



आयुक्त, सीमाशुल्क (एनएस- V) का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-V),
जवाहरलाल नेहरू सीमाशुल्क भवन, 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-474/2025-26/Gr.VA/JNCH

Date: ०९/12/2025

F.No. 7820114/2024/PBA-CIR-B1-O/o Commr-Cus-Adt-Delhi

Show Cause Notice No. 1569 /2025-26/Commr/Gr. VA/CAC/JNCH

S/10-1370/2025-26/Adj/Commr./Gr.VA/NS-V/CAC/JNCH

DIN No. 20251278N/0000888F38

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

M/s. Amazon Wholesale (India) Private Limited, 14th Floor, Unit 1401 to 1421, Block – E, International Trade Tower, Nehru Place, New Delhi – 110019 (IEC 513081950) is engaged in trading of Echo devices, wireless remote, E-reader, etc. mainly through BOM, INNSA 1, INMAA4.

2. Premises Based Audit under Section 99A of the Customs Act, 1962 in respect of Auditee for the period 2019-20 to 2022-23 was initiated on 19, 20 & 21.03.2024 at Room No. 139 in Customs Audit Commissionerate, New Customs House, New Delhi. Entry Conference was conducted on 05.03.2024 in presence of Mr. Prasad Salvi, Head of Global Trade Services, and Mr. Naveen P., Senior Program Manager, Global Trade Services, authorized representative of M/s. Amazon Wholesale (India) Pvt. Ltd, (IEC No. 513081950). The audit has been conducted on the basis of records/Data/Information provided by auditee and the Exit Conference done on 08.05.2024.

During the course of audit and on examination of records, 04 (four) observations were raised and same were communicated to the auditee. The auditee agreed with all the four observations and also agreed to deposit the differential duty along with the applicable interest. However, the same is yet to be deposited by the auditee.

3. Observation of Audit team:-

The auditee has imported the following items and classified under Chapter Heading CTH-8518 and CTH 8517 and availed exemption notification no. 57/2017(sl. no. 20) dated 30.06.2017 & 12/2022(sl. no. 20) dated 01.02.2022 and paid BCD % 15%- as detailed in Table-A below:-

TABLE-A

Sl. No.	Description of Goods	CTSH	Notfn. No.	BCD @
1	Amazon Echo 4	85182200; 85182210	57/2017 (sl. no. 20) and 12/2022 (sl. No 9 & 10)	15%
2.	Echo Show 8	85285900	57/2017 (sl.no. 20)	10% or 15%

3.	Echo Show 10	85285900	57/2017 (sl.no. 20)	10% or 15%
4.	Echo Studio	85182200, 85182210	57/2017 (sl.no.20) and 12/2022 (sl. No 9 & 10)	15%

4. The issue involved in this case was whether the subject imported devices were liable to be classified under sub-heading CTH-851762 which specifies –“*Machines for reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus*” OR under sub-heading CTH 851822 which specifies- “*Multiple speakers, mounted in the same enclosure*” and CTH 852859 (for “Echo Show 8 & 10) which specifies- “*Other monitors and projectors, not incorporating television reception apparatus*”.

5. The Customs Authority for Advance Rulings (CAAR) vide ruling dated 20/07/2021 has classified the above items under CTSN 852859 & 851822 as tabulated below in TABLE-B:-

TABLE-B

Sl. No.	Description of Goods	CTSH
1	Amazon Echo 4	85182200; 85182210
2.	Echo Show 8	85285900
3.	Echo Show 10	85285900
4.	Echo Studio	85182200, 85182210

6. Against the above ruling the auditee filed appealed before Hon’ble High Court of Delhi under Section 28KA of the Customs Act, 1962 and the Hon’ble Court vide final order dated 11/12/2023 set aside the CAAR order dated 20/07/2021; and passed the judgement and classified the above items as mentioned in the TABLE-C below:-

TABLE-C

Sl. No.	Description of Goods	CTSH
1	Amazon Echo 4	85176290
2.	Echo Show 8	85176290
3.	Echo Show 10	85176290
4.	Echo Studio	85176290

7. The auditee informed that they have not received any communication regarding filing SLP by the department against the above High Court Order dated 11/12/2023 till date and it is considered that the said judgement has been accepted by the department and accordingly they have also requested the port Commissionerates for reassessment as per the High Court Order.

8. The auditee has informed/declared that the above items viz., Echo4; Echo Show-8; Echo Show 10 & Echo Studio are MIMO enabled and during audit they accepted that the device Echo Buds is also MIMO enabled.

8.1 Notification no. 57/2017 Sl. No. 13S as amended, provides that-

Sl. no	Chapter or Heading or sub-heading or tariff Item	All goods other than PCBA following goods namely	Standard rate of duty	Condition
20	85176290 or 85176990	All goods other than the following goods namely:- (a)----- (b)----- ----- (h) <i>Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products;</i>	10%	-

From the above, it is evident that all the above mentioned devices are classifiable under CTH 85176290 and as the same are MIMO enable devices the benefit under exemption notification no 57/2017 (sl. no. 20) is not applicable. Hence the auditee is liable to pay BCD @20% instead of 10%/15% in the above imported devices. Duty calculation at Annexure – 1.

9. Further, the auditee has also imported “**Echo Buds**” and classified under CTH 85176290 and availed the benefit of exemption notification no. 57/2017 (sl.no. 20) and cleared the goods by paying BCD@10%. Since the device “Echo Buds” are MIMO enabled as admitted by auditee during audit the said exemption will not be available for this item. Hence, the duty against Bills of entry No. (i) 7798056 dt. 09.03.2022, (ii) 7253325 dt. 27.01.2022, (iii) 7301819 dt. 31.01.2022, (iv) 7674436 dt. 28.02.2022, and (v) 8422908 dt. 26.04.2022 short paid is appears to be recoverable under Section 28 of the Customs Act, 1962 along with applicable interest. Duty calculation Annexure-1.

10 Relevant legal provisions which are applicable in the instant case are reproduced below for ease of reference.

10.1 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.’

10.2 **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. '

10.3 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.'

10.4 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;

10.5 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. '

10.6 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.'

11. 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.

12. Thus, it appears that the short levy of duty of **Rs. 9,75,85,998/-** (Rs. Nine Crores Seventy-Five Lakhs Eighty-Five Thousand and Nine Hundred Ninety-Eight only) [Rs. 8,25,58,210/- (BCD) + Rs. 82,55,820/- (SCD) + Rs. 67,71,968/- (IGST)], appears to be recoverable from the importer under the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest as applicable under Section 28AA of the Act, *ibid*.

13. Therefore, in terms of Section 124 read with Section 28(4) of the Customs Act, 1962, **M/s Amazon Wholesale (India) Pvt. Ltd. (IEC -0595032818)** is hereby called upon 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 goods covered under Bills of Entry as detailed in **Annexure-I** to this Show Cause Notice, amounting to **Rs. 9,75,85,998/- (Rs. Nine Crores Seventy-Five Lakhs Eighty-Five Thousand and Nine Hundred Ninety-Eight only)** should not be held liable for confiscation under Section 111(m) and/or 111(o) of the Customs Act, 1962.
- (ii) The benefit of exemption notification no. 57/2017 (sl.no. 20) dated 30.06.2017 & notification no. 12/2022 (sl. No 9 & 10) dated 01.02.2022 availed by the noticee by resorting to misclassification of import goods should not be denied for the goods covered under Bills of Entry, as detailed in **Annexure-I** to this Show Cause Notice.
- (iii) The differential duties amounting to **Rs. 9,75,85,998/- (Rs. Nine Crores Seventy-Five Lakhs Eighty-Five Thousand and Nine Hundred Ninety-Eight only)**, should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962.
- (iv) Penalties should not be imposed on them under Section 112(a) and/or 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
(Anil Ramteke) 9/11/25

Commissioner of Customs
NS-V, NHAVA SHEVA, JNCH

M/s Amazon Wholesale (India) Pvt. Ltd. (IEC -0513081950)

14th Floor, Unit 1401 to 1421, Block-E,
International Trade Tower, Nehru Place,
New Delhi - 110019

Encl: RUDs & Calculation Annexure - 1

RUD 1 - Entry conference letter dated 05.03.2024

RUD 2- Exit conference letter C. No. CADT/CIR/ADT/PBA/56/2023-PBA-Cir-B1-O/o Commr-Cus-Adt-Delhi/5188 dated 08.05.2024

RUD 3 - auditee reply letter dated 06.06.2024 received on 10.06.2024

RUD 4 - Final Audit report No.143/B-1/Delhi/2023-24 dt .2024

Copy to:

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

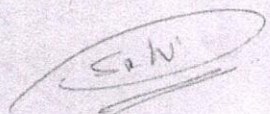
Entry Conference dated 05.03.2024 in respect of conducting Premise Based Audit (PBA) of M/s. Amazon Wholesale (India) Pvt. Ltd

Mr. Prasad Salvi, Head of Global Trade Services, and Mr. Naveen P., Senior Program Manager, Global Trade Services, authorized representative of M/s. Amazon Wholesale (India) Pvt. Ltd. (IEC No. 513081950) (hereinafter referred to as the "Auditee"), 14th Floor, Unit 1401 to 1421, Block – E, International Trade Tower, Nehru Place, New Delhi – 110019 attended the Entry Conference for conducting the PBA of the Auditee in terms of section 99A of the Customs Act, 1962 for the Financial Year 2019-20 to 2022-23 at New Custom House, New Delhi on 05.03.2024. The Audit team consisting Shri Anuj Singh, Appraiser & Shri Ashish Kumar & Ranjeet Singh Rawat, both Superintendent, introduced themselves to the auditee and explained the objective, scope, period of the audit and obligations of the auditee under the Customs Act, 1962.

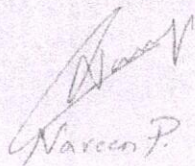
2. Further, Mr. Prasad Salvi and Mr. Naveen P., informed that the Auditee is an Importer and Exporter.

3. Further the representatives of the auditee, on being asked, confirmed that they will provide the requisite documents at New Custom House. Further, he informed that the Auditee has nominated Mr. Prasad Salvi, Head of Global Trade Services, and Mr. Naveen P., Senior Program Manager, Global Trade Services, authorized representative of M/s. Amazon Wholesale (India) Pvt. Ltd. (IEC No. 513081950), for conducting the PBA. The auditee requested to conduct the PBA process in the New Custom House, New Delhi and submitted authority letter in this regard.

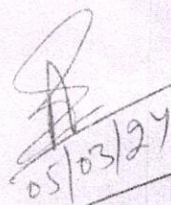
4. Mr. Prasad Salvi, Head of Global Trade Services, and Mr. Naveen P., Senior Program Manager, Global Trade Services, authorized representative of M/s. Amazon Wholesale (India) Pvt. Ltd. (IEC No. 513081950), agreed and put his dated signature in token of giving full co-operation to the audit team and understood the procedure of the Customs audit. The date of Audit is scheduled from 19.03.2024 to 21.03.2024 tentatively.


Prasad Salvi

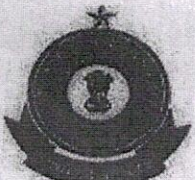
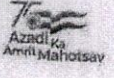
5/3/24


Naveen P.

5th March 2024


05/03/24

(ASHISH KUMAR)
Subdt. (PBA-1)

	आयुक्तसीमाशुल्कलेखापरीक्षाकार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS (AUDIT), नवीनसीमाशुल्कभवन, नईदिल्ली-११००३७ NEW CUSTOMS HOUSE, NEAR IGI AIRPORT, NEW DELHI- 110037 E-mail: ccaudit.del@gov.in, Tel: 011-25656582	
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C. No. CADT/CIR/ADT/PBA/56/2023-PBA-Cir-B1-O/o Commr-Cus-Adt-Delhi/

DIN: 202405740M000000DCA6

To,

Date: as per e-sign

M/s. Amazon Wholesale (India) Private Limited,
14th Floor, Unit 1401 to 1421, Block – E,
International Trade Tower, Nehru Place,
New Delhi – 110019 (IEC 513081950)

Sir/Madam,

Subject: Exit Conference dated 08.05.2024 in respect of Customs On-site (Customs office) Post Clearance Audit (OSPCA) under Section 99A of the Customs Act, 1962 of M/s. AMAZON WHOLESALE (INDIA) PRIVATE LIMITED- reg.

The team of auditors of Customs Audit Commissionerate, New Customs House, New Delhi conducted the audit of your concern through Entry Conference at the office premises of the Customs Audit Commissionerate at Room No. 139-B, First Floor, New Custom House, Near IGI Airport, New Delhi-110037 under Section 99A of the Customs Act, 1962 for the period F Y. 2019-20 to 2022-23. The audit was conducted on 19.03.2024, 20.03.2024 and 21.03.2024. Mr. Prasad Salvi, Head of Global Trade Services, and Mr. Naveen P., Senior Program Manager, Global Trade Services, authorized representative of M/s. Amazon Wholesale (India) Pvt. Ltd, (IEC No. 513081950) assisted during the audit and provided records/Data/Information as requested.

2. On scrutiny of the selected Bill(s) of Entry/ Shipping Bills on sample basis and other documents/records of the auditee, various observations have been made which are given below:-

(i) Vide BE No. 5904861 dated 19.10.2021, 7941675 dt. 21.03.2022, 8157541 dt. 06.04.2022 and others, the Auditee has imported "AMAZON ECHO 4" under CTH 85182200, 85182210 and 85176290 during the audit period which appears to be classifiable under CTH 85176290 as adjudicated by Delhi High Court vide its judgement dt. 11.12.2023 attracting 20% BCD. Also, being a MIMO device, the said goods are not entitled to exemption under Notification No. 57/2017 and 12/2022. Therefore, the auditee is liable to pay additional duty as per calculation chart given in **Annexure-A**.

(ii) Vide BE No. 5085657 dated 17.08.2021, 5512771 dt. 20.09.2021, 3239787 dt. 10.11.2022 and others; the Auditee has imported "ECHO SHOW 8" and vide BE No. 5786239 dt. 10.10.2021, 7403742 dt. 08.02.2022, 3239930 dt. 10.11.2022 and others; the auditee has imported "ECHO SHOW 10" during 2021-22 and 2022-23; under CTH 85285900 which appears to be classifiable under CTH 85176290 attracting 20% BCD as adjudicated by Delhi High Court vide its judgement dt. 11.12.2023. Also, being a MIMO device, the said goods are not entitled to exemption under Notification No. 57/2017. Therefore, the auditee is liable to pay additional duty as per calculation chart given in **Annexure-A**.

(iii) For the BE No. 5370857 dated 09.09.2021, 5537608 dt. 22.09.2021, 2073744 dt. 19.08.2022 and others, the Auditee has imported "ECHO STUDIO" under CTH 85182200, 85182210 during 2021-22 and 2022-23; which appears to be classifiable under CTH 85176290 attracting 20% BCD adjudicated by Delhi High Court vide its judgement dt. 11.12.2023. Also, being a MIMO device, the said goods are not entitled to exemption under Notification No. 57/2017 and 12/2022. Therefore, the auditee is liable to pay additional duty as per calculation chart given in **Annexure-A**.

(iv) For the BE No. 7798056 dt. 09-03-2022, 7253325 dt. 27-01-2022, 7301819 dt. 31-01-2022, 7674436 dt. 28-02-2022, 8422908 dt. 26-04-2022, the Auditee has imported "ECHO BUDS" under CTH 85176290 availing the benefit of Notification No. 57/2017 during the audit period which appears to be classifiable under CTH 85183100 as per Advance Ruling CAAR/Del/Amazon/11/2022 dt. 12.09.2022. The said goods are not entitled to exemption under Notification No. 57/2017. Therefore, the auditee is liable to pay additional duty as per calculation chart given in **Annexure-A**.

3. All the observations mentioned above have been explained to the auditee representative telephonically. They are also requested to submit their reply to the each of the said observations up to **15.05.2024**.

4. It is to inform that the findings are based on the documents/information provided by the auditee during audit. However, any further discrepancies/observations that may come to notice later will be intimated at the earliest. Further, it is also to intimate that the department reserves its right to take appropriate action to safeguard revenue in case of any irregularity(ies) escaping identification during the period covered under audit due to misinformation/non-disclosure of information on part of the auditee.

भवदीय,
08/05/2024
अधीक्षक

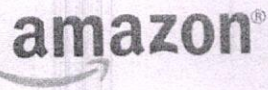
ओएसपीसीए - 1, सीमा शुल्क लेखापरीक्षा,
न्यू कस्टम्स हाउस, नई दिल्ली - 110037

Encl :- as above

संलग्नक :- उपरोक्तानुसार

Email :- india-exim@amazon.com, prasads@amazon.com, navpara@amazon.com

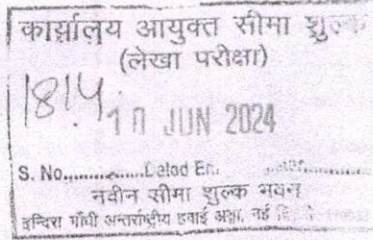
Financial Year	Port Code	Eight Digit HS Code	BE Number	BE Date	Assessable Value Amount	BCD Amount	SCD Amount	IGST Amt	BCD Payable	SCD Payable	IGST Payable	Diff. BCD	Diff. SCD	Diff. IGST	Total Diff.
2022 - 2023	INNSA1	85182210	2073744	19-08-2022 00:00	21538841	3230825	323082	4516695	4307768	4307777	4729930	1076944	107695	213234	1397873
2022 - 2023	INNSA1	85182210	4017037	03-01-2023 00:00	1141688	171253	17125	239412	228338	22834	250715	57084	5708	11303	74096
2022 - 2023	INNSA1	85182210	3885796	23-12-2022 00:00	1163302	174495	17450	243944	232660	23266	255461	58165	5817	11517	75498
2021 - 2022	INNSA1	85182200	5980715	25-10-2021 00:00	3264266	489640	48964	684517	652853	65285	716833	163213	16321	32316	211851
2022 - 2023	INNSA1	85182210	3696235	12-12-2022 00:00	4604413	690662	69066	965546	920883	92088	1011129	230221	23022	45584	298826
2021 - 2022	INNSA1	85182200	5370857	09-09-2021 00:00	667580	100137	10014	139992	133516	13352	146601	33379	3338	6609	43326
2022 - 2022	INNSA1	85182200	5537668	22-09-2021 00:00	5155202	773280	77328	1081046	1031040	103104	1132082	257760	25776	51036	334573
2022 - 2023	INNSA1	85182200	8157541	06-04-2022 00:00	2142547	321382	32138	449292	428509	42851	470503	107127	10713	21211	139051
2022 - 2023	INNSA1	85182210	5262930	28-03-2023 00:00	1136533	170480	17048	238331	227307	22731	249583	56827	5683	11252	73761
2022 - 2023	INNSA1	85182210	4533827	07-02-2023 00:00	2290310	343547	34355	480278	458062	45806	502952	114515	11452	22674	148641
2022 - 2023	INNSA1	85182210	9466877	08-07-2022 00:00	798864.4	119830	11983	167522	159773	15977	175431	39943	3994	7909	51846
2021 - 2022	INNSA1	85182200	5084474	17-08-2021 00:00	2040361	306054	30605	427864	408072	40807	448063	102018	10202	20200	132419
2022 - 2023	INNSA1	85182210	4209638	16-01-2023 00:00	6901365	1035205	103520	1447216	1380273	138027	1515540	345068	34507	68323	447899
2022 - 2023	INNSA1	85182200	8251562	13-04-2022 00:00	2162535	324380	32438	453484	432507	43251	474893	108127	10813	21409	140349
2022 - 2023	INNSA1	85182200	8273818	14-04-2022 00:00	1075418	161313	16131	225515	215084	21508	236162	53771	5377	10647	69795
2022 - 2023	INNSA1	85182210	2077310	19-08-2022 00:00	4589074	688361	68836	962329	917815	91781	1007761	229454	22945	45432	297831
2022 - 2023	INNSA1	85182210	9466877	08-07-2022 00:00	1483605	222541	22254	311112	296721	29672	325800	74180	7418	14688	96286
2021 - 2022	INNSA1	85182200	5370857	09-09-2021 00:00	2387447	358117	35812	500648	477489	47749	524283	119372	11937	23636	154945
2022 - 2023	INNSA1	85182210	2073853	19-08-2022 00:00	1125891	168884	16888	236099	225178	22518	247246	56295	5629	11146	73070
						9850385						3283464	328347	650125	4261936



Wholesale (India)
Private Limited

Date: June 6, 2024

The Superintendent,
OSPCA-1, Customs Audit,
New Customs House,
Near IGI Airport,
New Delhi – 110037



Ref. No.: T06/3828

Ref: Your Office Letter C. No. CADT/CIR/ADT/PBA/56/2023-PBA-Cir-B1-O/o Commr- Cus-Adt-Delhi/5188 dated 08.05.2024 regarding exit conference in respect of Customs On-site post Clearance Audit (OSPCA) under Section 99A of the Customs Act.

Sub: Response to your good office's letter dated 08.05.2024.

Dear Sir,

1. This is in reference to the above-captioned letter dated 08.05.2024 issued by your good office regarding exit conference in respect of Customs On-Site Post Clearance Audit ('OSPCA') on Amazon Wholesale (India) Pvt. Ltd. ('AWIPL / Company / We').
2. Vide the above-captioned letter, your good office has asked the Company to:
 - (i) Pay the additional duty as per calculation chart given in Annexure-A to the letter with respect to bills of entry filed for "Echo 4th Gen", "Echo Show 8", "Echo Show 10" and "Echo Studio" pursuant to the Delhi High Court's order dated 11.12.2023.
 - (ii) Pay the additional duty as per calculation chart given in Annexure-A to the letter with respect to bills of entry filed for "Echo Buds" filed under CTI 8517 62 90 with benefit under Notification No. 57/2017 since as per Advance Ruling CAAR/Del/Amazon/11/2022 dated 12.09.2022, the said device is classifiable under CTI 8518 30 11.

Copy of your good office's letter dated 08.05.2024 is enclosed as **Annexure-1**.

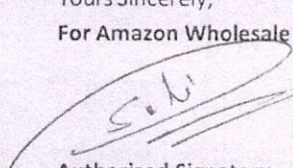
3. In this regard, the Company would like to submit that the models mentioned in point no. (i) above, i.e., Echo 4th Gen, Echo Studio were held to be classifiable under CTI 8518 22 00 and Echo Show 8, Echo Show 10 were held to be classifiable under CTI 8528 59 00 respectively, vide Advance Ruling No. CAAR/DEL/AMAZON/17/2021 dated 20.07.2021. To comply with the advance ruling, the Company was clearing the above-mentioned 4 devices under CTI 8518 22 00 and 8528 59 00 "under protest/ provisionally". However, since the Company was of the view that such devices are appropriately classifiable under CTI 8517 62 90, we filed an appeal against the Advance Ruling dated 20.07.2021 before the Hon'ble Delhi High Court. The matter was decided by the Hon'ble High Court in favor of the Company vide its order dated 11.12.2023. As mentioned in your good office's letter, as per the Hon'ble Delhi High Court, the subject 4 devices are classifiable under CTI 8517 62 90 & as a consequence, additional BCD is to be paid by the Company on such devices. The Company accepts the differential duty liability in line with the Hon'ble High Court's Order dated 11.12.2023.

Salcon Ras Vilas, Plot # D1, 5th Floor, Near Select City Walk, Saket, New Delhi - 110017
Tel. : +91 - 11 - 4601 3671
CIN : U51101DL2013FTC259251

4. It may be noted that immediately on receipt of the High Court order, the Company filed amendment applications before the respective jurisdictional authorities, requesting for re-assessment of such bills of entry, enabling the Company to make the additional duty payment. However, the re-assessment/amendment application of the Company is pending for action till date. Copy of the amendment applications along with the reminder letters filed post the High Court order are collectively enclosed as **Annexure-2**.
5. For the bills of entry pertaining to "Echo Buds" as mentioned in point no. (ii) above, the Company was initially classifying Echo Buds under CTI 8517 62 90 with the benefit of Notification No. 57/2017. Vide Advance Ruling No. CAAR/DEL/AMAZON/11/2022 dated 12.09.2022, it was held that the echo buds are classifiable under CTI 8518 30 11. While the Company did not agree with the classification as confirmed under the Advance Ruling, it took a commercial call not to file an appeal against the Advance Ruling. Accordingly, the Company filed an amendment application on 19.04.2023, requesting for re-assessment of bills of entry filed under CTI 8517 62 90 with the exemption benefit. However, said bills of entry have not been re-assessed as on date. Copy of the amendment application filed for Echo Buds along with the reminder letter is enclosed as **Annexure-3**.
6. The Company most humbly submits that it does not dispute the duty liability on the subject devices as mentioned by your good office. The Company has already made voluntary applications requesting re-assessment of such bills of entry where the duty is liable to be paid. The Company commits to making the applicable duty payments, on re-assessment of such bills of entry.
7. It is also prayed that your good office may kindly issue directions to the concerned assessing officers to expedite the reassessment enabling the Company to make the payment.
8. In view of the above, it is requested to kindly take the letter on record. We remain committed to providing any further information or clarification required in respect of above.

Yours Sincerely,

For Amazon Wholesale India Pvt. Ltd.



Authorized Signatory

Name: Prasad Salvi

Designation: Head of Global Trade Services, India.

CC: The Deputy/Assistant commissioner of customs (Gr V-C) Air Cargo Complex, Mumbai.

The Deputy/Assistant Commissioner of Customs (Gr V-C) JNCH, Nhava Sheva

The Deputy/Assistant Commissioner of Customs (Gr 5-A) INMAA1, Chennai

	आयुक्त सीमा शुल्क लेखा परीक्षा का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS (AUDIT), नवीन सीमा शुल्क भवन, नई दिल्ली -११००३७ NEW CUSTOMS HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037 E-mail: ccaudit.del@gov.in, Tel: 011-25656582	
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C. No. CADT/CIR/ADT/PBA/56/2023-PBA-Cir-B1-O/o Commr-Cus-Adt-Delhi/

Date: as per esign

To,

The Pr. Commissioner of Customs, Nhava Sheva-I,
 Jawaharlal Nehru Customs House, Nhava Sheva,
 Tal: Uran, Dist.-Raigad, Maharashtra-400707
 Email: commr-ns1@gov.in

Madam/Sir,

Sub: Audit Report No. 143/B1/Delhi/2024-25 in respect of Premises Based Audit (Customs) of M/s Amazon (Wholesale) India Limited (IEC-0513081950) for the period 2019-20 to 2022-23 under Section 99A of the Customs Act, 1962 – reg.

Please refer to the above-mentioned subject.

2. In this regard, it is to inform that the Draft Audit Report was issued vide letter C. No. CADT/CIR/ADT/PBA/56/2023-PBA-Cir-B1-O/oCommr-Cus-Adt-Delhi/5396-5402 dated 17.05.2024 in respect of Customs audit of M/s Amazon (Wholesale) India Limited (IEC-0513081950) for the period 2019-20 to 2022-23 conducted by this office under Section 99A of the Customs Act, 1962. (It is informed that no response on the same has been received from the concerned ports)

3. The paras have been approved in the MCM. Accordingly, Audit Report No. 143/B1/Delhi/2024-25 is issued to the auditee and a copy of the same is enclosed herewith for information and necessary action.

4. Kind reference is invited to Section 110AA of the Customs Act, 1962 which provides for transfer of the relevant documents, along with a report in writing, after causing audit, in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5 of the Act, *ibid*. Accordingly, Notification No. 28/2022-Customs (NT) dated 31.03.2022 provides for the proper officer to **issue the notice in the jurisdiction having the highest amount of duty/refund.**

4.1 In the instant audit, with reference to the audit report, it has been observed, as per the available information, that the highest amount of differential duty involved is at Commissionerate/port INNSA1. It is therefore requested that the powers under sections 28, 28AA or Chapter X or any applicable provision of the Customs Act (as the case may be) may be exercised by the proper officer of INNSA1 Commissionerate/port in respect of all the observations.

5. Further, apart from the audit report, all the audit observations have been elaborately discussed and attached as Brief Facts along with supporting documents for convenience. It is also informed that the earliest bill of entry, as known to this office, is 5084474 dated 17.08.2021 of Para No. 01 of the audit report. Therefore, the last date of issuance of notice under Section 28(1) & 28(7) if any, appears

to be 10.12.2025. The entry conference was done on 05.03.2024. Accordingly, the last date of issuance of SCN as per Sec 28BB is 04.03.2026. It is requested that the show cause notice may kindly be issued before 10.12.2025 (Earlier of 2 dates).

6. It is informed that the audit has been conducted on the basis of photocopies of documents/details/ disclosures/ information furnished by the auditee. Since, the export/import transactions is voluminous, the audit has been conducted on a sample basis based on the risk analysis and does not reflect scrutiny of all the transactions. The data/information has been prepared on the basis of data sources made available to the auditor(s).

7. The following officer may be contacted for any doubts/clarification/assistance in respect of said audit: -

Name of the Officer	Designation	Contact No.	Email Id
Shri. Mingma Gyalje Sherpa	Assistant Commissioner of Customs	9051441604	mg.sherpa@gov.in
Shri. Ashish Kumar	Superintendent of Customs	992961965	ashishk.g161804@gov.in

8. The outcome of the action taken may be informed to this office and all the concerned ports along with a copy of the relevant documents.

9. This issues with the approval of the competent authority.

Yours faithfully,

**Signed by Ravi Prakash
Srivastava**

Date: 11-07-2024 16:47:26

(Ravi Prakash Srivastava)
Assistant Commissioner of Customs
Customs Audit (OSPCA-1)

Encl:

1. Audit Report along with enclosures
 - a) Issue-wise and port-wise assessable value/differential duty sheet
 - b) Calculation annexures
2. Copy of Brief facts along with supporting documents/RUD's

Copy to:

1. The Pr. Commissioner of Customs Mumbai (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai-400099 Email: import.acc@gov.in
2. The Pr. Commissioner of Customs, Nhava Sheva-II, Jawaharlal Nehru Customs House, Nhava Sheva, Tal: Uran, Dist. Raigad, Maharashtra-400707 Email: commr-ns2@gov.in
3. The Pr. Commissioner of Customs, Nhava Sheva-III, Jawaharlal Nehru Customs House, Nhava Sheva, Tal: Uran, Dist.-Raigad, Maharashtra-400707 Email: commr-ns3@gov.in
4. The Pr. Commissioner of Customs, Nhava Sheva-V Jawaharlal Nehru Customs House, Nhava Sheva, Tal: Uran, Dist. Raigad, Maharashtra-400707 Email: commr-ns5@gov.in

	OFFICE OF THE COMMISSIONER OF CUSTOMS (AUDIT) New Customs House, Near I.G.I. Airport, New Delhi-110037 Tele.- 011-25656582; E-mail: ccaudit.del@gov.in	
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C. No. CADT/CIR/ADT/PBA/56/2023-PBA-Cir-B1-O/o Commr-Cus-Adt-Delhi Dated:as per e-sign

सी. सं. सीएडीटी/सीआईआर/एडीटी/पीबीए/56/2023-पीबीआर-सर्कल-बी।-कार्यालयआयुक्त-सी शु ऑडिट-दिल्ली दिनांक: as per e-sign

DIN:

To,

AMAZON (WHOLESALE) INDIA LIMITED
14th Floor, Unit 1401 to 1421, Block E,
International Trade Tower, Nehru Place,
NEW DELHI- 110019

AUDIT REPORT

AR NO. 143/B-1/DELHI/2024-25

PART -I

1	Name of the Auditee	AMAZON (WHOLESALE) INDIA LIMITED 14th Floor, Unit 1401 to 1421, Block E, International Trade Tower, Nehru Place, East Delhi, NEW DELHI, SOUTH DELHI, DELHI, 110019
2	IEC	0513081950
3	GSTIN & PAN	07AAMCA0671Q1Z6
4	GST Commissionerate/Division Range in which it is located	JURISDICTION - CENTER) State - CBIC Zone - DELHI Commissionerate - DELHI EAST Division - NEHRU PLACE Range - RANGE - 169IV
5	Customs Houses/ Commissionerate concerned:	BOM, INNSA1, INMAA1
6	Main Product imported / exported along with CTH (Broadly):	Main Products imported:- Power Adapter Leather Cover For E-Reader Digital Media Receiver, Echo Dot (3rd Gen) Digital Media Receiver, Echo Studio Digital Media Receiver, Echo Dot (4th Gen) With Clock Digital Media Receiver (With Display Screen), Echo

		Show 10 Digital Media Receiver (With Display Screen), Echo Show 5 (2nd Gen) Digital Media Receiver (With Display Screen), Echo Show 8 (2nd Gen) Digital Media Receiver, Echo Dot (5th Gen) Digital Media Receiver, Echo Pop Electronic Display Device, E-Reader HDMI Digital Media Receiver, Fire Tv Stick 4k HDMI Digital Media Receiver (Lite), Fire Tv Stick Lite (1st Gen)		
7	Date of last Audit	Not available		
8	Period for which current audit undertaken	2020-21, 2021-22 & 2022-23		
9	Date on which audit undertaken	19/03/2024 to 21/03/2024		
10	Name and designation of the Auditors	Sr. No	Name of the Officer	Designation
		1	Sh. Ashish Kumar (Lead Auditor)	Superintendent
		2	Sh. Anuj Singh	Appraiser
		3	Sh. Ranjeet Singh Rawat	Superintendent
		4	Sh. Abhijeet Chauhan	Inspector

PART-II

1. Summary of audit objections:

S. No	Gist of the objections	Revenue implication, if any	Assessee Agreement (Yes/No)		Department's conclusion with reasons
			Yes	No	
01	Wrong Classification of “Amazon Echo 4th Gen”:- Vide BE No. 5904861 dated 19.10.2021, 7941675 dt. 21.03.2022, 8157541 dt. 06.04.2022 and others, the Auditee has imported “AMAZON ECHO 4” under CTH 85182200, 85182210 and 85176290 during the audit period, which appears to be correctly classifiable under CTH 85176290 with BCD-20%; which has also been decided by the Hon’ble Delhi High Court vide its judgement dt. 11.12.2023, for classification of “Amazon Echo4”. Further the imported item being a MIMO device, the said imported goods are not entitled to exemption under Notification No. 57/2017 and 12/2022.	Rs. 3,72,14,456/-	Yes		As per auditee the imported item is a MIMO device, hence the exemption Notfn., 57/2017 (Sl. No. 20) is not applicable/entitled here. Hence, BCD-20% is leviable.
02	Wrong Classification of “Echo Show 8 & 10”:- Vide BE No. (i) 5085657 dated 17.08.2021, (ii) 5512771 dt. 20.09.2021, (iii) 3239787 dt. 10.11.2022 and others; the Auditee has imported “ECHO SHOW 8” and vide BE No. (i) 5786239 dt. 10.10.2021, (ii) 7403742 dt. 08.02.2022, (iii) 3239930 dt. 10.11.2022 and others; the auditee has imported “ECHO SHOW 10” during 2021-22 and 2022-23; under CTH 85285900; which appears to be appropriately classifiable under CTH 85176290 attracting 20% BCD as the same has also	i) Echo Show 8 Rs. 3,47,14,758/- ii) Echo Show 10 Rs. 1,84,77,212/- Total:- Rs. 5,31,91,970/-	Yes		As per auditee the imported item is a MIMO device, hence the exemption Notfn., 57/2017 (Sl. No. 20) is not applicable/entitled here. Hence, BCD-20% is leviable.

	been decided by the Hon'ble Delhi High Court vide its judgement dt. 11.12.2023. Also, being a MIMO device , the said goods are not entitled to exemption under Notification No. 57/2017.				
03	Wrong Classification of "Echo Studio":- For the BE No. 5370857 dated 09.09.2021, 5537608 dt. 22.09.2021, 2073744 dt. 1908.2022 and others, the Auditee has imported " ECHO STUDIO " under CTH 85182200, 85182210 during 2021-22 and 2022-23; which appears to be correctly classifiable under CTH 85176290 attracting 20% BCD and the same been decided by the Hon'ble Delhi High Court vide its judgement dt. 11.12.2023. Also, the imported goods being a MIMO device , the said goods are not entitled to exemption under Notification No. 57/2017 and 12/2022.	Rs.42,61,936/-	Yes		As per auditee the imported item is a MIMO device, hence the exemption Notfn., 57/2017 (Sl. No. 20) is not applicable/entitled here. Hence, BCD-20% is leviable.
04	Wrong Classification of "Echo Buds":- For the BoE No. 7798056 dt. 09.03.2022, 7253325 dt. 27.01.2022, 7301819 dt. 31.01.2022, 7674436 dt. 28.02.2022, 8422908 dt. 26.04.2022, the Auditee has imported " ECHO BUDS " under CTH 85176290 availing the benefit of Notification No. 57/2017 during the audit period, which appears to be correctly classifiable under CTH 85183000 @BCD 15% as per Advance Ruling CAAR/Del/Amazon/11/2022 dt.	Rs. 29,171,637/-	Yes		Since imported goods are classifiable under CTH 85183000 the exemption notfn 57/2017 is not applicable and BCD-15% is leviable. Auditee has accepted and agreed to deposit the differential duty.

12.09.2022. Hence, the said goods are not entitled to exemption under Notification No. 57/2017					
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2. This Audit report is issued on the basis of desk audit conducted based on photocopies of documents/details/disclosures/information furnished by the auditee on sample basis and does not reflect scrutiny of all transactions.

3. Suggestions for better compliance including systematic improvements and modifications in the accounts and internal controls: It has been suggested to the auditee that all supporting documents in relation to import/export transactions may be maintained BL/BE/SB/Invoice wise in a single file/folder. Commissions and Brokerages, except buying Commission as provided in Rule 10(1) (a)(i) of Customs Valuation (Determination of value of imported goods), Rules, 2007 should be included for valuation of the imported goods for Customs Duty purpose, this may strictly be complied.

Disclaimer: The Audit Report has been issued on the basis of audit conducted based on documents/details/disclosures/information furnished by the assessee on sample basis. The Department reserves it’s right to take appropriate action to safeguard revenue in case of any irregularity(ies) escaping identification during the period covered under audit due to mis-information/non-disclosure of information on the part of assessee.

This issues with the approval of competent authority.

**Signed by Ravi Prakash
Srivastava**
Date: 11-07-2024 16:23:42
(Ravi Prakash Srivastava)
Assistant Commissioner of Customs
Customs Audit, Commissionerate
NCH, New Delhi

- Encl: 1. Calculation
2. Issue-wise and port-wise assessable value / differential duty sheet.

Port wise Assessable Value and Differential Duty details of the issues: -

Sr. No.		Port	Issue Involved										Port wise Total	
			PARA 1		PARA 2		PARA 3		PARA 4					
		Assessable Value (in Rs.)	Differential Duty (in Rs.)	Assessable Value (in Rs.)	Differential Duty (in Rs.)	Assessable Value (in Rs.)	Differential Duty (in Rs.)	Assessable Value (in Rs.)	Differential Duty (in Rs.)	Assessable Value (in Rs.)	Differential Duty (in Rs.)	Assessable Value (in Rs.)	Differential Duty (in Rs.)	
1	BOM	130580256	8474660	483563404	53191970	0	0	44573713	2917637	658717373	64584267	658717373	64584267	
2	INNSAI	425761963	27631948	0	0	65669244	4261936	0	0	491431207	31893884	491431207	31893884	
3	INMAA1	7306826	1107848	0	0	0	0	0	0	7306826	1107848	7306826	1107848	
TOTAL		563649045	37214456	483563404	53191970	65669244	4261936	44573713	2917637	1157455406	97585999	1157455406	97585999	

Amazon Echo 4th Gen

F.Y.	Port Code	Eight Digit HS Code	BE Number	BE Date	Assessable Value	BCD Amount	SCD Amount	IGST Amt	BCD Payable	SCD Payable	IGST Payable	Diff. BCD	Diff. SCD	Diff. IGST	Total Diff.
2022-202	INNSA1	85182200	8157941	4/6/2022 0:00	17455604	2618354	261835	3660460	3491139	349114	3833270	872785	87279	172811	1132874
2021-202	INNSA1	85182200	7941675	3/21/2022 0:00	1266534	189980	18998	265592	253307	25331	278131	63327	6333	12539	82198
2021-202	BOM	85182200	5904861	10/19/2021 0:00	3881413	582212	58221	813932	776283	77628	852358	194071	19407	39426	251904
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	1295103	194265	19427	271583	259021	25902	294405	64755	6476	12821	84052
2021-202	BOM	85182200	7355789	2/4/2022 0:00	1330784	199618	19962	279065	260157	26016	292240	66539	6654	13175	86368
2021-202	BOM	85182200	5770338	10/9/2021 0:00	3880120	582018	58202	813661	776024	77602	852074	194006	19401	39413	251820
2021-202	INNSA1	85182200	7941675	3/21/2022 0:00	2523536	378530	37853	529186	504707	50471	554169	126177	12618	24983	163778
2021-202	INNSA1	85182200	6633941	12/11/2021 0:00	5937656	890649	89065	1245127	1187531	118753	1303909	296983	29698	58783	396354
2021-202	INNSA1	85182200	6514861	12/3/2021 0:00	3645140	546771	54677	764386	729028	72903	800473	182257	18226	36067	236576
2021-202	BCM	85182200	6002746	10/26/2021 0:00	6559596	983940	98394	1375548	1311919	131192	1440487	327963	32796	64940	425717
2021-202	BCM	85182200	5960071	10/23/2021 0:00	5216014	782402	78240	1093798	1043203	104320	1145437	260801	26080	51639	338519
2021-202	BCM	85182200	6002746	10/26/2021 0:00	7839735	1175960	117596	1543992	1567947	156795	1721606	391987	39199	77614	508799
2022-202	INNSA1	85182200	8273818	4/14/2022 0:00	17499960	2624934	262500	3669742	3499992	349999	3942991	874998	87499	173250	1135746
2021-202	BCM	85182200	5960071	10/23/2021 0:00	1308464	196270	19627	274385	261693	26169	287339	65423	6542	12954	84919
2021-202	INNSA1	85182200	6633941	12/11/2021 0:00	4730947	709642	70964	992080	946189	94619	1038916	236547	23655	46836	307035
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	19366952	2905043	290505	4061250	3873390	387339	4252983	968348	96834	191733	1256915
2021-202	INNSA1	85182200	5834535	10/14/2021 0:00	4717948	707692	70769	939354	943590	94359	1036061	235896	23590	46706	305196
2021-202	BCM	85182200	5453135	9/15/2021 0:00	11172671	1675901	167590	2342909	2234534	223453	2453519	558633	55864	110610	725107
2021-202	INNSA1	85182200	6319251	11/19/2021 0:00	1191814	178772	17877	249924	238363	23836	261722	59591	5959	11799	77549
2022-202	INNSA1	85182200	8157485	4/6/2022 0:00	1264492	189674	18967	265164	252898	25290	277682	63225	6322	12518	82066
2021-202	BCM	85182200	6203276	11/11/2021 0:00	1305349	195802	19580	273752	261070	26107	286655	65267	6527	12923	84717
2022-202	INNSA1	85182210	9142350	6/16/2022 0:00	3887990	583199	58320	815312	777598	77760	853803	194400	19440	39441	252330
2021-202	INNSA1	85182200	7940877	3/21/2022 0:00	1259822	188973	18897	264185	251964	25196	276657	62991	6299	12472	81762
2022-202	INNSA1	85182210	4882074	3/1/2023 0:00	15354915	2303237	230323	3219925	3070983	307098	3371939	767746	76775	152014	996536
2021-202	INNSA1	85182200	6153761	11/8/2021 0:00	2480743	372111	37211	520212	496149	49615	544771	124037	12404	24559	161000
2021-202	INNSA1	85182200	6319251	11/19/2021 0:00	1196646	179497	17950	250937	239329	23933	262783	59832	5983	11847	77662
2021-202	BOM	85182200	6252417	11/15/2021 0:00	1310619	196593	19659	274837	262124	26212	287812	65531	6553	12975	85059
2021-202	BOM	85182200	5324044	9/6/2021 0:00	1242695	186404	18640	260593	248539	24854	272896	62135	6213	12303	80651
2022-202	INNSA1	85182210	3885982	12/23/2022 0:00	1313476	197014	19701	275425	262685	26269	288428	65671	6567	13003	85241
2022-202	INNSA1	85182210	5262930	3/28/2023 0:00	14229464	2134419	213442	2983918	2845893	284589	3124790	711474	71147	140872	923493
2021-202	BOM	85182200	5893270	10/19/2021 0:00	2585759	387864	38786	542234	517152	51715	567833	129288	12929	25699	167816
2021-202	BOM	85182200	6203329	11/11/2021 0:00	1307216	196082	19608	274123	261443	26144	287065	65361	6536	12941	84838
2021-202	BOM	85182200	5453135	9/15/2021 0:00	2492998	373950	37395	522782	498600	49860	547462	124690	12469	24881	161796
2022-202	INNSA1	85182200	8273502	4/14/2022 0:00	10036694	1505504	150550	2104694	2007339	200734	2204358	501835	50183	99564	651382
2022-202	INNSA1	85182200	8273502	4/14/2022 0:00	1249866	187480	18748	262097	249973	24997	274471	62493	6249	12374	81116
2022-202	INNSA1	85182200	8372817	4/22/2022 0:00	1263120	189468	18947	264876	252524	25252	277381	63156	6316	12505	81976
2022-202	INNSA1	85182200	8157941	4/6/2022 0:00	7509270	1126390	112639	1574694	1501854	150185	1649036	375464	37546	74342	487351
2021-202	INNSA1	85182200	7940877	3/21/2022 0:00	8852068	1327810	132781	1858279	1770414	177041	1943914	442603	44260	87655	574439
2021-202	BOM	85182200	5544398	9/22/2021 0:00	10166804	1525021	152502	2131978	2033361	203336	2232539	508340	50834	100552	659825
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	2982260	487139	48714	641500	516452	51645	567064	129113	12911	25564	165789
2021-202	INNSA1	85182200	7830575	3/11/2022 0:00	1234086	185113	18511	258768	246817	24682	271005	61704	6170	12277	80090
2022-202	INNSA1	85182230	8274017	4/24/2022 0:00	2520582	378098	37810	528581	504130	50413	553535	126033	12603	24954	163590
2021-202	INNSA1	85182200	7413191	2/8/2022 0:00	1190248	178537	17854	249595	238050	23805	261378	59512	5951	12783	77247

Minist. Chauhan
11/07/22

(ASHISH KUMAR)
Inspector (PBA-1)

(ASHISH KUMAR)
Supdt. (PBA-1)

11/07/22
11/07/22
40 (PBA-1)

11/07/22
Supdt. (PBA-1)

2021-202	INNSA1	85182200	6153761	11/8/2021 0:00	2490917	373638	37364	522345	498183	49818	547005	124546	12455	24660	161660
2021-202	BOM	85182200	5520273	9/20/2021 0:00	15104516	226678	22667	3167417	3020903	302090	3316952	755225	75523	149535	980283
2021-202	BOM	85182200	6117881	11/3/2021 0:00	1317130	197570	19757	276202	263426	26343	289242	65856	6586	13043	85482
2022-202	INNSA1	85182210	4209638	1/16/2022 0:00	3953703	593055	59306	829091	790741	79074	968233	197685	19769	39242	256596
2022-202	INNSA1	85182210	3885796	12/23/2022 0:00	13134520	1970178	197018	2754309	2626904	262690	2984340	656726	65672	130031	852430
2021-202	BOM	85182200	6220403	11/12/2021 0:00	1309181	196377	19638	274535	261836	26184	287496	65459	6546	12961	84966
2021-202	BOM	85182200	6458399	11/29/2021 0:00	2603390	390508	39051	545931	520678	52068	571704	130170	13017	25774	168960
2021-202	INNSA1	85182200	7087558	1/15/2022 0:00	7138658	1070799	107080	1496977	1427732	142773	1567649	356933	35694	70673	463299
2021-202	INNSA1	85182200	6514913	12/3/2021 0:00	1223739	183561	18356	256618	244748	24475	268733	61187	6119	12115	79421
2022-202	INNSA1	85182200	5251562	4/13/2022 0:00	1260625	189094	18909	264353	252125	25212	276833	63031	6303	12480	81814
2021-202	BOM	85182200	5988303	10/25/2021 0:00	1311356	196709	19670	274991	262271	26227	287974	65568	6557	12982	85107
2022-202	INNSA1	85182210	8372817	4/22/2022 0:00	3777851	566678	56668	792215	755570	75557	829616	188893	18889	37401	245182
2022-202	INNSA1	85182210	3653413	12/8/2022 0:00	1313083	196962	19696	275354	262617	26262	283353	65654	6565	12999	85219
2021-202	BOM	85182200	5324966	9/6/2021 0:00	2497562	374634	37463	523739	499512	49951	548465	124878	12488	24726	162092
2021-202	INNSA1	85182200	6633941	12/11/2021 0:00	3560346	534052	53405	746605	712069	71207	781852	178017	17802	35247	231067
2021-202	INNSA1	85182200	7941675	3/21/2022 0:00	1261768	189265	18927	264593	252354	25235	277084	63088	6309	12491	81889
2022-202	INNSA1	85182210	3471273	11/25/2022 0:00	13651490	2047723	204772	2862717	2730298	273029	2997867	682575	68258	135150	885983
2022-202	INNSA1	85182210	2073853	8/19/2022 0:00	33517082	5027563	502757	7028533	6703416	670342	7360351	1675854	167585	331818	2175256
2022-202	INNSA1	85182210	9142350	6/16/2022 0:00	2590112	388517	38852	543146	518022	51802	568789	129506	12951	25642	168096
2022-202	INNSA1	85182210	3885982	12/23/2022 0:00	17074534	2561181	256118	3580539	3414907	341491	3749568	853726	85372	169038	1108136
2022-202	INNSA1	85182210	3653413	12/8/2022 0:00	15756993	2363549	236354	3304242	3151399	315140	3460236	787850	78785	155994	1022629
2022-202	INNSA1	85182210	3630421	12/7/2022 0:00	5489222	823383	82338	1115090	1097844	109784	1205433	274461	27446	54343	356251
2022-202	INNSA1	85182210	3471273	11/25/2022 0:00	1365149	204772	20477	286272	273030	27303	299787	68257	6826	13515	88598
2021-202	BOM	85182200	620403	11/12/2021 0:00	5233420	785013	78501	1097448	1046684	104668	1149259	261671	26167	51811	339649
2022-202	INNSA1	85182200	8372745	4/22/2022 0:00	1266744	190012	19001	265636	253349	25335	278177	63337	6334	12541	82712
2021-202	INNSA1	85182200	7413191	2/8/2022 0:00	7141487	1071223	107122	1497570	1428297	142830	1568271	357074	35708	70701	463482
2021-202	INNSA1	85182200	6815708	12/24/2021 0:00	6036026	905404	90541	1265755	1207205	120721	1325511	301801	30180	59757	391738
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	1295897	194385	19439	271750	259179	25918	284579	64795	6479	12829	84104
2022-202	INNSA1	85182200	8372745	4/22/2022 0:00	1267668	190150	19015	268830	253534	25353	278350	63383	6338	12550	82272
2021-202	INNSA1	85182200	7087558	1/15/2022 0:00	2389176	358376	35838	501010	477835	47784	524663	119459	11946	23663	155057
2022-202	INNSA1	85182200	8751562	4/13/2022 0:00	21365534	3204830	320482	4480353	4273107	427311	4691871	1068277	106828	211518	1386623
2021-202	INNSA1	85182200	6815708	12/24/2021 0:00	15630306	2444546	244455	3277676	3126061	312606	3432415	781515	78151	154749	1014406
2021-202	BOM	85182200	5541880	9/22/2021 0:00	3816287	572443	57244	800275	763257	76326	838057	190814	19082	37781	247671
2022-202	INNSA1	85182210	4017037	1/3/2023 0:00	45808614	6871291	687131	9606065	9161723	916172	10059572	2290432	229042	453507	2972980
2021-202	BOM	85182200	5799224	10/11/2021 0:00	1296248	194437	19444	271823	259250	25925	284656	64812	6481	12833	84126
2022-202	INNSA1	85182200	8273818	4/14/2022 0:00	17566061	2634909	263491	3683603	3513212	351321	3857507	878303	87830	173904	1140037
2022-202	INNSA1	85182210	2073853	8/19/2022 0:00	9051006	1357741	135774	1898122	1810321	181032	1987733	452580	45258	89611	587449
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	6479487	971523	97153	1358749	1295897	129590	1422895	323974	32397	64147	420518
2021-202	BOM	85182200	5542725	9/22/2021 0:00	13979853	2096978	209697	2931575	2795971	279597	3069976	698992	69900	138401	907293
2021-202	BOM	85182200	5823764	10/13/2021 0:00	2587950	388133	38813	542609	517510	51751	568226	129377	12938	25617	167932
2022-202	INNSA1	85182200	8251562	4/13/2022 0:00	5046174	756926	75693	1058183	1009235	100923	1108140	252309	25231	49957	327496
2021-202	BOM	85182200	5525381	9/21/2021 0:00	15306507	2295976	229597	3209774	3061301	306130	3361309	765326	76533	151534	993393
2022-202	INNSA1	85182210	4148108	1/12/2023 0:00	4014944	602242	60224	841954	802989	80299	881682	200747	20075	39748	260270
2022-202	INNSA1	85182210	2073853	8/19/2022 0:00	10351041	1552656	155266	2170614	2070208	207021	2273089	517552	51755	102475	671732
2022-202	INNSA1	85182200	8273818	4/14/2022 0:00	1253805	188071	18807	262923	250761	25076	275336	62690	6269	12413	81372
2022-202	INNSA1	85182200	8157541	4/6/2022 0:00	1250633	157595	15760	262258	250127	25013	274639	62532	6253	12381	81166
Echo Studio															
28670615 2867060 5676780 37214456															

Adil Khan
ABHINAV (HADHAN)
Project PBA-1

11/7/24
(ASHISH KUMAR)
Subd. (PBA-1)

11/7/24
AO (PBA-1)

11/7/24
Supd. (PBA-1)

F.Y.	Port Code	Eight Digit HS Code	BE Number	BE Date	Assessable Value	BCD Amount	SCD Amount	IGST Amt	BCD Payable	SCD Payable	IGST Payable	Diff. BCD	Diff. SCD	Diff. IGST	Total Diff.
2022-202	INNSA1	85182210	2073744	8/19/2022 0:00	21538841	3230825	323082	4516695	4307768	430777	4729930	1076944	107695	213234	1397873
2022-202	INNSA1	85182210	4017037	1/3/2023 0:00	1141688	171253	17125	239412	228338	22834	250715	57084	5708	11303	74096
2022-202	INNSA1	85182210	3885796	12/23/2022 0:00	1163301.8	174495	17450	243944	232660	23266	255461	58165	5817	11517	75498
2021-202	INNSA1	85182200	5980715	10/25/2021 0:00	3264265.8	489640	48964	684517	652853	65285	716833	163213	16321	32316	211851
2022-202	INNSA1	85182210	3696235	12/12/2022 0:00	4604413	690662	69066	965546	920883	92088	1011129	230221	23022	45584	298626
2021-202	INNSA1	85182200	5370857	9/9/2021 0:00	667579.95	100137	10014	139992	133516	13352	146601	33379	3338	6609	43326
2021-202	INNSA1	85182200	5537608	9/22/2021 0:00	5155202.5	773280	77328	1081046	1031040	103104	1132082	257760	25776	51036	334573
2022-202	INNSA1	85182200	8157541	4/6/2022 0:00	2142547.2	321382	32138	449292	428509	42851	470503	107127	10713	21211	139051
2022-202	INNSA1	85182210	5262930	3/28/2023 0:00	1136533.1	170480	17048	238331	227307	22731	249583	56827	5683	11252	73762
2022-202	INNSA1	85182210	4533827	2/7/2023 0:00	2290310.5	343547	34355	480278	458062	45806	502952	114515	11452	22674	148641
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	798864.42	119830	11983	167522	159773	15977	175431	39943	3994	7909	51846
2021-202	INNSA1	85182200	5084474	8/17/2021 0:00	2040361.4	306054	30605	427864	408072	40807	448063	102018	10202	20200	132419
2022-202	INNSA1	85182210	4209638	1/16/2023 0:00	6901364.6	1035205	103520	1447216	1380273	138027	1515540	345068	34507	68327	447899
2022-202	INNSA1	85182200	8251562	4/13/2022 0:00	2162535.1	324380	32438	453484	432507	43251	474893	108127	10813	21409	140349
2022-202	INNSA1	85182200	8273818	4/14/2022 0:00	1075418.1	161313	16131	225515	215084	21508	236162	53771	5377	10647	69795
2022-202	INNSA1	85182210	2077310	8/19/2022 0:00	4589074	688361	68836	962329	917815	91781	1007761	229454	22945	45432	297831
2022-202	INNSA1	85182210	9466877	7/8/2022 0:00	1483605.4	222541	22254	311112	296721	29672	325600	74180	7418	14088	95280
2021-202	INNSA1	85182200	5370857	9/9/2021 0:00	2387447	358117	35812	500648	477489	47749	524283	115372	11537	23636	154945
2022-202	INNSA1	85182210	2073953	8/19/2022 0:00	1125890.6	168894	16889	236099	225178	22518	247246	56295	5629	11146	73070
						9850385						3283464	328347	650125	4261936

Echo Buds

F.Y.	Port Code	Eight Digit HS Code	BE Number	BE Date	Assessable Value	BCD Amount	SCD Amount	IGST Amt	BCD Payable	SCD Payable	IGST Payable	Diff. BCD	Diff. SCD	Diff. IGST	Total Diff.
2021-202	BOM	85176290	7798056	3/9/2022 0:00	18323663	1832366	183237	3661068	2748549	274855	3942472	916183	91618	181403	1189206
2021-202	BOM	85176290	7253325	1/27/2022 0:00	8132604	813260	81326	1624894	1219891	121989	1705407	406630	40663	80513	527806
2021-202	BOM	85176290	7301819	1/31/2022 0:00	8375334.3	837533	83753	1673392	1256303	125630	1756308	418767	41877	82916	543559
2021-202	BOM	85176290	7674436	2/28/2022 0:00	9359946.8	935995	93600	1870117	1403992	140399	1962781	467997	46800	92663	607460
2022-202	BOM	85176290	8422908	4/26/2022 0:00	382165	38217	3822	76357	76433	7643	83923	38216	3822	7567	45605
												2247794	224780	445063	2917637

Echo Show 8

F.Y.	Port Code	Eight Digit HS Code	BE Number	BE Date	Assessable Value	BCD Amount	SCD Amount	BCD Payable	SCD Payable	Diff. BCD	Diff. SCD	Total Diff.
2021-202	INNSA1	85285900	6514842	12/3/2021 0:00	1495475	149548	14955	299095	29910	149548	14955	164502
2021-202	BOM	85285900	5882515	10/18/2021 0:00	1503617	150362	15036	300723	30072	150362	15036	165398
2021-202	INNSA1	85285900	6635023	12/11/2021 0:00	30505536	3050555	305054	6101107	610111	3050553	305056	3355609
2021-202	BOM	85285900	5266538	9/1/2021 0:00	1483165	148317	14832	296633	29663	148317	14832	163148
2021-202	BOM	85285900	6117922	11/3/2021 0:00	3167292	316729	31673	633458	63346	316729	31673	348402
2021-202	BOM	85285900	5346019	9/7/2021 0:00	5838807	583881	58388	1167761	116776	583881	58388	642269
2021-202	BOM	85285900	6596277	12/9/2021 0:00	1591233	159123	15912	318247	31825	159123	15912	175036
2021-202	BOM	85285900	5511746	9/29/2021 0:00	1464640	146464	14646	292928	29293	146464	14646	161110
2021-202	BOM	85285900	5362813	9/8/2021 0:00	2904139	290414	29041	580828	58083	290414	29041	319455

Agent choudhan
11/11/24/24

ABHILASH CHAUDHAN
ABPCHD (PBA-1)

11/11/24

(ASHISH KUMAR)
Sudh (PBA-1)

11/11/24
AD (PBA-1)

11/11/24
Sudh (PBA-1)

2021-202	BOM	85285900	5904903	10/19/2021 0:00	3010084	301008	30101	602017	60202	301008	30101	331109
2021-202	INNSA1	85285900	6934172	1/3/2022 0:00	1477613	147761	14776	295523	29552	147761	14776	162538
2021-202	BOM	85285900	6651542	12/13/2021 0:00	11155869	1115587	111559	2231174	223117	1115587	111558	1227145
2021-202	BOM	85285900	5895940	10/19/2021 0:00	1496025	149603	14960	299205	29920	149602	14960	164563
2021-202	BOM	85285900	5740288	10/7/2021 0:00	1453687	145389	14539	290777	29078	145389	14539	159927
2021-202	BOM	85285900	6648825	12/13/2021 0:00	3162485	316249	31625	632497	63250	316248	31625	347873
2021-202	BOM	85285900	5520951	9/20/2021 0:00	1433848	143385	14339	286770	28677	143385	14338	157723
2021-202	BOM	85285900	5188214	8/25/2021 0:00	5850824	585082	58508	1170165	117016	585082	58508	643591
2021-202	INNSA1	85285900	7405547	2/8/2022 0:00	147229	14723	1472	29446	2945	14723	1472	16195
2021-202	INNSA1	85285900	5089878	8/18/2021 0:00	1374412	137441	13744	274882	27488	137441	13744	151185
2021-202	INNSA1	85285900	6741234	12/18/2021 0:00	2983677	298368	29837	596735	59674	298368	29837	328204
2021-202	BOM	85285900	5278176	9/2/2021 0:00	1467722	146772	14677	293544	29354	146772	14677	161450
2021-202	INNSA1	85285900	6741204	12/18/2021 0:00	10442869	1044297	104429	2088574	208857	1044287	104429	1148716
2021-202	BOM	85285900	5085657	8/17/2021 0:00	1478923	147892	14789	295785	29578	147892	14789	162682
2021-202	BOM	85285900	5512771	9/20/2021 0:00	1466019	146602	14660	293204	29320	146602	14660	161262
2021-202	BOM	85285900	5429792	9/14/2021 0:00	14646086	1464609	146461	2929217	292922	1464608	146461	1611069
2021-202	BOM	85285900	6117922	11/3/2021 0:00	3172082	317208	31721	634416	63442	317208	31721	348929
2021-202	BOM	85285900	5902941	10/19/2021 0:00	1507650	150765	15077	301530	30153	150765	15076	165841
2021-202	INNSA1	85285900	6634062	12/11/2021 0:00	4349897	434990	43499	869979	86998	434990	43499	478488
2021-202	INNSA1	85285900	6634062	12/11/2021 0:00	2899931	289993	28999	579966	57999	289993	28999	318992
2021-202	BOM	85285900	5084705	8/17/2021 0:00	1456774	145677	14568	291355	29135	145677	14568	160245
2021-202	INNSA1	85285900	6741204	12/18/2021 0:00	2979171	297917	29792	595834	59583	297917	29792	327709
2021-202	BOM	85285900	5084286	8/17/2021 0:00	7424118	742412	74241	1484824	148482	742412	74241	816653
2021-202	INNSA1	85285900	6635023	12/11/2021 0:00	1452645	145265	14526	290529	29053	145264	14526	159791
2021-202	BOM	85285900	5421695	9/13/2021 0:00	1462769	146277	14628	292554	29255	146277	14628	160905
2021-202	BOM	85285900	5904083	10/19/2021 0:00	3013199	301320	30132	602640	60264	301320	30132	331452
2021-202	BOM	85285900	5902810	10/19/2021 0:00	1504567	150457	15046	300913	30091	150457	15046	165502
2021-202	BOM	85285900	5904405	10/19/2021 0:00	4521437	452144	45215	904287	90429	452144	45214	497358
2021-202	BOM	85285900	5634333	9/29/2021 0:00	7470480	747048	74705	1494096	149410	747048	74705	821753
2021-202	BOM	85285900	5492082	9/18/2021 0:00	7365348	736535	73654	1473070	147307	736535	73653	810188
2021-202	BOM	85285900	5421695	9/13/2021 0:00	14627688	1462769	146277	2925538	292554	1462769	146277	1609045
2021-202	BOM	85285900	5893616	10/19/2021 0:00	4518548	451855	45185	903710	90371	451855	45186	497040
2021-202	INNSA1	85285900	5532272	9/21/2021 0:00	2698381	269838	26984	539676	53968	269838	26984	296822
2021-202	INNSA1	85285900	7405547	2/8/2022 0:00	4363772	436377	43638	872754	87275	436377	43638	480015
2021-202	BOM	85285900	5988676	10/25/2021 0:00	3026116	302612	30261	605223	60522	302612	30261	332873
2021-202	INNSA1	85285900	5762263	10/8/2021 0:00	2756635	275664	27566	551327	55133	275663	27566	303230
2021-202	BOM	85285900	5918384	10/20/2021 0:00	1510307	151031	15103	302061	30206	151031	15103	166134
2021-202	INNSA1	85285900	7405547	2/8/2022 0:00	6468287	646829	64683	1293657	129366	646829	64683	711511
2021-202	BOM	85285900	5157932	8/23/2021 0:00	13183269	1318327	131833	2636654	263665	1318327	131833	1450160
2021-202	BOM	85285900	5082989	8/17/2021 0:00	10362168	1036217	103622	2072434	207243	1036217	103622	1139839
2021-202	BOM	85285900	5188214	8/25/2021 0:00	1462706	146271	14627	292541	29254	146271	14627	160898
2021-202	BOM	85285900	5429792	9/14/2021 0:00	1464609	146461	14646	292922	29292	146461	14646	161107
2021-202	INNSA1	85285900	6319356	11/19/2021 0:00	6969337	696934	69694	1393867	139387	696934	69693	766627
2021-202	BOM	85285900	5511746	9/20/2021 0:00	4393919	439392	43939	879784	87978	439392	43939	483331
2021-202	BOM	85285900	5362813	9/8/2021 0:00	1452070	145207	14521	290414	29041	145207	14521	159728
2021-202	BOM	85285900	5083465	8/17/2021 0:00	14789707	1478971	147897	2957941	295794	1478971	147897	1626868
2021-202	BOM	85285900	5346019	9/7/2021 0:00	1459702	145970	14597	231940	23194	145970	14597	160567
2021-202	INNSA1	85285900	6634062	12/11/2021 0:00	53648732	5364874	536489	1072975	5364872	536486	5901358	

Wijet Chakrabarti
11/07/24

BHITTE (HAOAN)
Inspector, PBA-1

11/07/24
(ASHISH KUMAR)
Suptt (PBA-1)

11/7/24
Suptt (PBA-1)

11/07/24
Suptt (PBA-1)

2021 - 202	INNSA1	85285900	5786210	10/10/2021 0:00	1388793	138879	13888	277759	27776	138879	13888	152767
2021 - 202	BOM	85285900	5511746	9/20/2021 0:00	1462480	146248	14625	292496	29250	146248	14625	160873
					315588767					31558873	3155885	34714758
Echo Show 10												
F. Y.	Port Code	Eight Digit	BE Number	BE Date	Assessable Value	BCD Amount	SCD Amount	BCD Paye	SCD Paye	Diff. BCD	Diff. SCD	Total Diff.
2021 - 202	INNSA1	85285900	6814315	12/24/2021 0:00	2098619	209861.8	20986.2	419724	41972	209862	20986	230848
2021 - 202	INNSA1	85285900	6319797	11/19/2021 0:00	2068833	206883.3	20688.4	413768	41377	206884	20688	227572
2021 - 202	INNSA1	85285900	7806293	3/10/2022 0:00	4220163	422016.4	42201.6	844033	84403	422016	42202	464218
2022 - 202	INNSA1	85285900	4774985	2/23/2023 0:00	12590433	1259044	125904	2513087	251309	1259043	125905	1384948
2021 - 202	INNSA1	85285900	6002493	10/26/2021 0:00	5170011	517001	51700	1034002	103400	517001	51700	568702
2021 - 202	INNSA1	85285900	5786262	10/10/2021 0:00	6034562	603456	60345.6	1206917	120691	603456	60346	663802
2021 - 202	INNSA1	85285900	3239787	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2021 - 202	INNSA1	85285900	7367327	2/4/2022 0:00	11575835	1157584	115759	2315167	231517	1157583	115758	1273341
2022 - 202	INNSA1	85285900	2127642	8/23/2022 0:00	1162444	116244.4	11624.4	232489	23249	116244	11624	127869
2022 - 202	INNSA1	85285900	2127642	3/10/2022 0:00	1055041	105504.1	10550.4	211008	21101	105504	10550	116054
2021 - 202	INNSA1	85285900	7806293	3/10/2022 0:00	1055041	105504.1	10550.4	211008	21101	105504	10550	116054
2021 - 202	INNSA1	85285900	7806293	3/10/2022 0:00	1055041	105504.1	10550.4	211008	21101	105504	10550	116054
2021 - 202	INNSA1	85285900	6635023	12/11/2021 0:00	2047688	204768.8	20476.8	409538	40954	204769	20477	225246
2022 - 202	INNSA1	85285900	2062527	8/18/2022 0:00	12533332	1253333	125333	2506666	250667	1253333	125334	1378667
2022 - 202	INNSA1	85285900	9900508	8/6/2022 0:00	1152981	115298.1	11529.8	230596	23060	115298	11530	126828
2022 - 202	INNSA1	85285900	3239817	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2021 - 202	INNSA1	85285900	7477236	2/14/2022 0:00	2089943	208994.2	20899.4	417989	41799	208994	20899	229894
2022 - 202	INNSA1	85285900	5036170	3/14/2023 0:00	12435683	1243569	124357	2487137	248714	1243568	124356	1367924
2022 - 202	INNSA1	85285900	2062830	8/18/2022 0:00	3427935	342793.5	34279.2	685587	68559	342793	34279	377073
2022 - 202	INNSA1	85285900	3239830	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2022 - 202	INNSA1	85285900	4774985	2/23/2023 0:00	1055056	105505.6	10550.6	211011	21101	105506	10551	116056
2021 - 202	INNSA1	85285900	7472564	2/12/2022 0:00	4303837	430383.6	43038.4	860767	86077	430384	43038	473422
2022 - 202	INNSA1	85285900	8371833	4/22/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2022 - 202	INNSA1	85285900	3239763	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2021 - 202	INNSA1	85285900	7403742	2/8/2022 0:00	3983752	398375.2	39837.5	796750	79675	398375	39838	438213
2022 - 202	INNSA1	85285900	9721541	7/26/2022 0:00	30018285	3001827	300183	6003657	600366	3001830	300183	3302012
2022 - 202	INNSA1	85285900	3245087	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2022 - 202	INNSA1	85285900	4775156	2/23/2023 0:00	17166209	1716621	171662	3433242	343324	1716621	171663	1888283
2021 - 202	INNSA1	85285900	5786239	10/10/2021 0:00	5030948	503095	50309.5	1006190	100619	503095	50309	553404
2022 - 202	INNSA1	85285900	3258220	11/10/2022 0:00	8211313	821131.3	82112.8	1642263	164226	821131	82113	903245
2022 - 202	INNSA1	85285900	3239049	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2022 - 202	INNSA1	85285900	9354216	6/30/2022 0:00	1910298	191029.8	19103	382069	38206	191030	19103	210133
2021 - 202	INNSA1	85285900	5762263	10/8/2021 0:00	1991548	199154.8	19915.4	398310	39831	199155	19916	219070
2022 - 202	INNSA1	85285900	3239872	11/10/2022 0:00	1192125	119212.5	11921.3	238425	23843	119213	11921	131134
2021 - 202	INNSA1	85285900	5823707	10/13/2021 0:00	2005438	200543.8	20054.4	401088	40109	200544	20054	220598
2021 - 202	INNSA1	85285900	7468029	2/12/2022 0:00	2089943	208994.2	20899.4	417989	41799	208994	20899	229894
										16797464	1679746	18477211

Abhishek Chauhan
11/04/24
(ABHISHEK CHAUHAN)
Inspector (PBA-1)

11/04/24
(ASHISH KUMAR)
Subdt. (PBA-1)

11/04/24
Ao (PBA-1)

11/04/24
Supdt. (PBA-1)

2021 - 2021 INNSA1	513081950	85182200	7941675	21-03-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(BRAND-ARROW DEVICE)(UNDER PROTEST)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	2523536.26	378530	37853	529186	504707	50471	554169	126177	12618	24983	163778
2021 - 2021 BOM	513081950	85182200	6149506	06-11-2021 00:00	B085FY9NK8 (S3-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	2617022.32	392553	39255	548790	523404	52340	574698	130851	13085	25909	169845
2021 - 2021 INNSA1	513081950	85182200	663941	11-12-2021 00:00	B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	5937656.3	890649	89065	1245127	1187531	118753	1303909	296883	29688	58783	385354
2021 - 2021 INNSA1	513081950	85182200	6514861	03-12-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	3645139.98	546771	54677	764386	729028	72903	800473	182257	18226	36087	236570
2021 - 2021 BOM	513081950	85182200	6007746	26-10-2021 00:00	B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	6559595.95	983940	98394	1375548	1311919	131192	1440487	327980	32798	64940	425717
2021 - 2021 BOM	513081950	85182200	5960771	23-10-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	5216013.56	782402	78240	1093798	1043203	104320	1145437	260801	26080	51639	338519

					B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	7839735.12	1175960	117596	1643992	1567947	156795	1721606	391987	39199	77614	508799
2021 - 2021 BOM	513081950	85182200	6002746	26-10-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(BRAND- ARROW DEVICE)(UNDER PROTEST)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	17499959.54	2624994	262500	3669742	3499992	349999	3842991	874998	87499	173250	1135746
2022 - 2021 INNSA1	513081950	85182200	8273818	14-04-2022 00:00	B085FY9R7T4 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9R7T4 (53- 024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	17499959.54	2624994	262500	3669742	3499992	349999	3842991	874998	87499	173250	1135746
					B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1308463.5	196270	19627	274385	261693	26169	287339	65423	6542	12954	84919
2021 - 2021 BOM	513081950	85182200	5960071	23-10-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1308463.5	196270	19627	274385	261693	26169	287339	65423	6542	12954	84919
					B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER/AMAZON ECHO (4TH GEN)/(MODEL: 453RE)(BRAND :ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER(AMAZON ECHO (	CN	4730947.12	709642	70964	992080	946189	94619	1038916	236547	23655	46836	307038
2021 - 2021 INNSA1	513081950	85182200	6639941	11-12-2021 00:00	(UNDER PROTEST) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER/AMAZON ECHO (4TH GEN)/(MODEL: 453RE)(BRAND :ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER(AMAZON ECHO (	CN	4730947.12	709642	70964	992080	946189	94619	1038916	236547	23655	46836	307038
					B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER/AMAZON ECHO (4TH GEN)/(MODEL: 453RE)(BRAND :ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER(AMAZON ECHO (	CN	4730947.12	709642	70964	992080	946189	94619	1038916	236547	23655	46836	307038
2022 - 2021 INNSA1	513081950	85182210	9466877	08-07-2022 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	19366951.96	2905043	290505	4061250	3873390	387339	4252983	968348	96834	191733	1256915
					B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	19366951.96	2905043	290505	4061250	3873390	387339	4252983	968348	96834	191733	1256915
2021 - 2021 INNSA1	513081950	85182200	5834535	14-10-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	4717947.56	707692	70769	989354	943590	94359	1036061	235898	23590	46708	306195

					B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	11172671.19	1675901	167590	2342909	2234534	223453	2453519	558633	55864	110610	725107
2021 - 202 BOM	513081950	85182200	5453135	15-09-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	11172671.19	1675901	167590	2342909	2234534	223453	2453519	558633	55864	110610	725107
2021 - 202 INNSA1	513081950	85182200	6319251	19-11-2021 00:00	B085FY9NK8 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	1191814.3	178772	17877	249924	238363	23836	261722	59591	5959	11799	77349
2022 - 202 INNSA1	513081950	85182200	8157485	06-04-2022 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1264491.6	189674	18967	265164	252898	25290	277682	63225	6322	12518	82066
2021 - 202 BOM	513081950	85182200	6203276	11-11-2021 00:00	B085FY9NK8 (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1305349.15	195802	19580	273732	261070	26107	286655	65267	6527	12923	84717
2022 - 202 INNSA1	513081950	85182210	9142350	16-06-2022 00:00	(UNDER PROTEST) B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN))(MODEL:L453RE) BRAND-ARROW DEVICE)B085HK322L (53- 024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	3887990.1	583199	58320	815312	777598	77760	853803	194400	19440	38491	252330
2021 - 202 INNSA1	513081950	85182200	7940877	21-03-2022 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(BRAND- ARROW DEVICE)(UNDER PROTEST)B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1259822.45	188973	18897	264185	251964	25196	276657	62991	6299	12472	81762

2022 - 2021 INNSA1	513081950	85182210	4892074	03-03-2023 00:00	(UNDER PROTEST) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL: L453RE)(BRAND: ARROW DEVICE) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	15354915	2303237	230323	3219925	3070983	307098	3371939	767746	76775	152014	996535
2021 - 2021 INNSA1	513081950	85182200	6153761	08-11-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL: L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	2480743.32	372111	37211	520212	496149	49615	544771	124037	12404	24559	161000
2021 - 2021 INNSA1	513081950	85182200	6319251	19-11-2021 00:00	B085HK32L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL: L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE) B085HK32L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	1196645.57	179497	17950	250937	239329	23933	262783	59832	5983	11847	77662
2021 - 2021 BOM	513081950	85182200	6252417	15-11-2021 00:00	B085HK32L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL: L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE) B085HK32L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1310618.86	196593	19659	274837	262124	26212	287812	65531	6553	12975	85059
2021 - 2021 BOM	513081950	85182200	5324044	06-09-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL: L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1242694.7	186404	18640	260593	248539	24854	272896	62135	6213	12303	80651
2022 - 2021 INNSA1	513081950	85182210	3885982	23-12-2022 00:00	(UNDER PROTEST) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL: L453RE)(BRAND: ARROW DEVICE) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVE	HK	1313425.73	197014	19701	275425	262685	26269	288428	65671	6567	13003	85241

2022 - 2021	INNSA1	513081950	85182210	5262930	28-03-2023 00:00	(UNDER PROTEST) B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE)(BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA	HK	14229464.04	2134419	213442	2983918	2845893	284589	3124790	711474	71147	140872	923493
2021 - 2021	BOM	513081950	85182200	5892770	19-10-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA	HK	2585759.06	387864	38786	542234	517152	51715	567833	129288	12929	25599	167816
2021 - 2021	BOM	513081950	85182200	6203329	11-11-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA	HK	1307215.99	196082	19608	274123	261443	26144	287065	65361	6536	12941	84838
2021 - 2021	BOM	513081950	85182200	5453135	15-09-2021 00:00	B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA	HK	2492997.82	373950	37395	522782	498600	49860	547462	124650	12465	24631	161796
2022 - 2021	INNSA1	513081950	85182200	8273502	14-04-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE)(BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA	CN	10036693.92	1505504	150550	2104694	2007339	200734	2204058	501835	50183	99364	651382
2022 - 2021	INNSA1	513081950	85182200	8273502	14-04-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE)(BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA	CN	1249865.67	187480	18748	262097	249973	24997	274471	62493	6249	12374	81116

2022 - 2021	INNSA1	513081950	85182200	8372817	22-04-2022 00:00	B085FWRT74 (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)\UNDER PROTEST)B085FWRT74 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1263119.57	189468	18947	264876	252624	25262	277381	63156	6316	12505	81976
2022 - 2021	INNSA1	513081950	85182200	8157541	06-04-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)\UNDER PROTEST)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	7509269.52	1126390	112639	1574694	1501854	150185	1649036	375464	37546	74342	487351
2021 - 2021	INNSA1	513081950	85182200	7940877	21-03-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)\UNDER PROTEST)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	8852067.91	1327810	132781	1856279	1770414	177041	1943914	442603	44260	87635	574499
2021 - 2021	BOM	513081950	85182200	5544898	22-09-2021 00:00	(UNDER PROTEST)B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER\AMAZON ECHO (4TH GEN)\(MODEL:453RE)\(BRAND-ARROW DEVICE)\B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER\AMAZON ECHO (4	HK	10166803.76	1525021	152502	2131978	2033361	203336	2232630	508340	50834	100652	659825
2022 - 2021	INNSA1	513081950	85182210	9466877	08-07-2022 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)\(UNDER PROTEST) (BRAND-ARROW DEVICE)\B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	2582260.26	387339	38734	541500	516452	51645	567064	129113	12911	25564	167589
2021 - 2021	INNSA1	513081950	85182200	7830575	11-03-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)\(UNDER PROTEST)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	1234086.11	185113	18511	258788	246817	24682	271005	61704	6170	12217	80092
2022 - 2021	INNSA1	513081950	85182200	8274017	14-04-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)\(UNDER PROTEST)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	2520651.96	378098	37810	528581	504130	50413	553535	126033	12603	24854	163590

2021 - 2021 INNSA1	513081950	85182200	7413191	08-02-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:1453RE)(BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	1190247.89	178537	17854	248595	238050	23805	261378	59512	5951	11783	77247
2021 - 2021 INNSA1	513081950	85182200	6153761	08-11-2021 00:00	B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:1453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	CN	2490916.82	373638	37364	522345	498183	49818	547005	124546	12455	24660	161660
2021 - 2021 BOM	513081950	85182200	5520273	20-09-2021 00:00	B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:1453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	15104516.28	2265678	226567	3167417	3020903	302090	3316952	755225	75523	149535	980283
2021 - 2021 BOM	513081950	85182200	6117881	03-11-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:1453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1317129.73	197570	19757	276202	263426	26343	289242	65856	6586	13040	85482
2022 - 2021 INNSA1	513081950	85182210	4209638	16-01-2023 00:00	(UNDER PROTEST) B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN) (MODEL:1453RE)(BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	3953702.76	593055	59306	829091	790741	79074	868233	197685	19769	39142	256596
2022 - 2021 INNSA1	513081950	85182210	3885796	23-12-2022 00:00	(UNDER PROTEST) B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN) (MODEL:1453RE)(BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	13134519.5	1970178	197018	2754309	2626904	262690	2884340	656726	65672	130031	852430

2021 - 2021 BOM	513081950	85182200	620403	12-11-2021 00:00	B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1309180.9	196377	19638	274535	261836	26184	287496	65459	6546	12961	84966
2021 - 2021 BOM	513081950	85182200	6458399	29-11-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	2603389.8	390508	39051	545931	520678	52068	571704	130170	13017	25774	168960
2021 - 2021 INNSA1	513081950	85182200	7087558	15-01-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	7138658.4	1070799	107080	1496977	1427732	142773	1567649	356933	35694	70673	463299
2021 - 2021 INNSA1	513081950	85182200	6514913	03-12-2021 00:00	B085FY9NK8 (S3-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	1223738.83	183561	18356	256618	244748	24475	268733	61187	6119	12115	79421
2022 - 2021 INNSA1	513081950	85182200	8251562	13-04-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1260624.57	189094	18909	264353	252125	25212	276833	63031	6303	12480	81814
2021 - 2021 BOM	513081950	85182200	5988303	25-10-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1311355.95	196703	19670	274691	262271	26227	287974	65568	6557	12982	85107
2022 - 2021 INNSA1	513081950	85182200	8372817	22-04-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:L453RE)(BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	3777850.69	566678	56668	792215	755570	75557	829616	188893	18889	37401	245182

2022 - 2021	INMSA1	513081950	85182210	3653413	08-12-2022 00:00	UNDER PROTEST - B08SFY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:L453RE) BRAND:(ARROW DEVICE)B08SFY9NK8 / 53- 024606 / L453RE - DIGITAL MEDIA RECEIVER (B	HK	1313082.78	196962	19696	275354	262617	26262	288353	65654	6565	12999	85219
2021 - 2021	BOCM	513081950	85182200	5324966	06-09-2021 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (53- 024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	2497561.56	374634	37463	523739	499512	49951	548465	124878	12488	24726	162092
2021 - 2021	INMSA1	513081950	85182200	6633941	11-12-2021 00:00	DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:L453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FW714 (53- 024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	3560346.36	534052	53405	746605	712069	71207	781852	178017	17802	35247	231067
2021 - 2021	INMSA1	513081950	85182200	7941675	21-03-2022 00:00	(UNDER PROTEST) B08SFY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:L453RE) (BRAND- ARROW DEVICE)(UNDER PROTEST)B08SFY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	1261768.13	189265	18927	264593	252354	25235	277084	63088	6309	12491	81889
2022 - 2021	INMSA1	513081950	85182210	3471273	25-11-2022 00:00	(UNDER PROTEST) B08SFY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:L453RE)(BRAND-(AR ROW DEVICE)B08SFY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4	HK	13651489.5	2047723	204772	2862717	2730298	273030	2997867	682575	68258	135150	885983
2022 - 2021	INMSA1	513081950	85182210	2073853	19-08-2022 00:00	(UNDER PROTEST) B08SFY9NK8 (53-024606) DIGITAL MEDIA RECEIVER(AMAZON ECHO(4TH GEN))(MODEL: L453RE)(BRAND (ARROW DEVICE)B08SFY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	33517081.78	5027563	502757	7028533	6703416	670342	7360351	1675854	167585	331818	2175256

					(UNDER PROTEST) B085FWR7T4 (S3-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:1453RE) BRAND:ARROW DEVICE:B085FWR7T4 (S3-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	2590111.96	388517	38852	543146	518022	51802	568789	129506	12951	25642	168098
2022 - 2021 INNSA1	513081950	85182210	9142350	16-06-2022 00:00	(UNDER PROTEST) B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL:1453RE)(BRAND:ARROW OW DEVICE:B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	17074534.49	2561181	256118	3580530	3414907	341491	3749568	853726	85372	169038	1108136
2022 - 2021 INNSA1	513081950	85182210	3885982	23-12-2022 00:00	UNDER PROTEST - B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:1453RE) BRAND:ARROW DEVICE:B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (MODEL:1453RE)	HK	15756993.36	2363549	236354	3304242	3151399	315140	3460236	787850	78785	155994	1022629
2022 - 2021 INNSA1	513081950	85182210	3653413	08-12-2022 00:00	(UNDER PROTEST) B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL:1453RE)(BRAND:ARROW OW DEVICE:B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	5489722.48	823383	82338	1151090	1097844	109784	1205433	274461	27446	54343	356251
2022 - 2021 INNSA1	513081950	85182210	3630421	07-12-2022 00:00	(UNDER PROTEST) B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL:1453RE)(BRAND:ARROW OW DEVICE:B085FWR7T4 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	1365148.95	204772	20477	286272	273030	27303	299787	68257	6826	13515	88598

2021 - 2021	BOCI	513081950	85182200	6220403	12-11-2021 00:00	B085FWRT14 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FWRT14 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	523420.08	785013	78501	1097448	1046684	104668	1149259	261671	26167	51811	339649
2021 - 2021	INNSA1	513081950	85182200	8372745	22-04-2022 00:00	B085FWRT14 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)(UNDER PROTEST)B085FWRT14 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1266744.44	190012	19001	265636	253349	25335	278177	63337	6334	12541	82212
2021 - 2021	INNSA1	513081950	85182200	7413191	08-02-2022 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	7141487.34	1071223	107122	1497570	1428297	142830	1568271	357074	35708	70701	463482
2021 - 2021	INNSA1	513081950	85182200	6815708	24-12-2021 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	6036025.7	905404	90541	1265755	1207205	120721	1325511	301801	30180	59757	391738
2021 - 2021	INNSA1	513081950	85182210	9466877	08-07-2022 00:00	(UNDER PROTEST)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER(AMAZON ECHO (4TH GEN))(MODEL:453RE)(BRAND-ARROW DEVICE)(UNDER PROTEST) B085HK322L (53-024623) DIGITAL MEDIA RECEIVE	HK	1295897.38	194385	19439	271750	259179	25918	284579	64795	6479	12829	84104
2022 - 2021	INNSA1	513081950	85182200	8372745	22-04-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)(UNDER PROTEST)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1267667.73	190150	19015	266830	253534	25353	278380	63383	6338	12550	82272
2021 - 2021	INNSA1	513081950	85182200	7087556	15-01-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	2389175.66	358376	35838	501010	477835	47784	524663	119459	11946	23653	155057

2022 - 2021	INNSA1	513081950	85182200	8251562	13-04-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(BRAND-ARROW DEVICE)(UNDER PROTEST)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	21365534.38	3204830	320482	4480353	4272107	427311	4691871	1068277	106828	211518	1386623
2021 - 2021	INNSA1	513081950	85182200	6815708	24-12-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO	CN	15630305.99	2344546	234455	3277676	3126051	312606	3432415	781515	78151	154739	1014406
2021 - 2021	BOM	513081950	85182200	5541880	22-09-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	3816286.56	572443	57244	800275	763257	76326	838057	190814	19082	37781	247677
2022 - 2021	INNSA1	513081950	85182210	4017037	03-01-2023 00:00	(UNDER PROTEST) B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN) (MODEL:453RE)(BRAND:ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	45808613.55	6871291	687131	9606065	9161723	916172	10059572	2290432	229042	453507	2972980
2021 - 2021	BOM	513081950	85182200	5799224	11-10-2021 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE)(UNDER PROTEST) (BRAND-ARROW DEVICE)B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	1296247.8	194437	19444	271823	259250	25925	284656	64812	6481	12833	84126
2022 - 2021	INNSA1	513081950	85182200	8273818	14-04-2022 00:00	B085FY9NK8 (S3-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN) (MODEL:453RE) (BRAND-ARROW DEVICE)(UNDER PROTEST)B085HK322L (S3-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	17566061.38	2634909	263491	3683603	3513212	351321	3857507	878303	87830	173904	1140037

					(UNDER PROTEST) B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER AMAZON ECHO/4TH GEN)) (MODEL: I453RE) (BRAND :ARROW DEVICE) B085FWR714 (53- 024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO/4	HK	9051605.57	1357741	135774	1898122	1810321	181032	1987733	452580	45258	89611	587449
2022 - 2021 INNSA1	513081950	85182210	2073853	19-08-2022 00:00	(UNDER PROTEST) B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO 4TH GEN)) (MODEL: I453RE) (BRAND :ARROW DEVICE) B085HK322L (53- 024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO/4	HK	6479486.9	971923	97193	1358749	1295897	129590	1422895	323974	32397	64147	420518
2022 - 2021 INNSA1	513081950	85182210	9466877	08-07-2022 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO 4TH GEN) (MODEL:I453RE) (UNDER PROTEST) (BRAND-ARROW DEVICE) B085HK322L (53- 024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	13979852.7	2096878	209697	2931575	2795971	279597	3069976	698992	69900	138401	907293
2021 - 2021 BOM	513081950	85182200	5542725	22-09-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO 4TH GEN) (MODEL:I453RE) (UNDER PROTEST) (BRAND-ARROW DEVICE) B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	2587550.12	388133	38813	542609	517510	51751	568226	129377	12938	25617	167932
2021 - 2021 BOM	513081950	85182200	5823764	13-10-2021 00:00	B085HK322L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO 4TH GEN) (MODEL:I453RE) (BRAND- ARROW DEVICE) (UNDER PROTEST) B085HK322L (53- 024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	5046173.56	756926	75693	1058183	1009235	100923	1108140	252309	25231	49957	327496
2022 - 2021 INNSA1	513081950	85182200	8251562	13-04-2022 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO 4TH GEN) (MODEL:I453RE) (UNDER PROTEST) (BRAND-ARROW DEVICE) B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK											
2021 - 2021 BOM	513081950	85182200	5525381	21-09-2021 00:00	B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO 4TH GEN) (MODEL:I453RE) (UNDER PROTEST) (BRAND-ARROW DEVICE) B085FY9NK8 (53- 024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO (	HK	15306506.76	2295976	229597	3209774	3061301	306130	3361309	765326	76533	151534	993393

2022 - 2021	INNSA1	513081950	85182210	4148108	12-01-2023 00:00	(UNDER PROTEST) B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL:453RE)(BRAND:(ARROW DEVICE)B085FY9NK8 (53-024606) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	4014943.95	602242	60224	841934	802989	80299	881682	200747	20075	39748	260570
2022 - 2021	INNSA1	513081950	85182210	2073853	19-08-2022 00:00	(UNDER PROTEST) B085HK32L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4TH GEN)) (MODEL:453RE)(BRAND:(ARROW DEVICE)B085HK32L (53-024623) DIGITAL MEDIA RECEIVER (AMAZON ECHO(4	HK	10351040.88	1552656	155266	2170614	2070208	207021	2273089	517552	51755	102475	671782
2022 - 2021	INNSA1	513081950	85182200	8273818	14-04-2022 00:00	B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE) (BRAND-ARROW DEVICE)(UNDER PROTEST)B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1253804.82	188071	18807	262923	250761	25076	275336	62690	6269	12413	81372
2022 - 2021	INNSA1	513081950	85182200	8157541	06-04-2022 00:00	B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE) (BRAND-ARROW DEVICE)(UNDER PROTEST)B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1250633.38	187595	18760	262258	250127	25013	274639	62532	6253	12381	81166
2022 - 2021	INNSA1	513081950	85182200	8157541	06-04-2022 00:00	B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO (4TH GEN)) (MODEL:453RE) (BRAND-ARROW DEVICE)(UNDER PROTEST)B085FWR714 (53-024614) DIGITAL MEDIA RECEIVER (AMAZON ECHO	HK	1250633.38	187595	18760	262258	250127	25013	274639	62532	6253	12381	81166

Financial Post Code	Crtr Dpt	Ref Number	Ref Date	Full Item Description	BCD Amount	SCD Amount	IGST Amt	BCD Payable	SCD Payable	IGST Payable	Diff BCD	Diff SCD	Diff IGST	Total Diff
2021-202 BCD	85176290	7290256	#####	BCD SWV64	18323663	183237	3661068	2748592	121889	3882422	916183	91618	181104	1189206
2021-202 BCD	85176290	7291325	#####	BCD SWV64	8132604	813266	1624834	1545840	125630	1705407	406630	40663	80513	527806
2021-202 BCD	85176290	7201819	#####	BCD SWV64	8132604	813266	1624834	1545840	125630	1705407	418767	41877	82916	543559
2021-202 BCD	85176290	7674436	#####	BCD SWV64	9359947	935995	1870317	1403992	140399	1962783	467997	46800	95663	607460
2021-202 BCD	85176290	8427968	#####	BCD SWV64	382165	38217	76357	76413	7643	83923	38216	3822	7567	48605
2022-202 BCD											2247794	224780	445063	2917637

[illegible]

2021 - 202	BOM	85285900	5893616	19-10-2021 00:00	4518547.6	451855	45185	1404365	903710	90371	992273	451855	45186	-412091	84949
2021 - 202	INNSA1	85285900	5532272	21-09-2021 00:00	2698381	269838	26984	838657	539676	53968	592564	269838	26984	-246092	50730
2021 - 202	INNSA1	85285900	7405547	08-02-2022 00:00	4363772.4	436377	43638	1356260	872754	87275	958284	436377	43638	-397976	82039
2021 - 202	BOM	85285900	5988676	25-10-2021 00:00	3026116.1	302612	30261	940517	605223	60522	664535	302612	30261	-275982	56891
2021 - 202	INNSA1	85285900	5762263	08-10-2021 00:00	2756635.4	275664	27566	856762	551327	55133	605357	275663	27566	-251405	51825
2021 - 202	BOM	85285900	5918384	20-10-2021 00:00	1510306.6	151031	15103	469403	302061	30206	331663	151031	15103	-137740	28394
2021 - 202	INNSA1	85285900	7405547	08-02-2022 00:00	6468286.8	646829	64683	2010343	1293657	129366	1420436	646829	64683	-589908	121604
2021 - 202	BOM	85285900	5157932	23-08-2021 00:00	13183269	1318327	131833	4097360	2636654	263665	2895046	1318327	131833	-1202314	247846
2021 - 202	BOM	85285900	5082989	17-08-2021 00:00	10362168	1036217	103622	3220562	2072434	207243	2275532	1036217	103622	-945030	194809
2021 - 202	BOM	85285900	1588214	25-08-2021 00:00	1462706.1	146271	14627	454609	292521	29254	321210	146271	14627	-133399	27499
2021 - 202	BOM	85285900	5429792	14-09-2021 00:00	1464608.6	146461	14646	455200	292922	29292	321628	146461	14646	-133572	27535
2021 - 202	INNSA1	85285900	6319356	19-11-2021 00:00	6969336.6	696934	69694	2166070	1393867	139387	1530466	696934	69693	-635604	131023
2021 - 202	BOM	85285900	5511746	20-09-2021 00:00	4393918.8	439392	43939	1365630	878784	87878	964905	439392	43939	-400725	82606
2021 - 202	BOM	85285900	5362813	08-09-2021 00:00	1452069.7	145207	14521	451303	290414	29041	318875	145207	14521	-132429	27299
2021 - 202	BOM	85285900	5083465	17-08-2021 00:00	14789707	1478971	147897	4596641	2957941	295794	3247820	1478971	147897	-1348821	278046
2021 - 202	BOM	85285900	5346019	07-09-2021 00:00	1459701.8	145970	14597	453675	291940	29194	320551	145970	14597	-133125	27442
2021 - 202	INNSA1	85285900	6634062	11-12-2021 00:00	5364873.2	5364874	536489	16674028	10729746	1072975	11781262	5364872	536486	-4892766	1008592
2021 - 202	INNSA1	85285900	5786210	10-10-2021 00:00	1388793.3	138879	13888	431637	277759	27776	304979	138879	13888	-126658	26109
2021 - 202	BOM	85285900	5511746	20-09-2021 00:00	1462480.1	146248	14625	454539	292496	29250	321161	146248	14625	-133378	27495
Echo Show 10					315588767							31558873	3155885	-28781698	5933061

Financial Yr Port Code		Eight Digit	BE Number	BE Date	Assessable V BCD	Amount SCD	Amount	IGST Amt	BCD Payable	SCD Payable	IGST Payable	Diff. BCD	Diff. SCD	Diff. IGST	Total Diff.
2021 - 202	INNSA1	85285900	6814315	24-12-2021 00:00	2098618.9	209861.8	20986.2	652250.8	419724	41972	460857	209862	20986	-191394	39454
2021 - 202	INNSA1	85285900	6319797	19-11-2021 00:00	206883.8	20688.4	642995		413768	41377	454317	206884	20688	-188678	38894
2021 - 202	INNSA1	85285900	7806293	10-03-2022 00:00	4220163.2	422016.4	42201.6	1311627	844033	84403	926748	422016	42202	-384879	79339
2022 - 202	INNSA1	85285900	4774985	23-02-2023 00:00	1259043	1259044	125903.8	3913107	2518087	251809	2764859	1259043	125905	-1148248	236700
2021 - 202	INNSA1	85285900	6002493	26-10-2021 00:00	5170011.4	517001	51700	1606840	1034002	103400	1135335	517001	51700	-471505	97197
2022 - 202	INNSA1	85285900	5786262	10-10-2021 00:00	6034561.9	603456	60345.6	1875542	1206912	120691	1325190	603456	60346	-550352	113450
2022 - 202	INNSA1	85285900	3239787	10-11-2022 00:00	1192125	1192125	11921.3	370512.5	238425	23843	261791	119213	11921	-108722	22412
2021 - 202	INNSA1	85285900	7367327	04-02-2022 00:00	1157583	1157584	115758.5	3597770	2315167	231517	2542053	1157583	115758	-1055717	217625
2022 - 202	INNSA1	85285900	2127642	23-08-2022 00:00	1162444.3	116244.4	11624.4	361287.7	232489	23249	255273	116244	11624	-106015	21854
2021 - 202	INNSA1	85285900	7806293	10-03-2022 00:00	1055040.8	105504.1	10550.4	327906.7	211008	21101	231687	105504	10550	-96220	19835
2021 - 202	INNSA1	85285900	6635023	11-12-2021 00:00	2047687.7	204768.8	20476.8	636421.4	409538	40954	449672	204769	20477	-186749	38497
2022 - 202	INNSA1	85285900	2062527	18-08-2022 00:00	12533332	1253333	125329.8	385360	2506666	250666	2752320	1253333	125334	-1143040	235627
2022 - 202	INNSA1	85285900	9900508	06-08-2022 00:00	1152981.1	115298.1	11529.8	358346.5	230596	23060	253195	115298	11530	-105152	21676
2022 - 202	INNSA1	85285900	3239817	10-11-2022 00:00	1192125	1192125	11921.3	370512.5	238425	23843	261791	119213	11921	-108722	22412
2021 - 202	INNSA1	85285900	7477236	14-02-2022 00:00	2089943	208994.2	20899.4	649554.2	417989	41799	458951	208994	20899	-190603	39291
2022 - 202	INNSA1	85285900	5036170	14-03-2023 00:00	12435683	1243569	124357.2	3865011	2487137	248714	2730876	1243568	124356	-1134135	233790
2022 - 202	INNSA1	85285900	2062830	18-08-2022 00:00	3427934.9	342793.5	34279.3	1065402	685587	68559	752775	342793	34279	-312628	64445
2022 - 202	INNSA1	85285900	4774985	23-02-2023 00:00	1144584.8	114458.5	11445.8	355737	228917	22892	251351	114458	11446	-104386	22412
2021 - 202	INNSA1	85285900	7472564	12-02-2022 00:00	1055056.3	105505.6	10550.6	327911.5	211011	21101	231690	105506	10551	-96221	19835
2022 - 202	INNSA1	85285900	8371833	22-04-2022 00:00	4303837.4	430383.6	43038.4	1337633	860767	86077	945123	430384	43038	-392510	80912
2022 - 202	INNSA1	85285900	3239763	10-11-2022 00:00	1192125	1192125	11921.3	370512.5	238425	23843	261791	119213	11921	-108722	22412
2021 - 202	INNSA1	85285900	7403742	08-02-2022 00:00	3983751.7	398375.2	39837.5	1238150	796750	79675	874832	398375	39838	-363318	74895

2022 - 202. INNSAI	85285900	9721541	26-07-2022 00:00	30018285	3001827	300183	9329684	6003657	600366	6592015	3001830	300183	-2737669	564344
2022 - 202. INNSAI	85285900	3245087	10-11-2022 00:00	1192125	119212.5	11921.3	370512.5	238425	23843	261791	119213	11921	-108772	22412
2022 - 202. INNSAI	85285900	4775156	23-02-2023 00:00	17166209	1716621	171661.5	5335259	3433242	343324	3769699	1716621	171663	-1565559	322774
2021 - 202. INNSAI	85285900	5786239	10-10-2021 00:00	5030947.7	503095	50309.5	1563619	1006190	100619	1104796	503095	50309	-458822	94582
2022 - 202. INNSAI	85285900	3258220	11-11-2022 00:00	8211312.9	821131.5	82112.8	2552076	1642263	164226	1803204	821131	82113	-748872	154373
2022 - 202. INNSAI	85285900	3239049	10-11-2022 00:00	1192125	119212.5	11921.3	370512.5	238425	23843	261791	119213	11921	-108772	22412
2022 - 202. INNSAI	85285900	9354216	30-06-2022 00:00	1910298.1	191029.8	19103	593720.6	382060	38206	419501	191030	19103	-174219	35914
2021 - 202. INNSAI	85285900	5762263	08-10-2021 00:00	1991548.1	199154.8	19915.4	618973.2	398310	39831	437344	199155	19916	-181629	37441
2022 - 202. INNSAI	85285900	3239872	10-11-2022 00:00	1192125	119212.5	11921.3	370512.5	238425	23843	261791	119213	11921	-108772	22412
2021 - 202. INNSAI	85285900	5823707	13-10-2021 00:00	2005437.8	200543.8	20054.4	623290	401088	40109	440394	200544	20054	-182896	37702
2021 - 202. INNSAI	85285900	7468029	12-02-2022 00:00	2089943	208994.2	20899.4	649554.2	417989	41799	458951	208994	20899	-190603	39291
											16797464	1679748	-15319290	3157921