



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



F.No. S/26-Misc-438/2025-26/Gr.VA/JNCH Date: 13/11/2025
F.No. CADT/CIR/ADT/ThBA/77/2024
Show Cause Notice No. 1308/2025-26/Commr/Gr. VA/CAC/JNCH
S/10- 1103/2025-26/Adj/Commr./Gr.VA/NS-V/CAC/JNCH

DIN No. 20251178NX000000F50D

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

M/s Dynamic Conglomerate Private Limited (IEC-AAHCD0395H) having address at 401 Simba Tower, Vishweshwar Nagar, Goregaon East, Mumbai Suburban-400063. (hereinafter referred to as importer) had filed Bills of Entry as per **Annexure-I** enclosed herewith for the clearance of imported goods i.e power supply of different module and classified them under CTH 85044029 and availed the BCD exemption condition no-4 of Notification No 25/2005-Cus dated 01.03.2005 and IGST @18%.

2. During the course of Post Clearance Audit of Bills of Entry of M/S Dynamic Conglomerate Private Limited (IEC -AAHCD0395H) it had been prima-facie noticed that Importer had imported the goods described as Power Supply with different Model Nos. (as per B/Es mentioned in Annexure-I) declared under CTH 85044029 and availed the BCD exemption condition no-4 of Notification No. 25/2005 dated 01.03.2005 were cleared through Customs on payment of IGST@18%. The date of Out of Charge of oldest B/E i.e 9571928/15.11.2020 was 18.11.2020.

3. The relevant provisions of the said notification are reproduced in the following Table; for ease of reference:-

Table-I

Sr. No of Ntfn 25/2005 dtd. 01.03.2005	Chapter Heading or Sub Heading	Description of goods
4.	85044029	Static Converters for automatic data processing machines and units thereof, and telecommunication apparatus, other than static convertors for cellular mobile phones.

4. A static converter is an electronic device that converts electrical energy from one form to another without moving parts. These converters are used to change voltage levels, alter the frequency of electrical signals, or convert between alternating current (AC) and direct current (DC). The Importer has imported goods as per B/Es mentioned in Annexure-1 are not Static Converters of any type. It is found that the Impugned goods were power supply and "Transformer" is used for Power Supply. The Transformer is classified under following CTH,85043100 as given below;

CTH	Description
8504 3100	-Other Transformer Having a Power Handling Capacity not exceeding 1KVA

It is clear that above mentioned goods was not a static converter and BCD exemption condition no-4 of notification no.25/2005 dated 01.03.2005 was available to static convertor only during the material time.

5. Hence, the Imported goods appear to be classified under CTH - 85043100 which attract BCD @10% and IGST @18%. Hence, total effective duty @30.98%.

6. Accordingly, the details of description of goods, Bill of Entry, applicability of corrected BCD amount & SWS Cess & IGST have been computed as per Annexure-1. As per the calculations in respect of said Bills of Entry, the BCD, SWS cess & IGST is short levied and the same appears to be recoverable. Therefore, it appears that you are liable to pay the differential duty amounting to **Rs. 4,18,46,427/- (Rupees Four Crore Eighteen Lac Forty Six Thousand Four Hundred Twenty Seven Only)** along with applicable interest.

7. After introduction of self-assessment vide Finance Act, 2011, it is the responsibility of the importer to make true and correct declaration in all aspects like classification, valuation, including calculation of duty and claim of benefit, however in the instant case the duty amount has been not paid due to wrong classification of CTH, resulting in loss to Govt. exchequer to the tune of **Rs. 4,18,46,427/-**.

8. In view of the above, Consultative Letter No. 298/2024-25/C3 dated 01/07/2024 was issued to the importer wherein the importer was advised to pay the differential duty along with applicable interest and penalty if agree with the view of the department on the subject issue.

Reply letter dated 29.07.2024 has been received from the importer, the copy of which is enclosed herewith. However, the Importer does not agree with the Department's view.

9. Relevant legal provisions which are applicable in this instant case are reproduced for ease of reference.

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 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. '

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 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;

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, 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.'

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 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.'

10. 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 [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, 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 description, value, notification, 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 and claimed the notification correctly by giving the complete description of the goods. Knowing the facts that the notification benefit is for "**Static converters** for automatic data processing machines and units thereof and telecommunication apparatus, other than static convertors for cellular mobile phones" only. The importer wrongly claimed the benefit of Sr No-4 of the BCD Notification NO.25/2005 dated 1.3.2005.

11. The importer failed to differentiate between the "**Static converters** for automatic data processing machines and units thereof, and telecommunication apparatus, other than static convertors for cellular mobile phones" and Impugned goods mentioned in Annexure-I resulting in short payment of Duty amounting to **Rs. 4,18,46,427/- (Four Crore Eighteen Thousand Fourty Six Thousand four Hundred Twenty Seven Rupees only).**

12. In view of the above, it appears that there is mens rea on the part of the importer to evade customs duty by wrong availment of BCD Notification NO.25/2005 dated 01.03.2005 and thereby payment of customs duty at lower rate. This act of the importer appears to have rendered the impugned goods liable for confiscation under Section 111(m) of the Customs Act, 1962 and importer appears liable for penal action under Section 114(A) and /or 112(a) of Customs Act, 1962.

13. In view of the above, the importer **M/s Dynamic Conglomerate Private Limited (IEC-AAHCD0395H)** is required to show cause to the **Commissioner of Customs**, Nhava Sheva-V Commissionerate, Jawaharlal Nehru Custom House, Nhava Sheva, Taluk: Uran, District: Raigad, Maharashtra, Pin: 400707 within 30 days of receipt of the this notice as to why:-

(i) The subject goods should not be confiscated under Section 111(m) of the Customs Act, 1962;

(ii) The benefit of BCD exemption under condition no-4 of notification no.25/2005 dated 01.03.2005, which is specifically available to static convertor, should not be denied and BCD @10% should not be levied.

(iii) The Effective duty should not be assessed@ 30.98% the differential duty to INR **Rs. 4,18,46,427/- (Four Crore Eighteen Thousand Fourty Six Thousand four Hundred Twenty Seven Rupees only)** should not be demanded and recovered from the importer under section 28(4) of the Customs Act, 1962.

(iv) The applicable interest on the amount specified above should not be recovered from them in terms of section 28AA of the Customs Act, 1962.

(v) Penalty should not be imposed under Section 112(a)/114A of the Customs Act, 1962.

14. 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

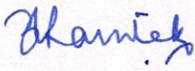
notice, failing which importer may be subject to higher penalty equal to the duty and interest so determined.

15. The written explanation/reply should be filed by the noticee to the **Commissioner of Customs**, 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.

16. 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.

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

18. 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.


(Anil Ramteke) 17/11/25
Commissioner of Customs
NS-V, NHAVA SHEVA, JNCH

Enclosed: as above

- (i) Annexure-I
- (ii) Reply of Consultative letter

M/s Dynamic Conglomerate Private Limited

401, Simba Tower, Vishweshwar Nagar,
Goregaon East, Mumbai, Suburban-400063

Copy to:

1. The Asst./Dy. Commissioner of Customs, CAC, JNCH (adjudication)
2. The Dy. Commissioner of Customs, Circle- C3, Audit, JNCH
3. Notice Board (CHS Section).
4. Office.

IEC Name	BE Number	BE Date	Item Code	Full Item Description	CTH Code	Assessable Value Amount	IGST PAID	IGST+BCD Payable	DIFF. DUTY
DYNAMIC	9571928	11/15/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. GAMMA-12-407 (BRAND FINGERS)COMPUTER POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) COMPUTER POWER S	85044029	451757.42	81316.3	139954	58638
DYNAMIC	9571928	11/15/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) COMPUTER POWER S	85044029	2577603.75	463968.7	798542	334573
DYNAMIC	9571928	11/15/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. BLACK BOX 500 (BRAND FINGERS) COMPUTER POWER	85044029	1462485.89	263247.5	453078	189831
DYNAMIC	9869045	12/8/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) COMPUTER POWER S	85044029	2032330.99	365819.6	629616	263797
DYNAMIC	9869045	12/8/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) COMPUTER POWER S	85044029	1359228.13	244661.1	421089	176428
DYNAMIC	2165632	12/30/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS)COMPUTER POWER	85044029	1043623.26	187852.2	323314	135462
DYNAMIC	2165632	12/30/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. BLACK BOX 500 (BRAND FINGERS)COMPUTER POWER	85044029	440813.89	79346.5	136564	57218
DYNAMIC	2165632	12/30/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. POLONIUM -400 (BRAND FINGERS)COMPUTER POWER	85044029	2860493.4	514888.8	886181	371292
DYNAMIC	2165632	12/30/2020 0:00	85044029	COMPUTER POWER SUPPLY MODEL NO. GAMMA-401 (BIS REG NO. R-41177679)FOR COMPUTER, PS2 200	85044029	7358.7	1324.6	2280	955
DYNAMIC	3730793	4/27/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM - 400 (BIS REG NO. R-41177679) FOR COMPUTER, PS	85044029	503184.96	90573.3	155887	65313
DYNAMIC	3730793	4/27/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-12-407 (BIS REG NO. R-41177679) FOR COMPUTER, PS	85044029	7358.7	1324.6	2280	955
DYNAMIC	3730793	4/27/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM - 400 (BIS REG NO. R-41177679) FOR COMPUTER, PS	85044029	14899.39	2681.9	4616	1934
DYNAMIC	3855162	5/7/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM - 400 (BIS REG NO. R-41177679) FOR COMPUTER, PS	85044029	1066941.05	192049.4	330538	138489
DYNAMIC	3866855	5/8/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, PS	85044029	448600.22	80748	138976	58228
DYNAMIC	3866855	5/8/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM - 400 (BIS REG NO. R-41177679) FOR COMPUTER, PS	85044029	7234.86	1302.3	2241	939
DYNAMIC	4088468	5/26/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM -400 (BRAND FINGERS) FOR COMPUTER, PS2 200	85044029	2124118.62	382341.4	658052	275711
DYNAMIC	4739802	7/20/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	2090800.84	376344.2	647730	271386
DYNAMIC	4974619	8/8/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 FOR COMPUTER, (BIS REG NO. R-41177679) PS2 200	85044029	804626.16	144832.7	249273	104440
DYNAMIC	4974619	8/8/2021 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500 FOR COMPUTER,(BIS REG NO. R-41177679) PS2 2	85044029	613994.08	110518.9	190215	79696
DYNAMIC	4974619	8/8/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-12-407 FOR COMPUTER, (BIS REG NO. R-41177679) PS2 2	85044029	8234.8	1482.3	2551	1069
DYNAMIC	5130764	8/21/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	7777.31	1399.9	2409	1010
DYNAMIC	5130764	8/21/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	2458.07	442.5	762	319
DYNAMIC	5177519	8/25/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	3789.89	682.2	1174	492
DYNAMIC	5177519	8/25/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	8154.22	1467.8	2526	1058
DYNAMIC	5267279	9/1/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	6513.38	1172.4	2018	845
DYNAMIC	5340260	9/7/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	7724.95	1390.5	2393	1003
DYNAMIC	5340260	9/7/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	7520.27	1353.7	2330	976
DYNAMIC	5492522	9/18/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	6660.12	1198.8	2063	865
DYNAMIC	5491517	9/18/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	7520.27	1353.7	2330	976
DYNAMIC	5492522	9/18/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	8330.91	1499.6	2581	1081
DYNAMIC	5510868	9/20/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	8330.91	1499.6	2581	1081
DYNAMIC	5510868	9/20/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	3265662.55	587819.3	1011702	423883
DYNAMIC	5506494	9/20/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	1960169.37	352830.5	607260	254430
DYNAMIC	5703359	10/5/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER , PS2 200	85044029	1083519.69	195033.5	335674	140641
DYNAMIC	5703359	10/5/2021 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (BIS REG NO. R-41177679) FOR COMPU	85044029	619699.8	111546	191983	80437
DYNAMIC	5703359	10/5/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401(BRAND FINGERS) FOR COMPUTER(BIS REG NO. R-R-4	85044029	8222.58	1480.1	2547	1067
DYNAMIC	5822900	10/13/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	9508.29	1711.5	2946	1234
DYNAMIC	5822900	10/13/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401(BRAND FINGERS) FOR COMPUTER(BIS REG NO. R-R-4	85044029	6935.14	1248.3	2149	900
DYNAMIC	5924413	10/21/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	3621241.86	651823.5	1121861	470037
DYNAMIC	6065816	10/30/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 PS2 200W WITH INDIAN 3 PIN POWER CORD, WITH C	85044029	7701.93	1386.4	2386	1000
DYNAMIC	6065816	10/30/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	7701.93	1386.4	2386	1000
DYNAMIC	6065816	10/30/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	7701.93	1386.4	2386	1000

DYNAMIC C	6113538	11/3/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	85044029	8456.63	1522.2	2620	1098
DYNAMIC C	6113538	11/3/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	85044029	7959.19	1432.7	2466	1033
DYNAMIC C	6113538	11/3/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	85044029	7227.09	1300.9	2239	938
DYNAMIC C	6245154	11/14/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 FOR COMPUTER (BIS REG NO. R-41177679)POWER S	85044029	85044029	6643.8	1195.9	2058	862
DYNAMIC C	6447558	11/29/2021 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BLACK BOX 500 FOR COMPUTER (BIS REG NO. R-41177679	85044029	85044029	1138467.18	204924.1	352697	147773
DYNAMIC C	6447558	11/29/2021 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BLACK BOX 500 FOR COMPUTER (BIS REG NO. R-41177679	85044029	85044029	2675474.74	481585.5	828862	347277
DYNAMIC C	6447558	11/29/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 FOR COMPUTER (BIS REG NO. R-41177679) PS2 200W	85044029	85044029	9951.01	1791.2	3083	1292
DYNAMIC C	6613911	12/10/2021 0:00	85044029	POWER SUPPLY MODEL NO. POLONIUM-400 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R	85044029	85044029	3630229.77	653441.4	1124645	471204
DYNAMIC C	6904539	12/31/2021 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BLACK BOX 500 (BRAND FINGERS)FOR COMPUTER (BIS RE	85044029	85044029	6810.04	1225.8	2110	884
DYNAMIC C	6904539	12/31/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 PSU (BRAND FINGERS) FOR COMPUTER (BIS REG NO	85044029	85044029	7781.66	1400.7	2411	1010
DYNAMIC C	6898658	12/31/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	85044029	1605224.09	288940.3	497298	208358
DYNAMIC C	6904539	12/31/2021 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	85044029	2260410.29	406873.9	700275	293401
DYNAMIC C	7079563	1/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (BRAND FINGERS) FOR COMPUTER (BIS REG NO. R-R	85044029	85044029	1612313.54	290216.4	499495	209278
DYNAMIC C	7079563	1/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 PSU (BRAND FINGERS) FOR COMPUTER (BIS REG NO	85044029	85044029	953786.65	171681.6	295483	123802
DYNAMIC C	7190115	1/22/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITH GB (BIS REG NO. R-41177679) FOR C	85044029	85044029	2896040.92	521287.4	897193	375906
DYNAMIC C	7190115	1/22/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BLACK BOX 500 (BIS REG NO. R-41177679) FOR COMPU	85044029	85044029	496789.92	89422.2	153906	64483
DYNAMIC C	7349411	2/3/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (BIS REG NO. R-41177679) FOR COMPU	85044029	85044029	6838.45	1230.9	2119	888
DYNAMIC C	7361399	2/4/2022 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401(BRAND FINGERS) FOR COMPUTER(BIS REG NO. R-R-41	85044029	85044029	6755.59	1216	2093	877
DYNAMIC C	7443549	2/11/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER	85044029	85044029	4608946.39	829610.4	1427852	598241
DYNAMIC C	7443549	2/11/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REGNO. R-41177679) FO	85044029	85044029	3294957.34	593092.3	1020778	427685
DYNAMIC C	8037617	3/28/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REGNO. R-41177679) FO	85044029	85044029	887467.04	159744.1	274937	115193
DYNAMIC C	8037617	3/28/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REGNO. R-41177679) FO	85044029	85044029	3261441.36	587059.4	1010395	423335
DYNAMIC C	8275618	4/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REGNO. R-41177679) FO	85044029	85044029	7850029.01	1413005.2	2431939	1018934
DYNAMIC C	8275618	4/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12 -407(BIS REG NO. R-41177679) FOR COMPU	85044029	85044029	1476582.79	265784.9	457445	191660
DYNAMIC C	8275618	4/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 FOR COMPUTER WITH SATA 8PIN (SAMPLE)	85044029	85044029	439.78	79.2	136	57
DYNAMIC C	8275618	4/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 FOR COMPUTER WITHSATA 8PIN (SAMP)	85044029	85044029	487.32	87.7	151	63
DYNAMIC C	8275618	4/14/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	4171232.4	750821.8	1292248	541426
DYNAMIC C	8493517	4/30/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	1473479.09	265226.2	456484	191258
DYNAMIC C	8633056	5/11/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12 -407(BIS REG NO. R-41177679) FOR COMPU	85044029	85044029	7855471.29	1413984.8	2433625	1019640
DYNAMIC C	8633056	5/11/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REGNO. R-41177679) FO	85044029	85044029	4254732.32	765851.8	1318116	552264
DYNAMIC C	9084570	6/13/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) FO	85044029	85044029	4388013.9	789842.5	1359407	569564
DYNAMIC C	9323298	6/29/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	1518764.54	273377.6	470513	197136
DYNAMIC C	9445833	7/7/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 WITHOUT GB (BISREG NO. R-41177679) F	85044029	85044029	2912260.25	524206.9	902218	378011
DYNAMIC C	9445833	7/7/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	4426815.15	796826.7	1371427	574601
DYNAMIC C	9703053	7/25/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	4368523.06	786334.2	1353368	567034
DYNAMIC C	9908500	8/7/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	4833391.51	241669.6	1497385	1255715
DYNAMIC C	2076279	8/19/2022 0:00	85044029	POWER SUPPLY FOR COMPUTER MODEL NO. GAMMA-401 (BIS REG NO. R-41177679) W/O GB	85044029	85044029	9452364.31	1701425.6	2928342	1226917
DYNAMIC C	2493718	9/17/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	9503668.73	1710660.4	2944237	1233576
DYNAMIC C	2709858	10/2/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REGNO. R-41177679) FO	85044029	85044029	4171663.98	750899.5	1292382	541482
DYNAMIC C	3388751	11/20/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	894751.28	161055.2	277194	116139
DYNAMIC C	3388751	11/20/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 W/O GB (BIS REGNO. R-41177679) FOR	85044029	85044029	3633758.3	654076.5	1125738	471662
DYNAMIC C	3668518	12/9/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	4556251.38	820125.3	1411527	591401
DYNAMIC C	3834253	12/21/2022 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029	3964658.03	713638.5	1228251	514613
DYNAMIC C	4091578	1/8/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) F	85044029	85044029				

DYNAMIC	4144793	1/12/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500(BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	1009200.24	181656	312650	130994
DYNAMIC	4144793	1/12/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	3256744.5	586214	1008939	422725
DYNAMIC	4144793	1/12/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 WITHOUT GB (BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	1347326.96	242518.9	417402	174883
DYNAMIC	4393563	1/28/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	3913914.82	704504.7	1212531	508026
DYNAMIC	4405465	1/30/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 WITHOUT GB (BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	1333062.73	239951.3	412983	173032
DYNAMIC	4405465	1/30/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500 (BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	1002913.48	180524.4	310703	130178
DYNAMIC	4405465	1/30/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 WITHOUT GB (BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	7110849.86	1279953	2202941	922988
DYNAMIC	44580768	2/10/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	8993763.5	1618877.4	2786268	1167391
DYNAMIC	5358623	4/3/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	9369600.96	1686528.2	2902702	1216174
DYNAMIC	5571480	4/18/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	1273519.07	229233.4	394536	165303
DYNAMIC	5761502	5/1/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	1419821.31	255567.8	439861	184293
DYNAMIC	5761502	5/1/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	91091.14	16396.4	28220	11824
DYNAMIC	5761502	5/1/2023 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 (SAMPLE) BLACK COATING CASING 200W (F.O.C) FOR COMPUTER, PS2	85044029	433.85	78.1	134	56
DYNAMIC	5761502	5/1/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500(BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	1539202.97	277056.5	476845	199789
DYNAMIC	5761502	5/1/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500(BIS REG NO. R-41177679) FOR COMPUTER, PS2	85044029	1565070.4	281712.7	484859	203146
DYNAMIC	6116697	5/25/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	8116210.1	1460917.8	2514402	1053484
DYNAMIC	6116697	5/25/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	2844897.83	512081.6	881349	369268
DYNAMIC	6260214	6/3/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	236345.63	42542.2	73220	30678
DYNAMIC	6260214	6/3/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	3690.47	664.3	1143	479
DYNAMIC	6521387	6/22/2023 0:00	85044029	550W POWER SUPPLY (SAMPLE FOR TESTING) FOR COMPUTER 650W POWER SUPPLY (SAMPLE	85044029	4025.97	724.7	1247	523
DYNAMIC	6521387	6/22/2023 0:00	85044029	750W POWER SUPPLY (SAMPLE FOR TESTING) FOR COMPUTER 750W POWER SUPPLY (SAMPLE	85044029	4361.47	785.1	1351	566
DYNAMIC	6521387	6/22/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	4369224.98	786460.5	1353586	567125
DYNAMIC	6521387	6/22/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	7827901.28	1409022.2	2425084	1016062
DYNAMIC	6636136	6/29/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 WITHOUT GB (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	697819.09	125607.4	216184	90577
DYNAMIC	6636136	6/29/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500 WITH GB (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	1035036.47	186306.6	320654	134348
DYNAMIC	6636136	6/29/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500 WITH GB (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	1014102.29	182538.4	314169	131630
DYNAMIC	7252202	8/8/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	8442876.89	1519717.8	2615603	1095885
DYNAMIC	7252202	8/8/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	8149942.6	1466989.7	2524852	1057863
DYNAMIC	7534487	8/26/2023 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	672317.12	121017.1	208284	87267
DYNAMIC	7534487	8/26/2023 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-12-407 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	4354.71	783.9	1349	565
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY 750W FOR COMPUTER (SAMPLE FOR TESTING) POWER SUPPLY 750W SAMPLE	85044029	8017173.85	1443091.3	2483720	1040629
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) W/O GB FOR COMPUTER, P	85044029	4010.92	722	1243	521
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY 650W FOR COMPUTER (SAMPLE FOR TESTING) POWER SUPPLY 650W SAMPLE	85044029	1358.19	244.5	421	176
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY 200W FOR COMPUTER (SAMPLE FOR TESTING) POWER SUPPLY 200W SAMPLE	85044029	646341.7	116341.5	200237	83895
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (BIS REG NO. R-41177679) W/O GB FOR COMPUTER, P	85044029	3690.89	664.4	1143	479
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY 550W FOR COMPUTER (SAMPLE FOR TESTING) POWER SUPPLY 550W SAMPLE	85044029	1276.7	229.8	336	166
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY 200W FOR COMPUTER (SAMPLE FOR TESTING) POWER SUPPLY 200W SAMPLE	85044029	4041313.44	727436.4	1251999	524563
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	527060.55	94870.9	163283	68412
DYNAMIC	8039085	9/21/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	853.64	153.7	264	111
DYNAMIC	8675597	11/8/2023 0:00	85044029	UPGRADED SAMPLE OF POWER SUPPLY 200W MODEL NO. GAMMA-401 FOR COMPUTER (SAMPLE	85044029	2902801.64	522504.3	899288	376784
DYNAMIC	8675597	11/8/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 (BIS REG NO. R-41177679) W/O GB FOR COMPUTER, P	85044029	1276.62	229.8	395	166
DYNAMIC	8675597	11/8/2023 0:00	85044029	UPGRADED SAMPLE OF POWER SUPPLY 200W MODEL NO. POLONIUM 400 CS FOR COMPUTER, P	85044029	895830.67	161249.5	277528	116279
DYNAMIC	8675597	11/8/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 W/O GB (BIS REG NO. R-41177679) FOR COMPUTER, P	85044029	996551.29	179379.2	308732	129352

DYNAMIC	8675597	11/8/2023 0:00	85044029	UPGRADED SAMPLE OF POWER SUPPLY 200W MODEL NO. GAMMA-12-407 FOR COMPUTER	85044029	932.79	167.9	289	121
DYNAMIC	8724448	11/10/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-419(BIS REG NO.R-41267112) FOR COMPUTER	85044029	2142280.43	385610.5	663678	278068
DYNAMIC	8945836	11/26/2023 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679)FOR COM	85044029	348055.79	626500	1078276	451776
DYNAMIC	9032435	12/2/2023 0:00	85044029	POWER SUPPLY MODEL NO. BLACK BOX 500 WITH GB (BIS REG NO.R-41177679)FOR COMPUTE	85044029	993408.07	178813.5	307758	128944
DYNAMIC	9032435	12/2/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401(BIS REG NO.R-41177679)FOR COMPUTER,P	85044029	8310380.18	1495868.4	2574556	1078687
DYNAMIC	9368989	12/22/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 W/O GB (BIS REG NO.R-41177679)FOR C	85044029	646086.21	116295.5	200158	83862
DYNAMIC	9368989	12/22/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (LONG CABLE)W/OGB(BIS REG NO. R-411	85044029	221214.61	39818.6	68532	28714
DYNAMIC	9368989	12/22/2023 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 W/O GB (BIS REG NO. R-41177679)FOR CON	85044029	2834822.22	510268	878228	367960
DYNAMIC	9690574	1/16/2024 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679) FOR COM	85044029	77167.25	13890.1	23906	10016
DYNAMIC	9690574	1/16/2024 0:00	85044029	POWER SUPPLY WITH GB MODEL NO. FINGERS GAMMA-12-407(BIS REG NO. R-41177679) FOR C	85044029	10030.14	1805.4	3107	1302
DYNAMIC	9690574	1/16/2024 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-12-407(BIS REG NO. R-41177679) FOR C	85044029	438895.58	79001.2	135970	56969
DYNAMIC	9690574	1/16/2024 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-12-407(BIS REG NO. R-41177679) FOR C	85044029	4389.19	790.1	1360	570
DYNAMIC	9690574	1/16/2024 0:00	85044029	POWER SUPPLY WITH GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679) FOR COM	85044029	7742691.96	1393684.6	2388686	1005001
DYNAMIC	9690574	1/16/2024 0:00	85044029	POWER SUPPLY WITH GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679) FOR COM	85044029	1003020.04	180543.6	310736	130192
DYNAMIC	2127682	2/13/2024 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679) FOR COM	85044029	865417.04	155775.1	268106	112331
DYNAMIC	2127682	2/13/2024 0:00	85044029	POWER SUPPLY WITH GB MODEL NO. FINGERS GAMMA-12-407 (LONG CABLE)(BISREG NO. R-41177679) FOR C	85044029	7452116.84	1341381	2308666	967285
DYNAMIC	2127912	2/13/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (LONG CABLE)(BISREG NO. R-41177679) FOR C	85044029	152635.79	27474.4	47287	19812
DYNAMIC	2127682	2/13/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (LONG CABLE)(BISREG NO. R-41177679) FOR C	85044029	913639.56	164455.1	283046	118590
DYNAMIC	2804878	3/30/2024 0:00	85044029	POWER SUPPLY UNIT WITH FINGERS LOGO FOR COMPUTER (SAMPLE FOR TESTING AN	85044029	2034.03	366.1	630	264
DYNAMIC	2804878	3/30/2024 0:00	85044029	POWER SUPPLY WITH GB MODEL NO. FINGERS GAMMA-12-407 (LONG CABLE)(BISREG NO. R-41177679) FOR COM	85044029	1017134.4	183084.2	315108	132024
DYNAMIC	2804878	3/30/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407 (LONG CABLE)(BISREG NO. R-41177679) FOR COM	85044029	685748.88	123434.8	212445	89010
DYNAMIC	2804878	3/30/2024 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679) FOR COM	85044029	7416345.25	1334942.2	2297584	962642
DYNAMIC	3039095	4/16/2024 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 W/O GB FOR COMPUTER (BIS. R-41177679) WITH IND	85044029	62060.37	11170.9	19226	8055
DYNAMIC	3039095	4/16/2024 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 W/O GB FOR COMPUTER (BIS. R-41177679) WITHOUT	85044029	647759.27	116596.7	200676	84079
DYNAMIC	3039095	4/16/2024 0:00	85044029	POWER SUPPLY MODEL NO. GAMMA-401 W/O GB FOR COMPUTER (BIS. R-41177679) WITH IND	85044029	416.45	75	129	54
DYNAMIC	3441544	5/11/2024 0:00	85044029	POWER SUPPLY W/O GB MODEL NO. FINGERS GAMMA-401(BIS REG NO. R-41177679) FOR COM	85044029	6179523.51	1112314.2	1914416	802102
DYNAMIC	3441544	5/11/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BOXLRON -700 (BIS REG NO. R-41177679) FOR COMPUTER	85044029	981699.2	176705.9	304130	127425
DYNAMIC	3441544	5/11/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BOXLRON -601 (BIS REG NO. R-41177679) FOR COMPUTER	85044029	903404.25	162612.8	279875	117262
DYNAMIC	3441544	5/11/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BOXLRON -850 (BIS REG NO. R-41177679) FOR COMPU	85044029	957608.52	172369.5	296667	124298
DYNAMIC	3441544	5/11/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BOXLRON -800 (BIS REG NO. R-41177679) FOR COMPU	85044029	873290.71	157192.3	270545	113353
DYNAMIC	3441544	5/11/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-12-407(LONG CABLE) W/OGB FOR COMPUTER	85044029	1066016.11	151882.9	330252	138369
DYNAMIC	3546859	5/18/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 W/O GB FOR COMPUTER (BIS. R-41177679)	85044029	456330.75	82139.5	141371	59232
DYNAMIC	3546859	5/18/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS GAMMA-401 W/O GB FOR COMPUTER(BIS. R-41177679)	85044029	7611643.12	1370095.8	2358087	987991
DYNAMIC	3546859	5/18/2024 0:00	85044029	POWER SUPPLY MODEL NO. FINGERS BLACK BOX 500 WITH GB FOR COMPUTER OLD PCBA (BI	85044029	1015275.68	182749.6	314532	131783
TOTAL						317550751.1	56530795	98377223	41846427

SANJAY SINGHAL

Advocate

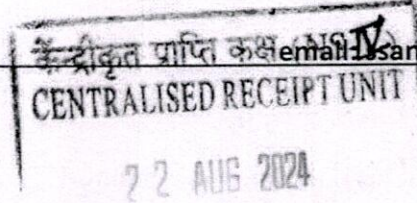
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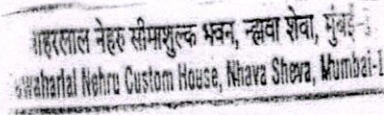
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F No. Admn/9/Dynamic/26/2024

Dated: 29th Jul 2024

To
The Joint Commissioner of Customs
O/o Commissioner of Customs (Audit)
Jawaharlal Nehru Custom House
Sheva



Sub: Consultative Letter No. 298/2024-25/C3 dated 01.07.2024

Sir,

Kind reference is invited to Consultative Letter No 298/2024-25/C3 dated 01.07.2024 regarding the duty liability on import of Power Supply wherein the custom duty benefit claimed under Sr No 4 of Notification No. 25/2005 – Cus dated 01.03.2005 is being challenged by the Audit Department.

2. The basic argument of the department is that, "a static converter is a meshed network of electrical components that act as a linking, adapting or transforming stage between two sources, generally between a generator and a load.

Depending upon the type of function performed, power electronic converters are categorized into following types.

AC to DC = Rectifier: it converts AC to Unipolar (DC) current

DC to AC = Inverter: it converts DC to AC of desired frequency and voltage

DC to DC = Chopper: it converts constant to variable DC or variable DC to Constant DC.

It is found that the imported goods described as Power Supply are not converter of any type, It is found that the impugned goods are for power supply and "Transformer" is used for power supply having CTH 85043100.

3. Thus the core argument is that the item are not Converters but Transformers and therefore proposes to classify the same under heading 85043100 of CTA 1975. It bears mention that no evidences have been supplied with the said Consultative Letter as to how it is deciphered that the goods are Transformers and not Converters.

4. The HSN Explanatory Notes to heading 8504 which details Transformers is reproduced below for ready reference –

(1) ELECTRICAL TRANSFORMERS

Electrical transformers are apparatus which without having any moving parts, transform, by means of induction and using a preset or adjustable system an alternating current into another alternating current of different voltage, impedance etc. These usually consist of two or more coils of insulated wire wound in various configurations on laminated iron cores, although in some cases (e.g., radio-frequency transformers) there may be no magnetic core, or the core may be of agglomerated iron dust, ferrite, etc. An AC in one coil (the primary circuit) induces an AC usually at different values of current and voltage in the others (the secondary circuit). In certain cases (auto transformers) there is only a single coil, part of the winding of which is common to the primary and secondary circuits. In shell type transformers there is a shell of laminated iron round the transformer.

Certain transformers are designed for particular purposes, e.g., matching transformers for matching the impedance of one circuit with that of another and instrument transformers (current or voltage transformers, combined instrument transformers) used to step down or step up voltages or currents to the level of the connected equipment, e.g., measuring instruments, electricity meters or protective relays.

The heading covers all transformers. They vary from ballasts for the control of the amount of current that flows through discharge lamps or tubes, small types used in wireless sets, instruments, toys, etc., to large types enclosed in oil tanks or equipped with radiators, fans, etc. for cooling purposes. The large types are used in electricity stations, stations for interconnecting mains, distributing stations or sub-stations. The frequency may vary from mains frequencies up to

very high radio frequencies. The heading includes baluns (balancing units) which reduce electro-magnetic interference by balancing the Impedance in paired lines.

The power-handling capacity of a transformer is the kilovolt-ampere (kVA) output based on continual use at the rated secondary voltage (or amperage, when applicable) and at the rated frequency without exceeding the rated temperature limitations.

Transformers for electric welding equipment presented separately without their welding heads or welding appliances are classified in this heading. However, they are excluded (heading 85.15) when presented together with their welding heads or welding appliances.

The heading also covers induction coils, a kind of transformer in which an intermittent or fluctuating direct current in the primary induces a corresponding current in the secondary. They can be used either to step up the voltage to a higher value or, in the case of telephony, to reproduce in the secondary Circuits a small fluctuating current corresponding to the fluctuation imposed on a steady DC in the primary. The heading covers induction coils of all kinds, other than ignition equipment for internal combustion engines (heading 85.11).

5. It may be therefore, be noted that the goods under import do not have any characteristic as explained in the above HSN notes. Therefore, the goods are not Transformers as alleged in the impugned Notice.

6. In this regard, it is submitted that the imported goods are rightly classifiable under Tariff Item 85044029 The relevant extract of the Customs Tariff is as follows:

Tariff Item	Description of goods
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS
8504 10	- Ballasts for discharge lamps or tubes: *****
	- Liquid dielectric transformers: *****
8504 23	-- Having a power handling capacity exceeding 10,000 kVA:

	- Other transformers:

8504 40	- Static converters:
8504 4010	--- Electric inverter
	--- Rectifier:
8504 4021	--- Dip bridge rectifier
8504 4029	--- Other

7. The noticee has classified under the heading 85044029 as Other Static Converters. Therefore, it is necessary to understand as to what exactly these Power Supply are as defined in the invoices. The imported goods are a switched-mode power supply (SMPS), which are used for converting AC to DC and obtaining a controlled DC power supply in CPU type Desktop Computers. It is a necessary product in the CPU of the desktop computers wherein it 3-pin AC plug is plugged into the slot and it converts the same AC current into DC current since the Computer Motherboard and other components only work on DC Current and not on AC Current.

8. On the other hand, the proposal of Audit to classify the same as Transformers is clearly erroneous. It may be seen from the HSN Explanatory Notes to heading 8504 that transformers convert the voltage of one AC Current to another voltage of AC Current. There is no change in the form of Current supplied. One can easily discern such transformers in Rural India wherein the 440V of the Power Lines are transformed to household 230V lines and supplied to the households. These are the transformers and they simply convert the voltage from one to another without changing the form of Current. These could be Step-up Transformers or Step-down Transformers to increase or decrease the voltage respectively. The power supply imported by the noticee converts the AC Current to DC Current so that the components of the CPU get their necessary power requirement.

9. The HSN Notes for the heading 8504 describe Static Converters as follows –

(II) ELECTRICAL STATIC CONVERTERS

The apparatus of this group are used to convert electrical energy in order to adapt it for further use. They incorporate converting elements (e.g., valves) of different types. They may also incorporate various auxiliary devices (e.g., transformers, induction coils, resistors, command regulators, etc.). Their operation is based on the principle that the converting elements act alternately as conductors and non-conductors.

The fact that these apparatus often incorporate auxiliary circuits to regulate the voltage of the emerging current does not affect their classification in this group, nor does the fact that they are sometimes referred to as voltage or current regulators.

This group includes:

- (A) Rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.*
- (B) Inverters by which direct current is converted to alternating current.*
- (C) Alternating current converters and cycle converters by which alternating current (single or polyphase) is converted to a different frequency or voltage.*
- (D) Direct current converters by which direct current is converted to a different voltage.*

Electrical static converters may be divided into the following principal categories according to the type of converting element with which they are equipped :

- (1) Semiconductor Converters based on the one-way conductivity between certain crystals. Such converters consist of a semiconductor as the converting element and various other devices (e.g., coolers, tape conductors, drives, regulators control circuits).*

These include:

- (a) Monocrystalline semiconductor rectifiers using, as a converting element, a device containing silicon or germanium crystals (diode, thyristor, transistor).*
- (b) Polycrystalline semiconductor rectifiers using a selenium disc.*

(2) Gas discharge converters, such as :

(a) Mercury arc rectifiers. Their converting element consists of a glass envelope or a metal tank having a vacuum and containing a mercury cathode and one or more anodes through which the current to be rectified passes. They are equipped with auxiliary devices e.g. for priming, charging, cooling, and sometimes to maintain the vacuum.

There are two categories of gas discharge rectifiers identifiable according to the mechanism of the primer, viz., "excitrons" (with charging anodes) and "ignitrons" (with igniters).

(b) Thermo-ionic rectifiers with incandescent cathodes. Their converting element (e.g., a thyatron) is similar to that of mercury arc rectifiers except that it contains an incandescent cathode in place of the mercury cathode.

(3) Converters with a mechanical converting element based on the one-way conductivity of various contacts, such as :

(a) Contact rectifiers (e.g., those using camshafts) with a device whose metal contacts open and close in synchronisation with the frequency of the alternating current to be rectified.

(b) Mercury-jet turbine rectifiers with a rotating jet of mercury, synchronised with the frequency of the alternating current, which strikes a fixed contact.

(c) Vibrator rectifiers with a thin metal tongue, oscillating at the frequency of the alternating current, which touches a contact so placed that the current is drawn from the source.

(4) Electrolytic rectifiers based on the principle that the combination of certain products used as electrodes in combination with certain liquids used as electrolytes will only allow current to flow in a single direction.

Electrical static converters may be used for different purposes, e.g. :

(1) Converters to supply electricity to drive stationary machines or electric traction vehicles (e.g. locomotives).

(2) Supply converters, such as accumulator chargers (which consist essentially of rectifiers with associated transformer and current control apparatus) converters for galvanising and electrolysis emergency power packs, converters for

installations which supply high-tension direct current, converters for heating purposes and for the current supply to electro-magnets.

Also classified here are converters known as high-tension generators (used particularly with radio apparatus, emission tubes, microwave tubes, ion-beam tubes) which convert the current from any source, usually the mains, into the direct high-tension current necessary for feeding the equipment concerned by means of rectifiers transformers etc.

This heading also includes stabilised suppliers (rectifiers combined with a regulator), e.g., uninterruptible power supply units for a range of electronic equipment.

However, high-tension generators (or transformers) specifically designed for supplying radiological apparatus fall in heading 90.22. Automatic voltage regulators are classified in heading 90.32.

10. As may be seen from the above, the apparatus are used to convert the energy for further use viz., function as Rectifiers by which AC Current is converted to DC Current. Hence being in the nature of Rectifiers, they have appropriately been classified under heading 85044029, as Other Static Converters.

11. As such, these Power Supply are a complex apparatus comprising of a PCB having the following components thereon viz.,

- Line Filters
- Rectifiers
- Capacitors
- Resistors
- Transistors
- Transformers
- PWM ICs

12. Therefore, the goods as imported are not transformers *per se* but have various component thereon which converts the AC to DC current in a static manner and hence are rightly classifiable under heading 85044029 only.



13. In this regard, kindly find attached copy of Tribunal Order in the case of CC Vs HCL infosystems Ltd, wherein the department contested that SMPS, which exclusively supplies power to Computers are rightly classifiable under heading 850440 and not heading 8471, as held by the Commissioner of Customs (Appeals). Therefore, the department has all along been of the view that the item SMPS is nothing but a static converter which converts AC to DC current and therefore is a type of static converter falling under heading 850440.

14. In view of the above submissions and the Tribunal Order, it is clear that the imported goods described as Power Supply in the invoices are nothing but Static Converters to convert the AC Current to DC Current and supply to computers etc for working at DC Voltage as specified.

15. It is therefore, requested that the Consultative Letter may kindly be withdrawn.

Thanking You

With due regards

S. Singhal
SANJAY SINGHAL
(Sanjay Singhal)
ADVOCATE
R. No. MAH/1216/2015

Encl:

1. Case Law cited above

2002 (1) TMI 753 - CEGAT, CHENNAI

Other Citation: 2002 (142) E.L.T. 636 (Tri. - Chennai)

COMMISSIONER OF CUSTOMS, CHENNAI VERSUS HCL INFOSYSTEMS LTD.

C/354/2001/Md

Order No. - 125/2002

Dated: - 31-1-2002

Judgment / Order

S/Shri S.L. Peeran, Jeet Ram Kait, JJ.

REPRESENTED BY : Shri A. Jayachandran, DR, for the Appellant.**Shri Varadharajan, Asstt. Manager, for the Respondent.****[Order per : S.L. Peeran, Member (J) (Oral)]. -**

This is a Revenue Appeal, aggrieved by the order of the Commissioner (Appeals) in Order-in-Appeal No. C. Cus. 390/2001, dated 19-6-2001 by which the Commissioner (Appeals) after examining the literature has held that the item under import is Switch Mode Power Supply (SMPS) and it is entirely different from UPS. His finding is that the UPS is required to be classified under sub-heading 8504.40 while the item in question is required to be classified under sub-heading 84.71 as parts of computer. He has also noted the judgment of the Tribunal in the case of M/s. Wipro Infotech Ltd. v. CCE reported in 2001 (129) E.L.T. 517 wherein it has been held that SMPS specifically designed for and used exclusively in computers to convert AC current to DC current is covered under Chapter Note 5(b) of Chapter 84 of the CET, 1985 and the Tribunal overruled the classification adopted under the Heading 85.04. In the grounds of appeal paras 1 to 6, the Revenue has stated as follows :

"1. The above mentioned CEGAT judgment wherein it was held that SMPs are specifically designed for use and exclusively used in Computers is not applicable to this case. Moreover Hon'ble CEGAT did not take note of Norex 5(E) to Chapter 84 and HSN, because nowhere in the product literature, furnished by the importer, it is mentioned that the goods imported "switch power supply" is exclusively used in computers only and also is specially designed for that purpose.

2. The classification of goods depends upon Chapter heading, sub-heading, chapter/section notes read with General Rules for the interpretation of the first schedule of CTA, 1975, and so the classification cannot be merely based on the design and its use with other goods only.

3. From the name of the items, "switch mode power supply" and also from the product's literature it is clear that the principal function of the SMPS is to supply desired continuous maximum electrical power when connected to main AC power supply, so that the instrument to which it is connected, may be compatible to work under desired power supply and condition. It converts AC power supply to DC power supply (as desired) under which the instrument connected to it may work.

4. For SMPS to be classifiable under 84.71 as an unit of automatic data processing machines, it should satisfy all the three conditions as mentioned in the Note (5) of Chapter 84 subject to exclusion of the

condition mentioned at Note (5)(E) which states that "the machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the heading appropriate to their respective functions or failing that in residual heading". Here specific function of SMPS is to convert the AC power supply as input to desired DC power supply as output which is other than the function of Data processing as done by the Computer. Hence it has to be classified in the heading appropriate to their respective functions or failing that in the residual headings.

5. Further the conditions mentioned at Note (5)(B) of Chapter 84 are also not satisfied by the imported item i.e. SMPS because SMPS is not accepting or delivering any data in a form (codes or signals) which can be used by the system i.e. computer. SMPS only gives a desired DC power supply as output or the computer to run when it is connected to AC power supply as input, but it is not involved in any data processing as being done by the other units of computer such as input units, central processing units, output units.

6. As per Exp. Notes to 8471 (page 1408), "Power Supply Units" are specifically excluded from this heading and they are generally classifiable under heading 8504.

However as per the Explanatory Notes (Page 1450) to heading 85.04 which states that "This heading also includes stabilised suppliers (rectifiers combined with a regulator, e.g. power supply units for machines of heading 84.71, the subject switch power supply units are to be classified in 8504 as per this.

Hence classification of "SMPS" under 8471 as parts of computer is not correct.

Based on the above grounds, the learned Commissioner (Appeals)'s above said order may be set aside and Hon'ble CEGAT may pass such order which they deem fit."

2. Shri A. Jayachandran, learned DR pointed out to HSN Note at page 1450 which clearly includes stabilized suppliers (rectifiers combined with a regulator) e.g. power supply units for functions of heading 84.71. He also reiterates the grounds of appeal extracted above.

3. The representative of the respondents contends that the item is not Power Supply Unit, but it is a SMPS which is specifically designed for and used exclusively in computers to convert AC current to DC current and also it satisfies the requirement as laid down in Note 5(B) of Chapter 84 which is reproduced below :

"(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :

- (a) It is of a kind solely or principally used in an automatic data processing system ;
- (b) It is connectable to the central processing unit either directly or through one or more other units, and
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system."

He also filed catalogue of Power Supply Design Guide and referred to para 3.3.1 which reads as under :

"PWR - OK is a "power good" signal. It should be asserted high by the power supply to indicate that the +12 VDC, +5 VDC, and +3.3 VDC outputs are above the under voltage thresholds listed in Section 3.2.1"

He explained from this literature that the conclusion arrived at by the Commissioner (Appeals) that the item is not UPS but part of computer in the form of SMPS specifically designed for and used exclusively for computer is keeping in line with Note 5(B) of Chapter 84. He submits that the present case squarely falls within the ambit of the judgment rendered by CEGAT in the case of Wipro Infotech v. CCE reported in 2000 (129) E.L.T. 517. He submits that the judgment in the case of Luminous Electronics v. CCE pertains to UPS alone and not the item like the one in question. He submits that the Commissioner (Appeals) has