINA)	120 NOS	13035	2346.3	024/2005-29	2346.3	4884.2145	2537.9145
7	2874401	14-10-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 240 # 128 BLUE (JHD-CHINA)	800 NOS	40689.95	7324.2	024/2005-29	7324.2	15246.52427	7922.324265
8	3879636	23-12-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 629 # 204 Y/G (JHD-CHINA)	3000 NOS	254312.17	45776.2	024/2005-29	45776.2	95290.7701	49514.5701
8	3879636	23-12-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 20 # 4 JUMBO 3 BLUE (JHD-CHINA)	1200 NOS	208535.98	37536.5	024/2005-29	37536.5	78138.43171	40601.93171
8	3879636	23-12-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 40 # 4 BLUE (JHD-CHINA)	600 NOS	50862.43	9155.2	024/2005-29	9155.2	19058.15252	9902.952521
8	3879636	23-12-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 40 # 4 Y/G (JHD-CHINA)	600 NOS	50862.43	9155.2	024/2005-29	9155.2	19058.15252	9902.952521
8	3879636	23-12-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 16 # 2 GREY (JHD-CHINA)	3000 NOS	76293.65	13732.9	024/2005-29	13732.9	28587.23066	14854.33066
8	3879636	23-12-2022	H	AAAFQ7140D	QUME ELECTRONICS	85241900	SMALL LCD DISPLAY 16 # 2 GREY (JHD-CHINA)	3000 NOS	16479808.99	2966366			6174984.429	3208618.429
Total														