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वित्तमंत्रालय / Ministry of Finance

सीमाशुल्कप्रधानआयुक्तआयुक्तकाकार्यालय, न्हावाशेवा-I, मुंबईसीमाशुल्कजोन-II  
जवाहरलालनेहरूकस्टमहाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र-4007007  
OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS, NS-I, MUMBAI CUSTOMS ZONE-II  
JAWAHARLAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran,  
Dist: Raigad, Maharastra-400707.

F. No. S/26-SCN-43/2025-26/Gr. II(H-K)

Date: .08.2025

SCN No. :741/2025-26/Joint Commissioner of Customs/GR.2K/NS-I/CAC/JNCH

Adj F.No.: S/10-122/2025-26/Joint Commissioner of Customs/GR.2K/NS-I/CAC/JNCH

DIN No. : 20250878NW000000F252

**SHOW CAUSE NOTICE UNDER SECTION 124 READ WITH SECTION 28(4)  
OF THE CUSTOMS ACT, 1962.**

**M/s. PHOENIX MEDICAL TECHNOLOGIES AND IMPORTS (IEC-AAUFP5827G)** (hereinafter referred as Importer) having address at DASHMESH GONDHAWANI ROAD, PUNJABI COLONY, SHRIRAMPUR, AHMED NAGAR, MAHARASHTRA, 413709 had presented Bills of Entry as mentioned in Annexure-A at JNCH, NHAVA SHEVA port (INNSA1) for the clearance of goods having description as "LATEX, NITRILE EXAMINATION GLOVES (Powdered, Powder free)" (herein referred as impugned goods) and classified the same under CTH 40151900 and cleared at 0%, 10% Basic Customs Duty. IGST was paid @12% under Sr. No. 85 of Schedule-II of Notification No.01/2017- (Integrated Tax Rate) dated 28.06.2017. The total Assessable Value of the impugned goods imported through said port is **Rs. 7,34,21,651/- (Rupees Seven Crore Thirty Four Lakh Twenty One Thousand Six Hundred Fifty One only)**. The details of the Bills of Entry are enclosed in Annexure-A.

2. During Post Clearance Audit conducted under Section 99A of the Customs Act, 1962, read with Section 157 (k) of the Customs Act, 1962 and the Customs Audit Regulations, 2018, it has been noticed that the Importer had imported the impugned goods by paying IGST @12% under Sr. No. 85 of Schedule-II instead of paying correct IGST @18% under Sr. No. 123 of Schedule III of the IGST Notification mentioned above.

2.1. Serial No. 85 of Schedule II of IGST Notification No. 01/2017 – Integrated Tax (Rate), dated 28.06.2017, pertains to

**“Surgical Rubber Gloves or Medical Examination Rubber Gloves”**, which are classified under CTH 40151200, attracting IGST at the rate of 12%.

2.2. In the present case, the importer has classified the goods under CTH 40151900, which falls under the category of “Other gloves”. The imported goods fall under Serial No. 123 of Schedule III of the same notification, for which the applicable IGST rate is 18%.

2.3. The description mentioned in the Bills of Entry merely states “Examination Gloves”, without any explicit indication that the goods are intended for medical or surgical use.

2.4. In summary, the importer declared the goods under CTH 40151900 (i.e., “Other gloves”), and claimed the benefit of a concessional IGST rate of 12%, applicable only to Surgical or Medical Examination Rubber Gloves classified under CTH 40151200. However, under CTH 40151900-Others, the applicable IGST rate is 18%.

2.5. The Bills of Entry in question were self-assessed by the importer and facilitated under the Risk Management System (RMS), where assessment and examination were not prescribed. Accordingly, the classification, as declared by the importer, was accepted. In view of the importer’s declaration under CTH 40151900, the correct IGST rate should be 18%, under Serial No. 123 of Schedule III, which is reproduced below:

**Schedule III-18%**

S. No.	Chapter/Hdg./Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
123	4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purpose, of vulcanized rubber other than hard rubber [other than Surgical gloves]

4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all
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		purposes, of vulcanised rubber other than hard rubber.	
40151200	--	Of a kind used for medical, surgical, dental or veterinary purposes	Free
40151900	-	Gloves, mittens and mitts : -- Other	Free
401590	-	Other	
40159010	---	Rubber apron	Free
40159020	---	Labels	Free
40159030	---	Industrial gloves	Free
40159091	---	Other: ---- Diving suits	Free
40159099	---	Other: ---- Other	Free

2.6 The details of CTH 4015 are given above for reference.

3. In view of the above, it is evident that the declared CTI 40151900 for the imported goods falls under Serial No. 123 of Schedule III of Notification 01/2017 dated 28.06.2017. The applicable rate of IGST is 18% under Schedule-III whereas the Importer has paid only 12% IGST under Schedule-II.

4. A consultative letter 384/2025-26 dated 08.07.2025 has been issued to the Importer for voluntary payment of applicable dues. However, no reply has been received.

5. The act of the Importer makes them liable for payment of differential duty amounting to **Rs. 44,51,437/- (Rupees Forty Four Lakh Fifty One Thousand Four Hundred Thirty Seven only)** along with applicable interest and penal action under customs Act, 1962.

6. Relevant Legal Provisions are as under: -

## 6.1 SECTION 46 OF CUSTOMS ACT, 1962: Entry of goods on importation-

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting <sup>1</sup> [electronically] <sup>2</sup> [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing <sup>3</sup> [in such form and manner as may be prescribed] :

<sup>4</sup> [ **Provided** that the <sup>5</sup> [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically <sup>6</sup> [on the customs automated system], allow an entry to be presented in any other manner:

**Provided** further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

<sup>7</sup> [(3) The importer shall present the bill of entry under sub-section (1) <sup>8</sup> [before the end of the day (including holidays) preceding the day] on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

<sup>9</sup> [ **Provided** that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

**Provided** further that] a bill of entry may be presented <sup>10</sup> [at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

<sup>11</sup> [ **Provided** also that] where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.



(4) The importer while presenting a bill of entry shall <sup>12</sup> [\* \* \*] 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, <sup>13</sup> [and such other documents relating to the imported goods as may be prescribed].

<sup>12</sup> [(4A) The importer who presents a bill of entry shall ensure the following, namely: -

(a) the accuracy and completeness of the information given therein;  
(b) the authenticity and validity of any document supporting it; and  
(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

**6.2. SECTION 111 OF CUSTOMS ACT, 1962: Confiscation of improperly imported goods, etc.** - The following goods brought from a place outside India shall be liable to confiscation: -

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.

**6.3. 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.'

**6.4. SECTION 28 OF CUSTOMS ACT, 1962: Recovery of duties not levied or short levied 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 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".

**6.5. SECTION 28AA OF CUSTOMS ACT, 1962: Interest on delayed payment of duty-**

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where, - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

**6.6. SECTION 114A OF CUSTOMS ACT, 1962: 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.

**6.7. 114AA. Penalty for use of false and incorrect material:** If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**6.8. SECTION 117 OF CUSTOMS ACT, 1962: Penalties for contravention, etc., not expressly mentioned.** - Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding [one lakh rupees].

7. The Non-payment of Customs duty on Impugned goods by the Importer in order to evade duty thereon appears to have contravened the provisions of 46(4) and 46(4A) of the Customs Act 1962 and which in turn appears to have rendered the subject goods liable to confiscation in terms of the provisions of section 111(m) of the customs act 1962, because of which it also appears to have made the importer liable for penal action in terms of the provisions of section 114A of Customs Act.

8. All the aforesaid facts, discussed above about the manner in which the Importer has availed short paid Duty amount for the subject goods, came to light only after the Audit. In view of the above, it appears that in-spite of having knowledge, the Importer wilfully mis-stated and suppressed facts from the department and not paid the Duty amount which is not admissible to them. Therefore, extended period of 05 years as provided under section 28(4) of the customs act 1962 is applicable for recovery of the customs duty



under section 28 of the customs Act, 1962 along with applicable interest thereon, under section 28AA of the Customs Act 1962.

9. With the introduction of Self-Assessment, faith is bestowed on the Importer as the practice of routine assessment, concurrent audit etc., have been dispensed with and the Importer has been entrusted with the responsibility to correctly self-assess the duty. However, in the instant case, the Importer intentionally abused the faith placed upon it by the law of the land. It also appears that 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 **Rs. 44,51,437/- (Rupees Forty Four Lakh Fifty One Thousand Four Hundred Thirty Seven only)** which is recoverable from the Importer under the provisions of 28(4) of the Customs Act 1962 along with the interest as applicable under section 28AA of the Act. In view of the willful evasion of payment of applicable duty during self-assessment by the Importer in respect of the impugned goods, resulting into short/non-levy of duty, it appears that the Importer has rendered the goods mentioned in Annexure-A liable for confiscation under section 111(m) of the Customs Act 1962. For Such acts/omission 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 114A *ibid*.

10. Now, therefore, in exercise of the powers conferred by Section 28 read with Section 124 of the Customs Act, 1962, the Importer **M/s PHOENIX MEDICAL TECHNOLOGIES AND IMPORTS (IEC-AAUFP5827G)** having address at DASHMESH GONDHAWANI ROAD, PUNJABI COLONY, SHRIRAMPUR, AHMED NAGAR, MAHARASHTRA, 413709 is hereby called upon to the, Additional/ Joint Commissioner of Customs, NS-I, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka- Uran, District – Raigad, Maharashtra - 400707, within 30 days of the receipt of this notice, as to why:

- i. The impugned goods should not be classified under Sr. No. 123 of Schedule III of the IGST Notification No.01/2017- (Integrated Tax Rate) dated 28.06.2017 instead of Sr. No. 85 of Schedule-II of the same notification.
- ii. The subject goods should not be confiscated under Section 111(m) of the Customs Act, 1962.
- iii. Differential Duty amounting to **Rs. 44,51,437/- (Rupees Forty Four Lakh Fifty One Thousand Four Hundred Thirty Seven only)**, as illustrated in Annexure A, in respect of all the Bills of Entry filed by the Party should not be



demanding from them in terms of Section 28(4) of the Customs Act, 1962, as discussed supra.

- iv. The interest amount on the aforesaid demand of duty at Sl.No.(iii) above as applicable should not be demanded from them in terms of Section 28AA of the said Act, as discussed supra.
- v. Penalty should not be imposed upon M/s PHOENIX MEDICAL TECHNOLOGIES AND IMPORTS (IEC-AAUFP5827G) under Section 114AA of the Customs Act, 1962 for the reasons discussed hereinabove.
- vi. Penalty should not be imposed upon them under Section 112/114A of the Customs Act, 1962, for improper importation of said goods, which rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962.

11. 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.

12. The Importer **M/s PHOENIX MEDICAL TECHNOLOGIES AND IMPORTS (IEC-AAUFP5827G)** is further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written submission, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences which they intend to rely upon in support of their defence.

13. They are further required to note that their reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this Show Cause Notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

14. In case importer wish to be heard in person, they should state specifically in their written explanation to the Additional/Joint Commissioner of Customs, NS-I, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka-Uran, District - Raigad, Maharashtra - 400707, for which a day and date will

be fixed well in advance.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken in respect of the said goods / notices and /or against any other firm / person concerned covered or not covered under the provisions of the Customs Act, 1962 and/or any other law for the time being in force in the Union of India.

16. The department reserves its rights to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this notice and prior to the Adjudication of the case.



**(K. Mahipal Chandra)**  
Joint Commissioner of Customs,  
Gr. II (H-K), NS-I, JNCH

Encl: - Annexure-A.

To,

M/S Phoenix Medical Technologies And Imports (IEC-AAUFP5827G),

Dashmesh Gondhawani Road, Punjabi Colony, Shrirampur,  
Ahmed Nagar, Maharashtra, 413709

Copy to: -

1. The Dy./Asstt. Commissioner of Customs, Audit, JNCH.
2. The Dy./Asstt. Commissioner of Customs, Adjudication Cell, (I), JNCH for adjudication purpose
3. The Dy./Asstt. Commissioner of Customs, EDI, JNCH
4. Office copy

Sl. No.	Customs Site	BE Number	BE Date	Full Item Description	Assessable Value Amount	BCD Rate	BCD Amount	BCD Notification Number	BCD Notification Serial Number	IGST Notification Number	IGST Notification Serial Number	IGST paid@12 %	IGST payable( @18%)	Differential Duty	Total Duty Amount	Country of Origin Name	SCD Amount
1	INNSA1	8439115	11-08-20	LATEX EXAMINATION GLOVES POWDERED SMALL LATEX EXAMINATION GLOVES POWDERED	822,666	0	0	046/2011	531(I)	001/2017	1185	98,720	148,080	49,360	98,720	MALAYSIA	0
2	INNSA1	8439115	11-08-20	LATEX EXAMINATION GLOVES POWDERED MEDIUM LATEX EXAMINATION GLOVES POWDERED	6,631,492	0	0	046/2011	531(I)	001/2017	1185	795,779	1,193,668	397,889	795,779	MALAYSIA	0
3	INNSA1	8439115	11-08-20	LATEX EXAMINATION GLOVES POWDERED LARGE LATEX EXAMINATION GLOVES POWDERED	822,666	0	0	046/2011	531(I)	001/2017	1185	98,720	148,080	49,360	98,720	MALAYSIA	0
4	INNSA1	9191220	15-10-20	LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( LARGE ) LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( LARGE )	929,864	0	0	046/2011	531(I)	001/2017	1185	111,584	167,375	55,792	111,584	MALAYSIA	0
5	INNSA1	9191220	15-10-20	LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( MEDIUM ) LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( MEDIUM )	7,495,610	0	0	046/2011	531(I)	001/2017	1185	899,473	1,349,210	449,737	899,473	MALAYSIA	0
6	INNSA1	9191220	15-10-20	LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( SMALL ) LATEX EXAMINATION GLOVES-LIGHTLY POWDERED	929,864	0	0	046/2011	531(I)	001/2017	1185	111,584	167,375	55,792	111,584	MALAYSIA	0
7	INNSA1	3255632	22-03-21	LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( MEDIUM ) LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( MEDIUM )	8,349,593	0	0	046/2011	531(I)	001/2017	1185	1,001,951	1,502,927	500,976	1,001,951	MALAYSIA	0
8	INNSA1	3255632	22-03-21	LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( SMALL ) LATEX EXAMINATION GLOVES-LIGHTLY POWDERED	1,035,804	0	0	046/2011	531(I)	001/2017	1185	124,297	186,445	62,148	124,297	MALAYSIA	0
9	INNSA1	3255632	22-03-21	LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( LARGE ) LATEX EXAMINATION GLOVES-LIGHTLY POWDERED ( LARGE )	1,035,804	0	0	046/2011	531(I)	001/2017	1185	124,297	186,445	62,148	124,297	MALAYSIA	0
10	INNSA1	4892737	01-08-21	NITRILE GLOVES, SINGLE USE (SIZES- M-L-XL) (100PCS / 50 PAIRS / 1 BOX)NITRILE GLOVES, SINGLE USE (SIZES- M-L-XL) (100PCS / 50 PAIR	3,393,000	10	339,300			001/2017	1185	451,948	677,921	225,974	825,178	CHINA	33930
11	INNSA1	6010499	27-10-21	POWDERED LATEX POWDER FREE EXAMINATION GLOVES AQL2.0 (SIZE 5-15% M-65%L20%GLOVES	125,381	0	0	046/2011	531(I)	001/2017	1185	21,046	31,569	10,523	21,046	MALAYSIA	0
12	INNSA1	6010499	27-10-21	POWDERED LATEX POWDER EXAMINATION GLOVES AQL2.0 (SIZE S-15% M-65% L20%GLOVES	701,525	0	0	046/2011	531(I)	001/2017	1185	84,183	126,275	42,092	84,183	MALAYSIA	0
13	INNSA1	9958726	10-08-22	NITRILE EXAMINATION GLOVES (24720 BOX) NITRILE EXAMINATION GLOVES	1,127,433	0	0	053/2011	563	001/2017	1185	135,292	202,938	67,646	135,292	MALAYSIA	0
14	INNSA1	9989016	12-08-22	NITRILE LONG CUFF EXAMINATION GLOVES GLOVES	1,299,368	0	0	053/2011	563	001/2017	1185	155,924	233,886	77,962	155,924	MALAYSIA	0
15	INNSA1	9989016	12-08-22	LATEX LONG CUFF EXAMINATION GLOVES GLOVES	1,012,494	0	0	053/2011	563	001/2017	1185	121,499	182,249	60,750	121,499	MALAYSIA	0
16	INNSA1	4040384	05-01-23	Nitrile Examination Gloves 5.0 gm(CERT NOKI-2022-MICECA-26-010126)EXAMINATION GLOVES	80,675	10	8,068			001/2017	1185	10,746	16,119	5,373	19,620	MALAYSIA	806.8
17	INNSA1	4040384	05-01-23	Latex Powdered Examination Gloves 5 gm (CERT NOKI-2022-MICECA-26-010126)EXAMINATION GLOVES	1,892,452	10	189,245			001/2017	1185	252,075	378,112	126,037	460,244	MALAYSIA	18924.5
18	INNSA1	4040384	05-01-23	Latex Powder-Free Examination Gloves 6.0 gm (CERT NOKI-2022-MICECA-26-010126)EXAMINATION GLOVES	61,541	10	6,154			001/2017	1185	8,197	12,296	4,099	14,967	MALAYSIA	615.4
19	INNSA1	4040384	05-01-23	Latex Powder-Free Examination Gloves 5 gm (CERT NOKI-2022-MICECA-26-010126)EXAMINATION GLOVES	285,604	10	28,560			001/2017	1185	38,042	57,064	19,021	69,459	MALAYSIA	2856
20	INNSA1	4040384	05-01-23	Nitrile Examination Gloves 4.0 gm (CERT NOKI-2022-MICECA-26-010126)EXAMINATION GLOVES	303,394	10	30,339			001/2017	1185	40,412	60,618	20,206	73,785	MALAYSIA	3033.9
21	INNSA1	4040384	05-01-23	Latex Powdered Examination Gloves 6.0 gm (CERT NOKI-2022-MICECA-26-010126)EXAMINATION GLOVES	973,962	10	97,396			001/2017	1185	129,732	194,598	64,866	236,868	MALAYSIA	9739.6
22	INNSA1	7469076	22-08-23	Latex Powdered Examination Gloves EXAMINATION GLOVES	4,173,743	0	0	053/2011	563	001/2017	1185	500,849	751,274	250,425	500,849	MALAYSIA	0
23	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powderfree (S)(Class A - Non sterile and non measurable) (Blue)EXAMINATION GLOVES	137,567	0	0	053/2011	563	001/2017	1185	16,508	24,762	8,254	16,508	MALAYSIA	0
24	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powderfree (M)(Class A - Non sterile and non measurable) (D Blue)EXAMINATION GLOVES	477,664	0	0	053/2011	563	001/2017	1185	57,320	85,980	28,660	57,320	MALAYSIA	0
25	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powderfree (M)(Class A - Non sterile and non measurable) (V Blue)EXAMINATION GLOVES	818,717	0	0	053/2011	563	001/2017	1185	98,246	147,369	49,123	98,246	MALAYSIA	0



26-	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powder-free (M)(Class A - Non sterile and non measurable) (BLACK)EXAMINATION GLOVES	131,835	0	0	053/2011	563	001/2017	1185	15,820	23,730	7,910	15,820	MALAYSIA	0
27	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powder-free (M)(Class A - Non sterile and non measurable) (Blue)MEEXAMINATION GLOVES	213,038	0	0	053/2011	563	001/2017	1185	25,565	36,347	12,782	25,565	MALAYSIA	0
28	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powder-free (X)(Class A - Non sterile and non measurable) (V Blue)EXAMINATION GLOVES	180,557	0	0	053/2011	563	001/2017	1185	21,667	32,500	10,833	21,667	MALAYSIA	0
29	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powder-free (L)(Class A - Non sterile and non measurable) (V Blue)EXAMINATION GLOVES	769,040	0	0	053/2011	563	001/2017	1185	92,285	138,427	46,142	92,285	MALAYSIA	0
30	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powder-free (L)(Class A - Non sterile and non measurable) (BLACK)EXAMINATION GLOVES	257,939	0	0	053/2011	563	001/2017	1185	30,953	46,429	15,476	30,953	MALAYSIA	0
31	INNSA1	8667354	07-11-23	Nitrile Examination Gloves powder-free (X)(L)(Class A - Non sterile and non measurable) (D Blue)EXAMINATION GLOVES	143,299	0	0	053/2011	563	001/2017	1185	17,196	25,794	8,598	17,196	MALAYSIA	0
32	INNSA1	8935900	25-11-23	Latex Examination Gloves Powdered (L)(Class A - Non sterile and non measurable)Each bag contains 2000 pairs (4000 pcs)EXAMINATION GLOVES	268,015	0	0	053/2011	563	001/2017	1185	32,162	48,243	16,081	32,162	MALAYSIA	0
33	INNSA1	8935900	25-11-23	Latex Examination Gloves Powdered (M) (Class A - Non sterile and non measurable)Each bag contains 2000 pairs (4000 pcs)EXAMINATION GLOVES	3,260,853	0	0	053/2011	563	001/2017	1185	391,302	586,954	195,651	391,302	MALAYSIA	0
34	INNSA1	8935900	25-11-23	Latex Examination Gloves Powdered (S) (Class A - Non sterile and non measurable)Each bag contains 2000 pairs (4000 pcs)EXAMINATION GLOVES	268,015	0	0	053/2011	563	001/2017	1185	32,162	48,243	16,081	32,162	MALAYSIA	0
35	INNSA1	9066534	04-12-23	Latex Examination Gloves Powdered (S) (Class A - Non sterile and non measurable)EXAMINATION GLOVES	226,038	0	0	053/2011	563	001/2017	1185	27,125	40,687	13,562	27,125	MALAYSIA	0
36	INNSA1	9066534	04-12-23	Nitrile Examination Gloves Powder-Free (S) (Class A - Non sterile and non measurable)EXAMINATION GLOVES	626,865	0	0	053/2011	563	001/2017	1185	75,224	112,836	37,612	75,224	MALAYSIA	0
37	INNSA1	9066534	04-12-23	Nitrile Examination Gloves Powder-Free (L) (Class A - Non sterile and non measurable)EXAMINATION GLOVES	610,869	0	0	053/2011	563	001/2017	1185	73,304	109,956	36,652	73,304	MALAYSIA	0
38	INNSA1	9066534	04-12-23	Nitrile Examination Gloves Powder-Free (M) (Class A - Non sterile and non measurable)EXAMINATION GLOVES	561,879	0	0	053/2011	563	001/2017	1185	67,426	101,138	33,713	67,426	MALAYSIA	0
39	INNSA1	9066534	04-12-23	Latex Examination Gloves Powdered (L) (Class A - Non sterile and non measurable)EXAMINATION GLOVES	226,038	0	0	053/2011	563	001/2017	1185	27,125	40,687	13,562	27,125	MALAYSIA	0
40	INNSA1	9066534	04-12-23	Latex Examination Gloves Powdered (M) (Class A - Non sterile and non measurable)EXAMINATION GLOVES	1,130,192	0	0	053/2011	563	001/2017	1185	135,623	203,435	67,812	135,623	MALAYSIA	0
41	INNSA1	9764214	21-01-24	Powdered Latex Examination Gloves (M) Class A Non-Sterile and Non-MeasurableEach Bag Contains 2000 Pairs (4000 Pcs)EXAMINATION GLOVES	5,488,970	0	0	046/2011	531(I)	001/2017	1185	658,677	988,015	329,338	658,677	MALAYSIA	0
42	INNSA1	9855418	27-01-24	Nitrile Examination Gloves (M) Class A Non-Sterile and Non-MeasurableEach Carton Contains 500 Pairs (1000 Pcs)EXAMINATION GLOVES	491,599	0	0	046/2011	531(I)	001/2017	1185	58,992	88,488	29,496	58,992	MALAYSIA	0
43	INNSA1	9855418	27-01-24	Powdered Latex Examination Gloves (M) Class A Non-Sterile and Non-MeasurableEach Bag Contains 1000 Pairs (2000 Pcs)EXAMINATION GLOVES	2,869,202	0	0	046/2011	531(I)	001/2017	1185	344,304	516,456	172,152	344,304	MALAYSIA	0
44	INNSA1	9855418	27-01-24	Powdered Latex Examination Gloves (L)Class A Non-Sterile andNon-MeasurableEach Bag Contains 1000 Pairs (2000 Pcs)EXAMINATION GLOVES	803,916	0	0	046/2011	531(I)	001/2017	1185	96,470	144,705	48,235	96,470	MALAYSIA	0
45	INNSA1	3253144	29-04-24	POWDER-FREE LATEX GLOVES NON-STERILE AND NON MEASURABLE EACH BAG CONTAINS 1000 PAIRS (2000 PCS)POWDER FREE LATEX GLOVES	406,233	0	0	046/2011	531(I)	001/2017	1185	48,748	73,122	24,374	48,748	MALAYSIA	0
46	INNSA1	3539347	17-05-24	LATEX POWDER EXAMINATION GLOVES (L) NON-STERILE AND NON-MEASURABLE EACH BAG CONTAINS 2000 PAIRS (4000 PCS)LATEX POWDER EXAMINATION GLOVES	515,532	0	0	046/2011	531(I)	001/2017	1185	61,864	92,796	30,932	61,864	MALAYSIA	0

47	INNSA1	3539347	17-05-24	LATEX POWDER EXAMINATION GLOVES (S) NON-STERILE AND NON-MEASURABLE EACH BAG CONTAINS 2000 PAIRS (4000 PCS)LATEX POWDER EXAMINATION GLOVES	653,347	0	0	046/2011	531(I)	001/2017	1185	78,402	117,603	39,201	78,402	MALAYSIA	0
48	INNSA1	3539347	17-05-24	LATEX POWDER EXAMINATION GLOVES (M) NON-STERILE AND NON-MEASURABLE EACH BAG CONTAINS 2000 PAIRS (4000 PCS)LATEX POWDER EXAMINATION GLOVES	3,169,756	0	0	046/2011	531(I)	001/2017	1185	380,371	570,556	190,185	380,371	MALAYSIA	0
49	INNSA1	3647490	24-05-24	LATEX POWDERED GLOVES LATEX POWDERED GLOVES	43,729	0	0	046/2011	531(I)	001/2017	1185	5,248	7,871	2,624	5,248	MALAYSIA	0
50	INNSA1	3647490	24-05-24	300MM LATEX POWDER-FREE DISPOSABLE GLOVES (L) 300MM LATEX POWDER-FREE DISPOSABLE GLOVES	303,674	0	0	046/2011	531(I)	001/2017	1185	36,441	54,661	18,220	36,441	MALAYSIA	0
51	INNSA1	3647490	24-05-24	300MM LATEX POWDER-FREE DISPOSABLE GLOVES (M) 300MM LATEX POWDER-FREE DISPOSABLE GLOVES	303,674	0	0	046/2011	531(I)	001/2017	1185	36,441	54,661	18,220	36,441	MALAYSIA	0
52	INNSA1	4632908	22-07-24	LATEX POWDERED EXAMINATION GLOVES (L) NON-STERILE AND NON-MEASURABLELATEX POWDERED EXAMINATION GLOVES	452,966	0	0	046/2011	531(I)	001/2017	1185	54,356	81,534	27,178	54,356	MALAYSIA	0
53	INNSA1	4632908	22-07-24	LATEX POWDERED EXAMINATION GLOVES (S) NON-STERILE AND NON-MEASURABLELATEX POWDERED EXAMINATION GLOVES	452,966	0	0	046/2011	531(I)	001/2017	1185	54,356	81,534	27,178	54,356	MALAYSIA	0
54	INNSA1	4632908	22-07-24	LATEX POWDERED EXAMINATION GLOVES (M) NON-STERILE AND NON-MEASURABLELATEX POWDERED EXAMINATION GLOVES	3,623,728	0	0	046/2011	531(I)	001/2017	1185	434,847	652,271	217,424	434,847	MALAYSIA	0
Total					73,421,651									4,451,437			