



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-V,
APPRAISING GROUP VA,
JAWAHARLAL NEHRU CUSTOMS HOUSE,
NHAVA SHEVA, TALUKA- URAN, DISTRICT- RAIGAD,
MAHARASHTRA- 400707.



F. No. S/26-Misc-162/2025-26/Gr. VA/JNCH

Date: 20.06.2025

Ref F. No. DRI/HZU/26C/ENQ-53(INT-53)/2024

SCN No.: 328/2025-26/Commr/NS-V/CAC/JNCH

DIN: 20250678NX0000555EE8

SHOW CAUSE NOTICE ISSUED UNDER 28(1) OF THE CUSTOMS ACT, 1962

M/s Brandwork Technologies Private Limited (hereinafter referred to as “M/s Brandwork” or “the Importer” or “Noticee”), IEC No: AAHCB4208P having their registered office at Plot No.1,2,3,4, Giriraj Complex, Survey No.20/C/2/4, Behind Swagat Petrol Pump, Sativali, Vasai (East), -401208 are engaged in manufacturing of various electronic devices.

2. The Directorate of Revenue Intelligence, Hyderabad Zonal Unit (“DRI” for short) developed specific intelligence that M/s.Brandwork imported lithium ion cell under CTI 8507 6000 to manufacture Power Bank by wrongly availing BCD exemption under Sl.No.527 of Notification No.50/2017-Customs dated 30.06.2017.

2.1 Analysis of Customs duty benefit on import of lithium-ion cell under Notification No. 50/2017-Customs as amended and other Notifications.

Original Exemption under Sl. No. 527 of Notification No. 50/2017-Customs (as of 30.06.2017):

527.	Any Chapter	Lithium ion automotive battery for manufacture of Lithium ion battery packs for supply to the manufacturers of hybrid and electric vehicle	Nil	-	9
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Vide Notification No.3/2019-Cus dated 29-1-2019, the entry of S. No. 527 and the entries relating thereto, are substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
))	
“527	8507 60 00	Lithium ion cell for use in manufacture of Lithium ion accumulator other than the following, namely:- (a) Battery pack of cellular mobile phone; and (b) Power bank.	5 %	-	9

Vide Notification No. 02-2021-Cus dated 01-02-2021, the entry of S. No. 527 and the entries relating thereto, are substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“527	8507 60 00	Lithium ion cell for use in manufacture of battery or battery pack, other than those mentioned against S. Nos. 527A and 527B	5%	-	9
527A	8507 60 00	Lithium ion cell for use in the manufacture of battery or battery pack	5%	-	9

		of cellular mobile phone			
527B	8507 60 00	Lithium ion cell for use in the manufacture of battery or battery pack of electrically operated vehicle or hybrid motor vehicle	5%	-	9

2.2 Further, BCD exemption on import of lithium ion cell for manufacturing of power bank is given under Sl.No.17B of Notification No.57/2017-Customs as amended vide Notification No. 2/2019-Cus., dated 29-1-2019.

Sl.No.17A and 17B of Nottf. No.57/2017 Cus dated 30-06-2017 as amended is as under:

(1)	(2)	(3)	(4)	(5)
17A	8507 60 00	Lithium ion cell for use in the manufacture of battery pack of cellular mobile phone.	5%	1
17B	8507 60 00	Lithium ion cell for use in the manufacture of power bank of Lithium ion.	5%	1

However, the said exemption was omitted w.e.f. 02-02-2021 vide Notification No.03/2021-Customs dated 01-02-2021.

2.3 As per Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 as amended, the IGST rates on lithium ion battery, Accumulators and Power Bank are as under:

Schedule / Sr. No	Heading / Tariff item	Description of goods	IGST payable @
Schedule III Sr. No. 376 AA As amended by Noti. No. 19/2018-IGST (inserted w.e.f. 27/07/2018)	8507 60 00	Lithium-ion Batteries	18%
Schedule III Sr. No. 376 AAA As amended by Noti. No. 25/2018- IGST (inserted w.e.f. 01/01/2019)	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank	18%
Schedule IV Sr. No. 139 As amended by Noti. No. 19/2018-IGST and Noti. No. 25/2018 –IGST (w.e.f. 27/07/2018)	8507	Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium ion battery and other Lithium-ion accumulators including Lithium-ion power banks	28%

3. Difference between Battery or Battery pack and Power Bank

3.1 Battery or Battery Pack (Integrated Energy Storage Device): A lithium-ion battery or battery pack is a set of one or more rechargeable lithium-ion cells configured in series and/or

parallel to deliver a specified voltage and capacity as the **primary** energy source for equipment such as mobile phones, laptops, electric bicycles or electric vehicles etc. Under the BIS Compulsory Registration Scheme, these sealed secondary portable lithium ion assemblies are regulated by **IS 16046 (Part 2):2018/IEC 621332:2017**.

3.2 In contrast, a **power bank** is a **portable external charger** that incorporates one or more lithium ion cells plus integrated charge management circuitry, USB (or other) output ports, status indicators and an enclosure, designed **solely** to store energy and recharge external devices (e.g., smartphones, tablets) onthego. BIS treats power banks as Information Technology Equipment under the CRS Order, requiring compliance with **IS 13252 (Part 1):2010**.

4. Although both lithium ion batteries (or battery packs) and power banks serve as accumulators under CTI 85076000, a battery or battery pack is integrated within the host device, whereas a power bank is an external energy reservoir used to recharge mobile phones, laptops, and other portable electronics. Further, from 2019 onwards, a clear distinction has been made between "Power Banks" and "Battery or Battery Packs," concerning eligibility for notification benefits. The Basic Customs Duty (BCD) exemption under Sl. No. 527 of Notification No. 50/2017-Cus dated 30-06-2017 is exclusively available for the import of lithium-ion cells used in the manufacture of Batteries or Battery Packs, excluding those specifically mentioned under Sl. Nos. 527A and 527B (i.e., lithium-ion cells intended for use in Batteries or Battery Packs for Cellular Mobile Phones or electrically operated vehicles or hybrid motor vehicles). Thus, the notification benefit under Sl. No. 527 does not extend to lithium-ion cells imported for the manufacture of Power Banks.

5. Therefore, M/s Brandwork Technologies Private Limited have wrongly availed the notification benefit under Sl. No. 527 (BCD @ 5%) on import of lithium-ion cells for power bank manufacturing there by short paid Customs duties.

6. Investigation conducted:

6.1. In pursuance of the intelligence gathered, M/s Brandwork Technologies Pvt Ltd vide letter dated 05-11-2024, was requested to provide submissions and rationale for importing the goods under CTI 8507 6000 by availing BCD Exemption under Sl.No.527 of Notification No.50/2017-Cus dated 30-06-2017.

6.2. In response, the importer vide letter dated 11-12-2024, inter-alia submitted that

- i. the finished product is well covered under the definition of battery in view of the reasons that 1. From the definition mentioned in BIS IS 16046 (Part-II) and definition No.482-01-04 mentioned in electrotechnical vocabulary, Part 15: Primary cells and Batteries [amalgamating IS 1885 (Part 8):1996] [ETD 1: Basic electrotechnical Standards] that Battery is one or more cells fitted with devices. The finished product has all the necessary items making it in ready to use condition and it performs its operations very well; 2. As per the explanatory notes of chapter 85, a battery/accumulator is the number of cells connected in series/parallel arrangements. The finished goods are batteries as per this definition also. 3. As per the definition given by the ARAI (Automotive Industries Standard AIS 048), Battery is electrochemical cells electrically connected in a series and/or parallel arrangement, the finished product qualifies this condition also.
- ii. They are manufacturing lithium-ion battery power Banks from the imported lithium-ion cells. The Accumulators for mobile chargers go under different names mainly the battery packs, power banks, portable chargers, back-up charging device etc. A Power Bank/Battery Pack is portable device that stores energy in its rechargeable battery; thus, power banks are simple battery pack only.

- iii. The process flow chart of Power Bank manufacturing process reveals and demonstrates that the imported li-ion cells undergo the process of manufacturing to functional battery by pasting insulation tapes on top and bottom, soldering of red and black wires etc. The battery and housing along with power keys forms the Power Bank or Battery pack. However, the accumulators and Batteries are synonyms in common parlance and technical terms.
- iv. The benefit under Sl.No.527 of Notification No. 50/2017-Customs dated 30.06.2017 is a conditional notification and the benefit is subject to fulfilment of condition No.9 i.e. if the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for specified End Use) Rules, 2022 and they have followed the procedure.
- v. They have manufactured Li-ion battery first from the lithium-ion cells and the said battery is captively consumed in the manufacturing of Power Bank and the term manufacture defined in Rule 3(e) of IGCR rules, 2022 does not state that the term manufacture is for intermediate product or for the final product.
- vi. They rely on the Order of Hon'ble CESTAT Delhi dated 18-10-2024 in the Customs Appeal No. 50221 of 2021 in the matter of M/s Ambrane India Pvt. Ltd Vs. CC(Prev) on the identical issue of concessional rate of BCD on Lithium-ion cell for manufacture of Li-ion Battery/Power Bank.

6.3. The importer's submission to claim for concessional Basic Customs Duty (BCD) under Sl. No. 527 of Notification No. 50/2017-Customs, as amended, is not justified. The scope of the exemption under Sl. No. 527 reserves only for import of lithium-ion cells used in the manufacture of battery or battery packs excluding those specifically mentioned under Sl. Nos. 527A and 527B (i.e., lithium-ion cells intended for use in Batteries or Battery Packs for Cellular Mobile Phones or electrically operated vehicles or hybrid motor vehicles). The power banks are separately covered under Sl. Nos. 17A and 17B of Notification No. 57/2017-Customs until their omission w.e.f. 02.02.2021. The clear legislative intent post-2019 has been to distinguish power banks from generic lithium-ion batteries or battery packs by carving out separate tariff entries and notifications. The argument of the importer that a power bank qualifies as a battery pack merely because it includes lithium-ion cells fails to consider that a power bank, by design and function, includes not only battery cells but also circuitry for charging/discharging, ports, indicators, and enclosure, making it a distinct product from a standalone battery pack. Furthermore, BIS regulations separately classify power banks under IS 13252 (Part 1):2010, whereas lithium-ion batteries fall under IS 16046 (Part 2):2018, reinforcing the regulatory and functional distinction. The importer's reliance on the definition of "battery" from various technical standards does not override the specific exclusions provided under the Customs notifications. The importer's claim that the battery is manufactured as an intermediate product and is captively used to produce a power bank appears to be an afterthought intended to claim undue benefits.

7. In view of the above scenario, summons dated 23-01-2025 were issued to the CEO of M/s.Brandwork Technologies Pvt Ltd. In response, Shri Vikrant B. Pendkhalkar, Import Assistant Manager of M/s Brandwork appeared before DRI on behalf of the CEO. Statement of Shri Vikrant B. Pendkhalkar was recorded under Section 108 of Customs Act, 1962 before the Senior Intelligence Officer on 07-02-2025 wherein inter-alia he stated that:

- i.) He completed his Bachelor of Commerce from Mumbai University in 2013. In march 2022, He has joined the Brandwork Technologies Pvt Ltd as an Assistant Manager of import logistics. He looks after customs handling clearance of import shipment and imports logistics of the firm.
- ii.) M/s Brandwork Technologies Pvt Ltd. is the Original Equipment Manufacturer for brand owners such as Boat, Lifelong, Potronics, EVM, Hammer and etc. They manufacture Power Banks, Soundbar, Bluetooth Speaker, Charger, True Wireless Stereo earbuds etc. They import all the required input materials for the aforementioned products from China and at their

manufacturing facility, the imported material goes through certain process to make the end products.

iii.) They are importing Lithium-ion polymer cell under the chapter heading 8507 6000 for the manufacturing of Power Banks by availing Notification benefit under Sl.No.527 of Notification No.50/2017-Customs and also for manufacturing of battery for Wireless Stereo and Soundbar by availing Notification benefit under Sl.No.12/2022-Customs. They are classifying the imported goods under different customs notifications while availing customs duty benefit based on their end-use.

iv.) He is aware of the present investigation. However, he is not aware of the benefit under Notification No.57/2017-Customs available for import of Lithium-ion cells used in the manufacture of power Banks, and whether the company had availed it or not as he joined the company in March,2022

v.) To a specific query that is he aware that after the removal of benefit under Notification No. 57/2017-Customs in 2021, company shifted to claiming exemption under Notification No. 50/2017-Customs, replied that he is not aware of that.

vi.) Regarding the use of Power Bank, he stated that the power bank is used for mobile phone charging, mobile accessories such as True wireless stereo and Neck Bank etc.,

vii.) To a specific query that the benefit under Notification No. 57/2017 was specifically for Lithium-ion cells used in power Banks, and after its removal, there was no direct provision under Notification No. 50/2017 for the same, he stated that as per the definition of battery and battery pack, power Bank is a type of battery only. Hence, they have availed the exemption benefit under notification No.50/2017.

viii.) To specific question that what did he understand after going through the Para 39 of the Hon'ble CESTAT, Delhi Judgement dated 18-10-2024, what they have referred in their letter dated 11-12-2024 in the case of M/s. Ambrane India Pvt. Ltd, Vs. Commissioner of Customs (Preventive),New Delhi, he replied that after going through the Paragraph 39 of the Judgement he understood that Notification No. 02/2019 dated 29.01.2019 i.e. from January,2019, Lithium ion Battery is distinguished from Power Bank.

ix.) After going through the paragraph 52 of Judgement in the CIVIL APPEAL No. 3327/2007, he stated that "Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification" and also in case of confusion in the interpretation of exemption notification, it must be interpreted in favour of the revenue.

x.) To a specific query that does he acknowledge that availing exemption under Notification No. 50/2017 for Lithium-ion cells for power Banks could amount to misutilization of exemption benefit, he replied that any exemption benefit they claim, as per the advice of their legal team.

8. Subsequently the importer vide letter dated 25-02-2025 reiterated their submissions and further submitted that they rely on Order of Hon'ble CESTAT in the case of M/s Ambrane India Pvt Ltd. Vs. Commissioner of Customs, Preventive(Delhi)2024(25) Centax 312 (Tri.Delhi), Hon'ble CESTAT Delhi Order in the case of Xor Technology LLP Vs. Principal Commissioner of Customs (Prev) CA No.55572 of 2023, final Order No.58745/2024 dated 30.09.2024 and Hon'ble CESTAT in the case of TDK India Pvt Ltd. Vs. Pr. Commissioner Air Cargo Complex, Delhi CA NO.51063 of 2020, Final Order No. 50108/2025 dated 28.01.2025. In all the above three cases, the Hon'ble CESTAT set aside the demand on the grounds that the demand pertains to the period prior to introduction of the word "Power Bank" in the Notification.

8.1. The Importer relied on the Order of Hon'ble CESTAT Delhi dated 18-10-2024 in the Customs Appeal No. 50221 of 2021 in the matter of M/s Ambrane India Pvt. Ltd Vs. CC(Prev). Whereas the Hon'ble CESTAT, in the said order at para 29 held that

"But we find that entry 376AA came into existence only on 20.08.2018 and it talks only about Lithium-Ion Batteries. The entry no. 376AAA though introduced the word Power

Bank but we observe that this entry came into existence on 29.01.2020 i.e. after the period in dispute. It has already been observed above that it was only in the Year 2019 that Notification No. 02/2019 dated 29.01.2019 has used word "Power Bank of Lithium-ion" for the first time and the imports in question are till January 2019 only, we hold that benefit of TRU clarification vide circular dated 26.04.2017 was available to the appellant."

Further held in its final findings at Para 39 that:

"From the above discussion with respect of submissions raised by both the parties, as have been specifically dealt with, we hold that the appellant since has duly complied with the condition no. 9 of the Notification No. 50/2017, the appellant is entitled for the Customs Appeal No. 50221 of 2021 [DB] benefit of exemption of the said Notification No. 50/2017 dated 30.06.2017. Though Notification No. 02/2019 dated 29.01.2019 distinguished Lithium ion Battery from Power Bank but the first time in January 2019 i.e. after the period in question duty demand is not sustainable, as notification cannot be given retrospective effect. The impugned show cause notice is also held being barred by limitation. The said demand is also liable to be set aside on this ground as well."

8.2. In the case of Xor Technology LLP Vs. Principal Commissioner of Customs (Prev) CA No.55572 of 2023, final Order No.58745/2024 dated 30.09.2024, the Hon'ble CESTAT in its final findings held that

"50. From the above discussion on respect of submissions raised by both the parties, as have been specifically dealt with, we hold that the appellant since has duly complied with the condition no. 9 of the notification, the appellant is liable for the benefit of exemption of Notification No. 50/2017 dated 30.06.2017. Though in terms of Notification No. 02/2019 dated 29.01.2019 distinguished Lithium ion Battery or Power Bank for the first time and based thereupon the demand of duty not paid by the appellant on the imported raw material/parts and components for the period January 2019 to June 2019 could have been demanded. The impugned show cause notice is held being barred by limitation. The said demand is also liable to be set aside. In view thereof, the order under challenge is hereby set aside. Consequent thereto, appeal stands allowed."

8.3. In the case of M/s TDK India Pvt Ltd., the Hon'ble CESTAT set aside the demand relying on the above two judgements.

9. Since the importer's view contradicts the final findings of the Hon'ble CESTAT Orders in all the three cases referred in their reply, and as Shri Vikranth is not fully aware of all relevant facts, summons was issued to the CEO of M/s Brandwork Technologies Pvt Ltd. The statement of Shri Ishwar Kumhar was recorded under Section 108 of the Customs Act, 1962 on 09-04-2025, wherein he inter alia stated that:

- i. He works as CEO of the Company and he is responsible for all daily operations of the firm and he is aware of the investigation going on
- ii. They have availed Sl. No. 17B of Notification No. 57/2017-Cus as amended vide Notification No. 02/2019-cus, dated 29-01-2019 till the exemption was omitted w.e.f 02-02-2021 vide Notification No. 03/2021-cus dated 01-02-2021. After the removal of the benefit under the Notification No.57/2017-cus as amended, they have been availing the exemption benefit under the Sl. No. 527 of Notification No. 50/2017-cus as amended vide Notification No. 02/2021-cus dated 01-02-2021.
- iii. He is aware that the benefit under Sl.No.17B of Notification No.57/2017-cus as amended is for import of lithium-ion cell for use in the manufacture of power bank.
- iv. To a specific query about the notification benefit under Sl.No.527 of the Notification No.50/2017- Cus as amended, he replied that the specific Sl.no. is reserved for "Lithium-ion cell for use in the manufacture of battery other than those mentioned against 527A and 527B subjected to the importer follows the procedure set out in the Customs (Import of

Goods at Concessional Rate of Duty or for specified End use) Rules, 2022". The Sl. No. 527A and 527B are as follows:

527A – Lithium-ion cell for use in the manufacture of battery or battery pack for use in cellular mobile phone.

527B- Lithium-ion cell for use in the manufacture of battery or battery pack for use in electrically operated vehicle or hybrid motor vehicle.

- v. To a specific query that Is the Battery and Power Bank are same? If not, why did they avail the said benefit; he replied that in manufacturing power bank, first they are manufacturing of Lithium-ion battery from Lithium-ion cell and other parts of component like plastic housing casing cable and battery management system etc. Thus, the product being manufactured is Lithium-ion battery first and then captive use in the end product Lithium-ion power bank. Both Lithium-ion battery and Lithium-ion power bank are identified as accumulator and classified in one heading 8507 6000 only.
- vi. **To a specific query that What is the intended purpose they have submitted in Part A(III) of IGCR-I initially, he replied that they have submitted that the lithium-ion cell is imported for manufacturing of Power Bank.** They are availing benefit as they are manufacturing battery and then power bank. So for intermediate products they are availing benefit but their end product is power bank.
- vii. The imported lithium-ion cell is connected with each other by use of Nickel strips/Stainless strips by mean of electrical winding manually as well as mechanically. As per the requirement of voltage and current (power), cell is connected in parallel or series to make a battery and that battery is connected with a program booster PCBA which gives desired output as per respective product.
- viii. The products required to manufacture a Power bank, are lithium-ion battery, connector PCBA, soldering wires, insulation tape, Type-C USB connector, Integrated Chip, Capacitor, resistor and plastic/metal enclosure.
- ix. The Battery which they make from cell is Not the product for consumer, but as per requirement of the final product the same battery can be used for various uses in IOT and Robotic products by using booster to generate power. At the same time, currently they are using these batteries for making Power banks.
- x. They are not putting any label on the battery as it is intermediate product of power bank. So, they label power bank as per the rule of BIS and legal Meteorology. As per BIS, in power bank case, internal battery does Not required certification but they require BIS certificate for each and every Power bank linked with BIS certified lithium-ion cell linked with the brand.
- xi. For manufacturing of 10000 Mah Power Bank, they do Not connect lithium ion cells in series or parallel. The single cell is directly connected to the PCBA to get the desired output of 5V and connecting Type-C and USB connector converting into Power bank.

10. For further investigation, a search was conducted by the officers of DRI, HZU at the factory premises of the M/s Brandwork Technologies Pvt Ltd. situated at the address: Plot No.1,2,3,4, Giriraj Complex, Survey No.20/C/2/4, Behind Swagat Petrol Pump, Near Tungar Phata, Sativalli, Vasai (East)-401208 on 02-05-2025 in the presence of Panchas and the proceedings were reduced to Panchanama dated 02-05-2025. The search was conducted under the Audio video Recording under BNSS,2023. During the search, the manufacturing process of Power Bank was inspected. Shri Manesh V Jecco, Manufacturing Head was enquired about the manufacturing process of Power Bank. Shri Manesh V Jecco explained the manufacturing process and submitted the Power Bank Assembly process flow chart. He said that initially lithium-ion cells were brought from the warehouse, as per inventory transfer request against production order and do visual inspection of the cell for damages/dents and functional inspection for impedance and voltage test. Then preparing the cell protection film, barley papers, soldering preparation and wire joined for cell protection and circuit and power bank functional PCBA, then

preparation of NTC to cut off the cell during heating for safety purposes. Thereafter, testing of the same taken up for all the functional features of the product (current testing, voltage testing and protocol testing). Thereafter, the assembly of the Power Bank is made by using top cover, bottom cover, plastic housing and middle frame button and screw. The final product i.e Power Bank is tested for checking Charging and Discharging of one cycle. It was also informed by Mr. Manesh V Jecco that hourly production is approximately 300 to 350 power Banks. During the search, Shri Manesh V Jecco was requested to provide a sample of Battery pack which was said to have been manufactured by them and captively consumed for manufacturing of Power Bank. Then Shri Manesh V Jecco was enquired whether the battery pack will be able to charge Mobile Phone or other electronic devices for which he replied that it will be able to charge any mobile or electronic device, as it is having USB-A and USB -C Ports and also the battery gets charged. Further, informed that Battery protection circuit and Power Bank circuit are in the same PCBA for the compact design. The DRI Officers, in the presence of Panchas Mr. Manesh V Jecco, collected the sample of Battery pack said to have been manufactured by M/s Brandwork and connected to Mobile for charging. It works as Power Bank and Mobile gets started charging. Further, Battery was connected to Power Adapter and observed that the Battery is getting charged. Photographs were taken and pasted in the Pachanama. Further, enquired Mr. Manesh V Jecco whether they maintain any separate data/records for manufacturing of Battery for which he replied that as the Power bank is manufactured in a continuous One-step process, they do not maintain any separate records for manufacturing of Battery. During the search, Power Bank Assembly Process Flow chart, Power bank Packing process flow chart, Cable Process flow chart, Finished goods Dispatch Process flow chart, Product specification documents for 5000 mAh and 10000 mAh provided by the supplier to them, chain of documents maintained online at each stage from Customer Order form to final product Delivery Challan and Invoice issued to their Customers for manufacturing of Power Bank were collected from M/s Brandwork.

11. Findings of the Investigation:

11.1. From the foregoing analysis of the amendments in Notification No. 50/2017-Customs dated 30.06.2017, along with other relevant Notifications and the Hon'ble CESTAT Orders in three cases and the statements of Shri Ishwar Kumhar, CEO of M/s Brandwork Technologies Pvt Ltd and search proceedings of M/s Brandwork Technologies Pvt Ltd, the following conclusions can be drawn:

11.2 From the perspective of Notification benefit: For the purpose of availing notification benefits, a Power Bank is distinguished from a battery or a battery pack and is classified as an accumulator rather than a battery. This distinction is substantiated through the following amendments in the Notifications:

- a) BCD exemption on the import of lithium-ion cells for the manufacturing of Power Banks is provided under Sl. No. 17B of Notification No. 57/2017-Customs, as amended by Notification No. 2/2019-Customs dated 29.01.2019 which was omitted w.e.f. 02.02.2021.
- b) IGST exemption under Sl. No. 376AAA of Schedule III of Notification No. 1/2017-IGST, as amended by Notification No. 25/2018-IGST, effective from 01.01.2019, applies to **lithium-ion accumulators (other than batteries), including lithium-ion power banks.**
- c) BCD exemption is granted for lithium-ion cells used in the manufacture of lithium-ion accumulators, except for the following:
 - (i) Battery packs of cellular mobile phones; and
 - (ii) Power Banks.

This entry is inserted under Sl. No. 527 of Notification No. 50/2017-Customs dated 30.06.2017, vide amendment by Notification No. 3/2019-Customs dated 29.01.2019.

11.3 Importer's claim that IGCR Benefit is not only for End Use product: The importer claimed that the term manufacture is not defined as manufacture of end product or intermediate product in Rule 3(e) of IGCR Rules, they are manufacturing battery and then power bank and they are availing notification benefit on the intermediate products and their end product is power bank and also submitted that the notification benefit is available subject to following the Condition No.9. The condition No.9 stipulates that if the importer follows the procedure set out in the Customs (Import of goods at concessional rate of Duty or for Specified End Use) Rules, 2022. The importer submitted that they were following the procedure laid down in IGCR Rules, 2022.

The Importer's justification is not tenable. In terms of Rule 4(1) of IGCR Rules, 2022, the importer is required to provide one-time information on the common portal in Form IGCR-I. In the said form, along with other details, the importer is required to provide the details **"Description of goods intended to be manufactured by use of raw materials or components imported at concessional rate of duty"**

Relevant extract of the form is as under:

III. The notification benefit availed and intended purpose				
Sl.No	Notification number	S.no in the notification	Type of intended purpose	Manufacturing
			*	Description of goods intended to be manufactured by use of raw materials or components imported at concessional rate of duty
(1)	(2)	(3)	(4)	(5)

The importer, in their statement, confirmed that the intended purpose declared in Form IGCR-I was the "import of lithium-ion cells for the manufacture of Power Banks." Therefore, the importer's claim that the term "manufacture," as defined under Rule 3(e) of the IGCR Rules, does not differentiate between the manufacture of a final product and an intermediate product, is not defensible.

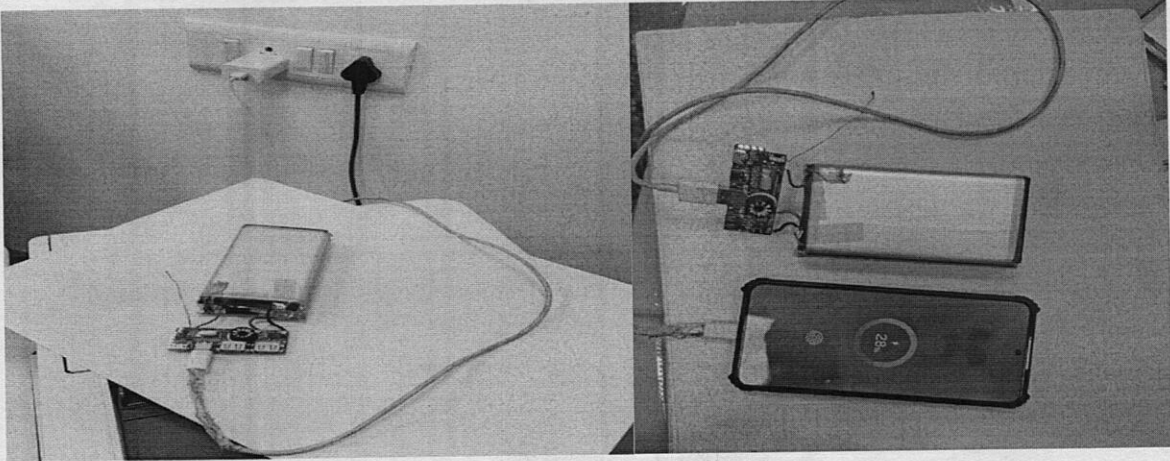
11.4 Claim that Manufacturing of Battery which is captively used for Manufacturing of Power Bank: Mr. Ishwar Kumh, CEO of M/s Brandwork, in his statement stated that for manufacturing of 10000 Mah Power Bank, they do not connect lithium-ion cells in series or parallel. The single cell is directly connected to the PCBA to get the desired output of 5V and connecting Type-C and USB connector converting into Power bank, for manufacturing high voltage Power Banks, the imported lithium-ion cell are connected with each other in parallel or series by use of Nickel strips/Stainless strips by mean of electrical winding manually as well as mechanically as per the requirement of voltage and current (power), to make a battery and that battery is connected with a program booster PCBA which gives desired output as per respective product.

From the above statement, it is clear that for manufacturing of 10000 Mah Power bank there is no manufacturing of Battery during the manufacturing of Power Bank; for high voltage Power Banks, manufacturing of battery by mere connecting lithium-ion cells in parallel/ series do not amount to manufacturing of battery, it is an intermediate stage of manufacturing of Power Bank for which the benefit is not available.

12. Inspection of manufacturing process during the search proceedings, it appears that M/s Brandwork does not engage in the separate manufacturing of batteries or battery packs during the production of power banks. The following points substantiate this conclusion:

- i. **Absence of Dedicated Battery Manufacturing Records:** M/s Brandwork lacks specific documentation—such as stock registers, product logs, SAP data, or internal material movement records—that would typically be maintained for independent battery manufacturing processes.
- ii. **Integrated Manufacturing Process:** The production of power banks at M/s Brandwork follows a streamlined, continuous process. It commences with the visual inspection of lithium-ion cells and culminates in the assembly of the final product by enclosing the components within a housing. This efficient workflow enables the manufacturing of approximately 300 to 350 units per hour, indicating that each power bank is assembled within a span of 5 to 6 minutes.
- iii. **Nature of the Intermediate Product:** The component referred to as the "battery," which is purportedly manufactured and utilized internally for power bank assembly, functions as a power bank itself. It serves the essential roles of charging and discharging, characteristic of a power bank. This component appears to be an unfinished power bank, requiring only the addition of casing and other fixtures to become a fully operational unit.

The photographs showing the functionality of charging and discharging are as shown below:



- iv. On perusal of the following images of the battery or battery pack, which is claimed to be manufactured and captively used for the production of power banks, it is evident that the item possesses the characteristics of a power bank. This is highlighted by its integration with the PCBA (Printed Circuit Board Assembly) of a power bank, along with the inclusion of USB-A and USB-C ports.

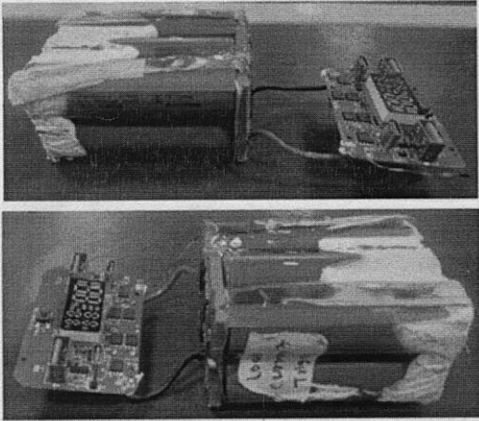
Battery said to be used in Power bank of 10000mAh

Battery / Battery Pack	Lithium-ion batteries function by storing and releasing energy through the movement of lithium ions between two electrodes, the anode and cathode, separated by an electrolyte	
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Battery pack said to be used in 20000mAh Power Bank

Battery / Battery Pack	Lithium-ion batteries function by storing and releasing energy through the movement of lithium ions between two electrodes, the anode and cathode, separated by an electrolyte	
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Battery pack said to be used in manufacturing of 27000mAh Power bank

Battery / Battery Pack	Lithium-ion batteries function by storing and releasing energy through the movement of lithium ions between two electrodes, the anode and cathode, separated by an electrolyte	
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13. These observations collectively indicate that M/s Brandwork does not conduct separate battery manufacturing but rather integrates the assembly of battery components directly into the power bank production process.

14. Furthermore, the importer's claim that they manufacture the battery as an intermediate product should not be considered as a battery for the following reasons:

According to the product specifications (for 5000mAh and 10000mAh) provided by the supplier to the importer, specifically at Sl.9 under "Notice for Designing Battery Pack," the following guidelines are outlined:

- Pack Toughness:** The battery pack must possess adequate strength, ensuring the rechargeable Li-Polymer cell inside is protected from mechanical shocks.
- Cell Fixing:** The rechargeable Li-Polymer cell must be securely fixed within the battery pack using its large surface area. There should be no movement of the cell inside the battery pack.
- Internal Design:** The design of the battery pack must avoid sharp-edged components within the enclosure containing the rechargeable Li-Polymer cell.
- Shear Force Protection:** The battery pack must be designed to prevent shear forces from being applied to the tabs of the rechargeable Li-Polymer cell.

15. The battery claimed to have been manufactured by M/s Brandwork does not satisfy any of the above conditions. Until the module is fully encased, labelled, and programmed, it cannot function or be marketed as a complete battery pack. It remains merely an intermediate component in the power bank manufacturing process, not a standalone product.

16. The importer referred various CESTAT Order. Whereas in the three CESTAT Orders on which the importer relied, the demand was set aside on the grounds that it pertained to a period prior to 2019, i.e., before the introduction of the term "Power Bank" in various Notifications.

17. In the light of the above discussion, it appears that the BCD exemption on the import of lithium-ion cells under Sl. No. 527 of Notification No. 50/2017-Customs dated 30.06.2017 is not applicable on import of lithium-ion cell for manufacturing of Power Bank. Thus, it appears that the importer has wrongly availed the benefit, thereby short-paid the applicable Customs duties.

18. Therefore, Pre-Notice Consultation under proviso to 28(1) of the Customs Act, 1962 was issued to the importer vide letter dated 03.06.2025. In reply letter dated 17.06.2025, importer stated that:

18.1 We are producing Li-ion Power Bank by first manufacturing the Li-ion battery from imported components including Li-ion Cell (cleared under Sl. No. 527 of Notf. 50/2017 at

concessional rate of BCD) PCB (cleared without claiming exemption). The Manufacturing process starts with the Insulation of Cell then tapping of cells then further insulation with the barley paper between two cells and terminal joints then Wire Soldering for +ve and -ve points then again insulation of +ve and -ve points forming Battery. Then the same is sent for test.

18.2 Thereafter the NTC attached with PCBA then attached with copper coil & magnetic ring (for wireless charging) or charging cable as per demand of the design joined with Battery then fix in middle frame with top and bottom cover then screwing converting the same to Power Bank which is the end Product. The Power Bank goes for testing and final packing before sale. Thus, the whole process involves first the manufacturing of Battery and then to the Power Bank.

18.3 The Li-ion cell for manufacture of Li-ion Battery and then Power Bank, are imported and cleared by us availing the concessional rate of basic customs duty (BCD) under Sl. No. 527 of Notf. 50/2017 dt. 30.06.2017. This is a conditional notification wherein the benefit is subject to fulfilment of "Condition 9" of the said notification which is - "If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022" (herein referred to as IGCR Rules). Thus, the benefit of concessional rate of duty under Sl. No. 527 of Notf. 50/2017 dt. 30.06.2017 is based on observe and compliance of IGCR Rules 2017.

18.4 The term manufacture appearing in Sl. No. 527 of Notification No. 50/2017 dated 30.06.2017 under the IGCR Rules 2022. It is pointed out that the Rule 3 (i) of IGCR Rules, 2022 defines the term Manufacture as: "manufacture" means the processing of raw materials or inputs by the importer in any manner that results in emergence of a new product having a distinct nature or character or use or name; and the term "manufacturer" shall be construed accordingly;

18.5 It is submitted that the Manufacture is completed once the Li-ion battery is produced from the imported Li-ion Cells along with other components. The Li-ion Battery is a new product with distinct name and use. It is pointed out that the term manufacture is not defined as manufacture of "end product" or "intermediary product" in Rule 3(e) of IGCR Rules 2022. Thus, the declaration of end product while manufacturing the Li-ion Battery from the imported Li-ion Cell have no bearing on claim of above notification as the captive use of Li-ion battery to manufacture Li-ion Power Bank is irrelevant to claim the benefit of Sl. No. 527 of Notf. 50/2017 dt. 30.06.2017.

18.6 We rely on the Order of Hon'ble CESTAT on the identical issue in case of M/s Ambrane India Pvt Ltd Vs Commissioner of Customs, Preventive (Delhi) 2024 (25) Centax 312 (Tri. Delhi) in support of our contention in para 5 & 6 above. The issue before CESTAT in the above referred case as per the Order was: "...for manufacturing its products, the appellant has been importing goods after availing the benefit of Notification No. 50/2017-Cus which extends exemption benefit for parts, components and accessories except populated PCB for being used in manufacture of Lithium-ion batteries other than the batteries of mobile handsets including cellular phones. The department formed an opinion that the appellants are manufacturing power banks as different from the Lithium-ion batteries hence the imported part and components are not eligible to the exemption benefit alleging that the appellant has used the imported goods not for the manufacture of Lithium-ion battery but for manufacturing the power bank."

18.7 Hon'ble CESTAT held that: Where imported parts and components were used for emergence of Li-Ion Battery as new product with distinct name and use, definition of "manufacture" in Rule 3(i) of Customs (Import of Goods under Concessional Rate of Duty) Rules'2017 was satisfied, and exemption under entry no. 512 of Notf. 50/2017 dt. 30.06.2017 was available, irrespective of captive use of Li-ion battery for Power Bank by connecting it to PCB.

18.8 While deciding above, Hon'ble CESTAT has noted that: "though the issue involve is that the product being manufactured is not listed in the Notification, but the use of imported product in battery is not in dispute."

18.9 Hon'ble CESTAT, discussed the Rule laid down by Hon'ble Apex Court on the strict interpretation of exemption Notification in the cases (i) Dilip Kumar 2018(361) ELT 577 (S.C.); (ii) Tata Iron and Steel Company Vs State of Jharkhand (2005) 4 SCC 272; (iii) L R Brothers Indo Flora vs Commr of Customs & C. Excise 2020(373) ELT 721 (S.C.). Hon'ble CESTAT after discussing above held that the condition of notification, i.e. manufacturing as per IGCR Rules, has to be fulfilled for claim of notification.

18.10 Hon'ble CESTAT in para 17 of its Order has held that: "17. As already observed above the exemption entry has simply talked about manufacture out of imported parts and components that too in compliance of IGCR Rules, 2017 which defined term manufacture also and the entry is silent for such manufacture to be of the final product of the importer of parts and components. We hold that there is no ambiguity in the notification. Department has wrongly interpreted the manufacture to mean as manufacture of end product. It is held that since the appellant has used the imported parts and components in manufacture of Lithium Ion Battery which irrespective the battery has been captively used to manufacture power bank and irrespective that power bank has a slight different connotation from Lithium Ion Battery despite having the same function as that of Lithium Ion Battery, we hold appellant entitled for the benefit of exemption of Entry No. 512 of Notification 50/2017 dated 30.06.2017."

18.11 It is pointed out that the wording of end product i.e. for manufacture of Li-ion Battery or battery pack and condition in Sl. no. 512 which was before CESTAT in Ambrane case, is same as Sl. No. 527 of the same notification claimed by us and being disputed in the subject Pre-Consultation Notice.

18.12 Hon'ble CESTAT Delhi bench in case of Xor Technology LLP Vs Principal Commissioner of Customs (Prev.) CA No. 55572 of 2023, Final Order No. 58745/2024 dt. 30.09.2024 has decided that Importer is eligible for Notf benefit in the matter where the issue involve was that the Importer was manufacturing Power Bank but Sl. No. 512 is for Li-ion Battery.

18.13 Hon'ble CESTAT in the case of TDK India Pvt Ltd Vs. Principal Commissioner Air Cargo Complex, Delhi CA No. 51063 of 2020, Final Order No. 50108/2025 dt. 28.01.2025 relying on the above two orders have ruled that Notf. benefit is available in case where final product is Power Bank and that the Li-ion Battery is manufactured from Li-ion Cell as per IGCR 2017.

18.14 In view of the above, importer has submitted that there is no suppression or misdeclaration. The whole process of manufacture is duly declared to Department and that the whole activity is under jurisdictional Customs supervision. The claim of BCD exemption by us is supported by the Order of Hon'ble Tribunal for precedence. Hence, they request to drop the proposed demand and treat the matter as concluded at the pre-Consultation stage.

19. LEGAL PROVISIONS FOR RECOVERY OF DUTIES, CONFISCATION OF GOODS & IMPOSITION OF PENALTIES

19.1 Section 17(1) of the Customs Act, 1962 reads as: -

Section 17. Assessment of duty. – (1) 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 Board Circular No. 17/2011 dated 08.04.2011 reproduced hereunder for ready reference:

..... 'Self-Assessment' of Customs duty in respect of imported and export goods by the importer or exporter, as the case may be. This means that while the responsibility for assessment would be shifted to the importer/exporter, the Customs officers would have the power to verify such assessments and make re-assessment, where warranted.

2..... The importer or exporter at the time of self-assessment will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill.....;

19.2 Section 28(1) of Customs Act, 1962 provides recovery of duty where any duty has not been levied or not paid or short-levied or short-paid or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any willful mis-statement or suppression of facts.

Section 28(1) of the Customs Act, 1962 reads as under:

Section 28. Recovery of duties not levied or not paid or short-levied or short- paid] or erroneously refunded. -

(1) Where any duty has not been levied or not paid or short-levied or short-paid] or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any willful mis-statement or suppression of facts, -
(a) the proper officer shall, within ⁴[two years] from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied ⁵[or paid] or which has been 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;

19.3 Section 28AA of Customs Act, 1962 provides for levy of interest on delayed payment of duty which reads as under:

Section 28AA. Interest on delayed payment of duty. -

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

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

19.4 Section 46(4) of Customs Act 1962, stipulates that 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.

19.5 Section 46(4A) of Customs Act, 1962, mentions that the importer who presents a bill of entry shall ensure the following, namely: -

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

19.6 Section 111(m) of the Customs Act, 1962 provides for confiscation of improperly imported goods as under:

111. Confiscation of improperly imported goods, etc. –The following goods brought from a place outside India shall be liable to confiscation:

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case baggage with the declaration made under Section 77 in respect thereof or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to subsection (1) of Section 54.

19.7 Sec. 112 of Customs Act, 1962 provide for penalty for improper importation of goods, etc. – Any person,

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

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

19.8 Section 110AA specifies action subsequent to inquiry, investigation or audit or any other specified purpose –

Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

(b) any duty has been erroneously refunded;

(c) any drawback has been erroneously allowed; or

(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded, then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

(i) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(ii) 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,

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5.

20. CONTRAVENTION OF LEGAL PROVISIONS:

20.1 It is noticed that the Importer M/s.Brandwork have short paid the Customs duties by wrongly availing the Notification benefit under Sl.No.527 of the Notification No.50/2017-Customs as amended on import of lithium ion cells for manufacturing of Power Bank instead of claiming applicable benefit under Sl.No.528C of the said Notification. The Importer has claimed the said benefit after following due procedure as laid down in IGCR Rules, 2022, and has rightly declared the intended purpose of import for claiming benefit. Hence the short-paid duty appears to be recoverable under Section 28(1) of the Customs Act, 1962 along with interest under Section 28AA of the Customs Act, 1962

20.2 Further, it is noticed that M/s Brandwork has subscribed to a declaration as to the truthfulness of the contents of the Bills of entry in terms of Section 46(4) of the Customs Act, 1962, in respect of all their Bills of entry. As per Section 111(m) of the Customs Act, 1962, any goods which do not correspond in respect of value or in any other particular with the entry made under the Customs Act, 1962 are liable for confiscation under the said Section. Further, with the introduction of self-assessment and consequent amendments to Section 17 in April, 2011, it is

the responsibility of the importer to correctly classify, determine and pay the duty applicable in respect of the imported goods. In view of the above, it appears that the goods valued at Rs. 100,53,54,928 covered in the Bills of Entry mentioned in Annexure-II are liable for confiscation under Section 111(m) of the Act, 1962. For their acts of omission and commission, M/s Brandwork appears to be liable to penalty under Section 112(a) of the Customs Act, 1962 for having rendered the goods liable for confiscation under Section 111(m) of the Customs Act, 1962.

21. QUANTIFICATION

21.1 Shri Vikrant B. Pendkhalkar, Import Assistant Manager of M/s Brandwork in his statement dated 07.02.2025 stated that they are importing Lithium-ion polymer cell under the chapter heading 8507 6000 only for the manufacturing of Power Banks by availing Notification benefit under Sl.No.527 of Notification No.50/2017-Customs and also for manufacturing of battery for Wireless Stereo and Soundbar by availing Notification benefit under Sl.No.12/2022-Customs. They are classifying the imported goods under different customs notifications while availing customs duty benefit based on their end-use.

21.2 Further, the standard rate of Basic Customs Duty (BCD) for goods falling under CTI 8507 6000 is 20%. However, the subject goods are eligible for the benefit under Sl. No. 528C of Notification No. 50/2017-Customs dated 30.06.2017, which is unconditional. Sl.No.528C of the said Notification reads as under:

528 A.	8507	Battery pack for use in the manufacture of electrically operated vehicle or hybrid vehicle	15%	-	9
528B	8507 60 00	Lithium ion battery or battery pack of cellular mobile phones	15%	-	-
528C	8507 60 00	All goods other than the following, namely: - (i) goods mentioned against S. Nos. 528A and 528B; (ii) Power Bank	10%	-	-

Hence, the imported goods are liable for Basic Customs Duty (BCD) at 10% after availing the benefit under Sl. No. 528C of the said Notification. During the investigation, it was found that the importer had also imported Lithium-ion cells for the manufacturing of True Wireless Stereo (TWS) under Sl. No. 527 of Notification No. 50/2017-Cus, as amended, through 9 Bills of Entry. These imports are also liable for BCD at 10% after availing the benefit under Sl. No. 528C of the said Notification.

21.3 It is noticed that during the period from June, 2023 the Importer M/s Brandwork Technologies Pvt Ltd. has imported the subject goods from three ports namely, Delhi Air Cargo (Port code: INDEL4), Chennai Import (INMAA1) and Nhava Sheva (Port code: INNSA1). During the Period total **168** Bills of Entry have been filed. The Port wise list of Bills of entry along with differential Duty payable is given in ANNEXURE II [enclosed to the notice]. Abstract of the same is herewith given below:

Sl. No.	Port of Import	Assessable Value	Duty paid	Duty payable	Differential Duty
1	INNSA1	907847848	222331938	281251263	58919325
2	INMAA1	82141584	20116474	25447463	5330989

3	INDEL4	15365496	3763010	4760231	997221
	Grand Total	1005354928	246211422	311458957	65247535

22. Subsequent to enactment of the Finance Act 2022, CBIC issued a Notification No. 28/2022 Customs (N.T.) dated 31.03.2022 assigning the proper officer for the purpose of Section 110AA wherein multiple jurisdictions are involved. In terms of Sl. No. 1 of said Notification, the officer of the jurisdiction having highest amount of duty at the stage of transfer is assigned as the proper officer for the said case. In the instant case, the highest duty involved is with respect to goods imported at Nhava Sheva (Port code: INNSA1). In view of the Sl. No. 1 of the said Notification, as the duty involved is more than Rs. 50 Lakh, the proper officer to issue SCN and adjudicating authority would be The Pr. Commissioner/Commissioner of Customs, Nhava Sheva Commissionerate-V, Jawaharlal Nehru Customs House, Nhava Sheva, Tal-Uran, Dist. Raigad, Maharashtra – 400 707

23. In view of the above, M/s. Brandwork Technologies Private Limited, Plot No.1,2,3,4, Giriraj Complex, Survey No.20/C/2/4, Behind Swagat Petrol Pump, Sativali, Vasai (East), - 401208 are hereby called upon to show cause to the Commissioner of Customs, Nhava Sheva Commissionerate-V, Jawaharlal Nehru Customs House, Nhava Sheva, Tal- Uran, Dist. Raigad, Maharashtra – 400 707 within 30 days from the date of receipt of this show cause notice as to why:

(i). The assessment and exemption benefit availed under Sr. No. 527 of Notification No. 50/2017- Cus dated 30.06.2017, as amended, by M/s Brandwork Technologies Pvt. Ltd. for the import of lithium-ion cells vide bills of entry listed in Annexure-II to this notice should not be rejected and reassessed with concessional duty benefit under S.N.528C of Notification No. 50/2017- Cus dated 30.06.2017;

(ii). Differential duty of Rs 6,52,47,535/- (Rupees Six Crore Fifty-Two Lakhs Forty-Seven Thousand Five Hundred Thirty-Five Only) arising out of the above said reassessment should not be demand under Section 28(1) of the Customs Act, 1962 along with applicable interest there on under Section 28AA of the Customs Act, 1962.

(iii). The impugned goods imported vide Bills of entry listed in Annexure-II, valued at Rs.100,53,54,928 /-should not be held liable for confiscation under Section 111(m) of the Customs Act,1962.

(iv). The penalty under Section 112(a) of the Customs Act,1962 should not be imposed on M/s Brandwork Technologies Pvt. Ltd., for rendering the said goods liable for confiscation under the provisions of Customs Act, 1962.

24. M/s Brandwork Technologies Pvt. Ltd. are required to produce all evidence on which they propose to rely in support of their defense along with the written reply. They are also required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated. Otherwise, it will be presumed that they do not desire any personal hearing.

25. If no reply is submitted within 30 (thirty) days of receipt of this notice or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case will be decided, ex-parte, based on facts and evidence available on record and without any further notice.

26. The Department reserves the right to amend this Notice and also issue a supplementary Notice at a later date. The department reserves the right to add, alter, amend, and modify this

notice or to issue supplementary Notice at a later date on the basis of any evidence, material facts, which may come to the notice of the department after issuance of this notice

27. This notice is issued without prejudice to any action or further action that may be initiated against the concerned under any other Law for time being in force.

28. The reliance for issuance of this Notice is based on the documents listed in Annexure-III to this Notice. It may be noted that all the documents enclosed with this Show Cause Notice are an integral part of this Show Cause Notice.

Anil Ramteke
20/6/25
(Anil Ramteke)

Commissioner of Customs,
NS-V, JNCH, Nhava Sheva

Copy to:

- (i) **M/s Brandwork Technologies Private Limited, IEC No: AAHCB4208P**
Plot No.1,2,3,4, Giriraj Complex, Survey No.20/C/2/4,
Behind Swagat Petrol Pump, Sativali, Vasai (East), -401208

Copy To:

- (i) The DC/AC, Centralized Adjudication Cell, JNCH, Nhava Sheva
- (ii) The DC/AC, CRAC (I), JNCH, Nhava Sheva
- (iii) The DC/AC, EDI, JNCH, Nhava Sheva
- (iv) Notice Board (for display)
- (v) Office Copy

Encl:

- 1. Annexure-I- Bills of Entry for the Period June 2023 to April 2025
- 2. Annexure-II- Duty Calculation Sheet
- 3. Annexure -III (Relied upon documents)

ANNEXURE-III

Sl.no	Description of the Document
1	Letter dated 11-12-2024 received from M/s. Brandwork Technologies Pvt. Ltd.
2	Letter dated 25-02-2025 received from M/s. Brandwork Technologies Pvt. Ltd.
3	Statement of Shri Vikrant B. Pendkhalkar recorded under Section 108 of the Customs Act
4	Statement of Shri Ishwar Kumhar recorded under Section 108 of the Customs Act
5	Importer letter dated 15.04.2025
6	Mail dated 23.04.2025 of Importer.
7.	Panchanama dated 02-05-2025 drawn at the premises of M/s Brandwork Technologies Pvt Ltd.

ANNEXURE-I

S No	CUSTOMER ECODE	BENUMBE R	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISEASSV VALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
1	INNSA1	6497827	6/20/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 126280 - 10000MAH 3.85V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) (NV NO. A003-2023042	6520628	1596902	326031	32603	64554	423189
2	INNSA1	6502117	6/20/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HK BADUN TECHNOLOGY CO., LIMITED GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NOVEL 955465 - 5000MAH 3.7V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV)	485945	119008	24297	2430	4811	31538
3	INNSA1	6502170	6/20/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTOPAI(HONG KONG)TECHNOLOGY LIMITED	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV)	11938524	2923744	596926	59693	118191	774810
4	INNSA1	6502139	6/20/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	LITHIUM ION POLYMER CELL - 21700T -5000MAH 3.7V- BIS- R-41155306 VALID DT: 19.03.2024(BRAND: NV) POLYMER LI-ION CELL - TUOYUAN 955465 - 5000MAH 3.70V - BIS - 41245429 VALID DT: 27.12.2024(BRAND: NV)	1475278	361296	73764	7376	14605	95746	
5	INNSA1	6502479	6/20/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	WILYS ENERGY (HONG KONG)CO.,LIMITED	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV)	4018.89	984079	200914	20091	39781	260787
6	INNSA1	6629007	6/28/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV)	7609808	1863642	380490	38049	75337	493877
7	INNSA1	6822757	7/11/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV)	11330000	2774717	566500	56650	112167	735317
8	INNSA1	6951282	7/19/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1376074 - 10000MAH 3.85V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) LITHIUM ION POLYMER CELL - TY1260110 - 10000MAH- 3.7V BIS - R-41245429 VALID DT: 27-12-2024) (BRAND: TY)	6275787	1536940	313789	31379	62130	407299
9	INNSA1	7040598	7/25/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	WILYS ENERGY (HONG KONG)CO.,LIMITED	POLYMER LI-ION CELL - NV 126280 - 10000MAH 3.85V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) LITHIUM ION POLYMER CELL - TY 955465 - 5000MAH- 3.7V BIS - R-41245429 (FOR MANUFACTURING OF POWER BANK)	11111709	2721257	555585	55559	110006	721150
10	INNSA1	7040515	7/25/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 126280 - 10000MAH 3.85V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) LITHIUM ION POLYMER CELL - TY 955465 - 5000MAH- 3.7V BIS - R-41245429 (FOR MANUFACTURING OF POWER BANK)	4832023	1183362	241601	24160	47837	313598
11	INDE4	7081225	7/27/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	WILYS ENERGY (HONG KONG) CO.,LIMITED	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - POLYMERLI-ION CELL - 3.7V 1260110 10000MAH BIS - 41140449 VALID DT:	2133598	615580	125680	12568	24885	163133
12	INNSA1	7154745	8/1/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - POLYMERLI-ION CELL - 3.7V 1260110 10000MAH BIS - 41140449 VALID DT:	14809684	3626892	740484	74048	146616	961149
13	INNSA1	7236178	8/7/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023(BRAND: NV) PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - POLYMERLI-ION CELL - 3.7V 1260110 10000MAH BIS - 41140449 VALID DT:	17392452	4259412	869623	86962	172185	1128770
14	INNSA1	7238283	8/7/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HAOYUAN INTERNATIONAL LTD	LI-ION POLYMER CELLS IMR 18650 - 2500MAH 3.7V BIS NO. R-41232807 VALID DT: 02/08/2024)	187959	46031	9398	940	1861	12199

ANNEXURE-I

S No	CUSTOMHOUSE ECODE	BENUMBE R	BEDATE	NAMEOFTHEIMPORTER	BEECCODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISESSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
15	INNSA1	7258872	8/8/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - POLYMER LI-ION CELL - NV 126280 10000MAH 3.85V BIS - 41140449 VALID D	2372565	581041	118628	11863	23488	153979
16	INNSA1	7275637	8/9/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	WILLYS ENERGY (HONG KONG) CO., LIMITED	POLYMER LI-ION CELL - TUOYUAN 955465 - 5000MAH 3.70V - BIS - 41245429 VALID DT: 27/12/2024 (BRAND: TY)	1735564	425040	86778	8678	17182	112638
17	INNSA1	7276378	8/9/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023 (BRAND: NV)	17740301	4344600	887015	88702	175629	1151346
18	INDEL4	7441465	8/20/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	I TECHNOLOGY GLOBAL LIMITED	LITHIUM ION POLYMER CELL - 21700T - 5000MAH 3.7V - BIS - R-41155306 (USE FOR MANUFACTURING OF POWERBANK)	3494330	855761	174716	17472	34594	226782
19	INNSA1	7603980	8/30/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 955465 - 5000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2023 (BRAND: NV)	7806353	1911776	390318	39032	77283	506632
20	INNSA1	7603995	8/30/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - POLYMER LI-ION CELL - 3.7V 126280 10000MAH BIS - 41140449 VALID DT: 1	4106089	1005581	205304	20530	40650	266485
21	INMAA1	7796723	9/12/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V (BIS REGN/CRS 2019-3871/ R-41140449, VALID DT: 14.10.2023) (BRAND: NV)	16431625	4024105	821581	82158	162673	1066412
22	INNSA1	7801503	9/12/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	I TECHNOLOGY GLOBAL LIMITED	PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - LITHIUM ION POLYMER CELL - 21700T-5000MAH 3.7V-BIS R-41155306 VALID	4767552	1167574	238378	23838	47199	309414
23	INMAA1	7836053	9/14/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V (BIS REGN/CRS 2019-3871/ R-41140449, VALID DT: 14.10.2023) (BRAND: NV)	13304671	3258314	665234	66523	131716	863473
24	INNSA1	8023602	9/26/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 126280 - 10000MAH 3.85V - BIS - 41140449 VALID DT: 14.10.2023 (BRAND: NV)	6887663	1686789	344383	34438	68188	447009
25	INNSA1	8346083	10/17/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	WILLYS ENERGY (HONG KONG) CO., LIMITED	POLYMER LI-ION CELL TY 1260110 - 10000MAH - 3.7V BIS- 41245429 VALID DT: 27/12/2024 (BRAND: TY)	7338840	1797282	366942	36694	72655	476291
26	INNSA1	8347206	10/18/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - 41140449 VALID DT: 14.10.2025 (BRAND: NV)	12602425	3086334	630121	63012	124764	817897
27	INMAA1	8435606	10/23/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	Li-Ion Polymer Cell - NV 1260110 - 10000 mAh & NV 126280 - 10000 mAh	14879580	3644009	743979	74398	147308	965685
28	INMAA1	8523012	10/28/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - R-41140449 (VALID DT: 14.10.2025) BRAND NV	10135682	2482229	506784	50678	100343	657806

ANNEXURE-I

S No	CUSTOMER ECODE	REFERENCE R	BEDATE	NAME OF THE IMPORTER	BEIECCODE	SUPPLIER NAME	ITEM DESCRIPTION	ITEM WISE ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
29	INMAA1	8523012	10/28/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.LTD	POLYMER LI-ION CELL - NV 955465 - 5000MAH 3.7V - BIS - R-41140449 (VALID DT: 14.10.2025) (BRAND: NV)	5444252	1333297	272213	27221	53898	353332
30	INMAA1	8527665	10/29/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	POLYMER LI-ION CELL - TV 1260110 - 10000MAH 3.70V BIS- 41245429 VALID DT: 27.12.2024 (BRAND: TV)	7813165	1913444	390658	39066	77350	507074
31	INNSA1	8748605	11/13/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD.....	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - R-41140449 VALID DT: 14.10.2025 (BRAND: NV)	10946847	2680883	547342	54734	108374	710450
32	INMAA1	8934852	11/25/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.LTD	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS-R-41140449 (VALID DT 14.10.2025) (BRAND: NV)	14132608	3461076	706630	70663	139913	917206
33	INNSA1	8948628	11/26/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD.....	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - R-41140449 VALID DT: 14.10.2025 (BRAND: NV)	11009319	2696182	550466	55047	108992	714505
34	INNSA1	8979963	11/28/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	I TECHNOLOGY GLOBAL LIMITED	PARTS OF POWER BANK (MANUFACTURING OF POWER BANK) - LITHIUMION POLYMER CELL -21700T -5000MAH 3.7V- BIS- R-41155306 VALI	8155207	1997210	407760	40776	80737	529273
35	INNSA1	9194991	12/12/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD.....	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - R-41140449 VALID DT: 14.10.2025 (BRAND: NV)	10573440	2589436	528672	52867	104677	686216
36	INNSA1	9294265	12/18/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD.....	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - R-41140449 VALID DT: 14.10.2025 (BRAND: NV)	14360991	3517007	718050	71805	142174	932028
37	INNSA1	9415251	12/26/2023	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD.....	POLYMER LI-ION CELL - NV 1260110 - 10000MAH 3.70V - BIS - R-41140449 VALID DT: 14.10.2025 (BRAND: NV)	10565208	2587419	528260	52826	104596	685682
38	INNSA1	9686700	1/16/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	POLYMER LI-ION CELL - TV 126280-10000MAH 3.70V -R- BIS -41245429 VALID DT: 27/12/2024 (BRAND: TV)	1407270	344641	70364	7036	13932	91332
39	INNSA1	9681479	1/16/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	WILLIS ENERGY (HONG KONG) CO., LIMITED	POLYMER LI-ION CELL -TV126280-10000MAH-3.7V R 41245429 -BIS-41245429 VALID DT: 27/12/2024 (BRAND: TV)	2814541	689281	140727	14073	27864	182664
40	INNSA1	9718752	1/18/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD.....	POLYMER LI-ION CELL - NV 955465 - 5000MAH 3.70V - BIS - R-41140449 VALID DT: 14.10.2025 (BRAND: NV)	6823787	1671146	341189	34119	67555	442864

ANNEXURE-I

S No	CUSTOMHOUSE CODE	BENUMBER	BEDATE	NAME OF THE IMPORTER	BEIECODE	SUPPLIER NAME	ITEM DESCRIPTION	ITEMWISE ASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
41	INNSA1	2032718	2/7/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO., LTD.....	LI-ION POLYMER CELL - NV 126280 10000MAH R- 41140449 (BRAND: NV)	6360548	1557698	318027	31803	62969	412800
42	INNSA1	2097152	2/11/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO., LTD.....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)						
43	INNSA1	2100097	2/12/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTOPIA HONG KONG TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL -21700T -5000MAH 3.7V-BIS- R-41155306 VALID DT: 19.03.2024	6906338	1691362	345317	34532	68373	448221
44	INNSA1	2100097	2/12/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTOPIA HONG KONG TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL -21700T -5000MAH 3.7V-BIS- R-41155306 VALID DT: 19.03.2024	4210594	1031175	210530	21053	41685	273268
45	INNSA1	2306846	2/26/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	POLYMER LI-ION CELL -TV 1260110-10000MAH-3.7V -R- BIS -41245429 VALID DT: 27/12/2024 (BRAND: TV)	421059	103117	21053	2105	4168	27327
46	INNSA1	2730409	3/25/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	12221762	2993110	611088	61109	120995	793192
47	INNSA1	2733802	3/26/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	5549603	1359098	277480	27748	54941	360169
48	INNSA1	2904675	4/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	8741148	2140707	437057	43706	86537	567300
49	INNSA1	2993849	4/12/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	5557301	1360983	277865	27787	55017	360669
50	INNSA1	3022274	4/14/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	11151049	2730892	557552	55755	110395	723703
51	INNSA1	3165020	4/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN XRIN TECHNOLOGY CO., LTD	LI-ION POLYMER CELL -21700 45000MAH 3.7V R- 41176580 (BRAND: CANFER)	8803433	2155961	440172	44017	87154	571343
52	INNSA1	3165948	4/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 126280 10000MAH 3.7V R- 41140449 (BRAND: NV)	2286370	559932	114318	11432	22635	148385
53	INNSA1	3168732	4/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	11720557	2870364	586028	58603	116034	760664
54	INNSA1	3355918	5/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1260110 10000MAH 3.7V 41140449	8774378	2148845	438719	43872	86866	569457
							LI-ION POLYMER CELL - NV 1260110 3.7V 10000 MAH R 41140449	11155943	2732090	557797	55780	110444	724021

ANNEXURE-1

S No	CUSTOMHOUSE ECODE	BENUMBER	BEDATE	NAMEOFTHEIMPORTER	BEIECODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISEASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
55	INNSA1	3357093	5/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHEENZHEN XRN TECHNOLOGY CO., LTD	LI-ION POLYMER CELL - CANFER 21700 4500MAH 3.7 V R- 41176680(BRAND-CANFER)	5331702	1305734	266585	26659	52784	346027
56	INNSA1	3596463	5/21/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	LI-ION POLYMER CELL - NV 1260110 3.7V 10000 MAH R- 41140449	10350923	2534941	517546	51755	102474	671775
57	INNSA1	3633235	5/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	LI-ION POLYMER CELL - NV 1260110 3.7V 10000 MAH R- 41140449	10350923	2534941	517546	51755	102474	671775
58	INNSA1	3853435	6/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI- POLYMER CELL - NV 6060100 3.7V 5000MAH R- 41140449	838615	205377	41931	4193	8302	54426
59	INNSA1	3853435	6/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI- POLYMER CELL - NV 115570 3.7V 5000MAH R- 41140449	358394	87771	17920	1792	3548	23260
60	INNSA1	3944945	6/11/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	LI-ION POLYMER CELL - NV 1376074 3.85V 10000 MAH R 41140449	2684507	657436	134225	13423	26577	174225
61	INNSA1	4138288	6/22/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF POWER BANK-LI-ION POLYMER CELL - NV 1376074 3.85V 10000 MAH R 41140449	6702414	1641421	335121	33512	66354	434987
62	INNSA1	4137634	6/22/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	E-RICH INTERNATIONAL CO., LTD	PARTS FOR MANUFACTURING OF POWR BANK-LI-ION POLYMER CELL -INR21700 5.0AH 3.7V R-41260100	1487546	364300	74377	7438	14727	96542
63	INDEL4	4298224	7/2/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL NV 3.7V - 706074 5000 MAH R- 41140449 (FOR MANUFACTURING OF POWERBANK)	436133	106809	21807	2181	4318	28305
64	INDEL4	4298224	7/2/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL NV 3.7V - 706074 5000 MAH R- 41140449 (FOR MANUFACTURING OF POWERBANK)	387112	94804	19356	1936	3832	25124
65	INNSA1	4414496	7/9/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF POWER BANK-LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R-41140449	8771974	2148257	438599	43860	86843	569301
66	INDEL4	4453492	7/11/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL - NV 126280 10000MAH 3.7V R- 41140449 (FOR MANUFACTURING OF POWERBANK)	1266341	310127	63317	6332	12537	82186
67	INDEL4	4453492	7/11/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL - NV 955465 3.7V 10000 MAH R- 41140449 (FOR MANUFACTURING OF POWERBANK)	383906	94019	19195	1920	3801	24915
68	INNSA1	4507002	7/15/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF POWER BANK-LI-ION POLYMER CELL- NV 955465 3.7V 10000 MAH R 41140449	3122603	764726	156130	15613	30914	202657

ANNEXURE-I

S No	CUSTOMHOUSE CODE	BENUMBER	BEDATE	NAME OF THE IMPORTER	BEIECODE	SUPPLIER NAME	ITEM DESCRIPTION	ITEMWISE ASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
69	INNSA1	4507002	7/15/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	PARTS OF POWER BANK - LI-ION POLYMER CELL - NV 1376074 3.85V 10000 MAH R 41140449	10718618	2624990	535931	53593	106114	695638
70	INNSA1	4511590	7/15/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R-41140449	8155360	1997248	407768	40777	80738	529283
71	INNSA1	4542742	7/16/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HAOYUAN INTERNATIONAL LTD	LI-ION POLYMER CELL - HONGLI - ICR - 18650 1200MAH 3.7V R-41135402	68568	16792	3428	343	679	4450
72	INNSA1	4542742	7/16/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HAOYUAN INTERNATIONAL LTD	LI-ION POLYMER CELL - XIZIYU - 18650 -2P 2400MAH 3.7V R-41179175	132098	32351	6605	660	1308	8573
73	INNSA1	4542851	7/16/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTEL TECHNOLOGY LIMITED	LI-ION POLYMER CELL - WEIRPOWER 601040 3.7V 200MAH R-41214329	916623	224481	45831	4583	9075	59489
74	INNSA1	4542851	7/16/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTEL TECHNOLOGY LIMITED	LI-ION POLYMER CELL - WEIRPOWER 601045 3.7V 300MAH R-41214329	523872	128296	26194	2619	5186	33999
75	INDEL4	4677329	7/25/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL - NV 706074 3.85V 5000MAH R-41140449 (FORMANUFACTURING OF POWER BANK)	1336889	327404	66844	6684	13235	86764
76	INDEL4	4677329	7/25/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL - NV 706074 3.85V 5000MAH R-41140449 (FORMANUFACTURING OF POWER BANK)	445630	109135	22281	2228	4412	28921
77	INDEL4	4677329	7/25/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED	LI-ION POLYMER CELL - NV 706074 3.85V 5000MAH R-41140449 (FORMANUFACTURING OF POWER BANK)	50089	12267	2504	250	496	3251
78	INNSA1	4744305	7/27/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL - NV 126280 10000MAH 3.7V R-41140449	5021043	1229653	251052	25105	49708	325866
79	INNSA1	4740498	7/27/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R-41140449	9681317	2370954	484066	48407	95845	628317
80	INNSA1	4758449	7/29/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R-41140449	17168496	4204565	858425	85842	169968	1114235
81	INNSA1	4758518	7/29/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL - NV 1260110 3.7V 10000MAH R-41140449	8687673	2127611	434384	43438	86008	563830
82	INNSA1	5137449	8/19/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED.....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL - NV 126280 10000MAH 3.85V R-41140449	9827014	2406636	491351	49135	97287	637773

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S No	CUSTOMERHOUSE ECODE	BENUMBER	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISEASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
83	INNSA1	5137584	8/19/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	9349888	2289788	467494	46749	92564	606808
84	INNSA1	5137584	8/19/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 955465 3.7V 5000 MAH R 41140449 PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	2851559	698347	142578	14258	28230	185066
85	INNSA1	5137624	8/19/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	7596518	1860387	379826	37983	75206	493014
86	INNSA1	5471468	9/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R 41140449 PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	8374172	2050835	418709	41871	82904	543484
87	INNSA1	5471784	9/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	8374172	2050835	418709	41871	82904	543484
88	INNSA1	5486443	9/7/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TY1260110-9000MAH-3.7V R-41245429	7902080	1935219	395104	39510	78231	512845
89	INNSA1	5486443	9/7/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TY15252-5000MAH-3.7V R-41245429	1061473	259955	53074	5307	10509	68890
90	INNSA1	5486443	9/7/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TY756074-5000MAH-3.7V R-41245429	1346421	329738	67321	6732	13330	87383
91	INNSA1	5596604	9/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	9893929	2423023	494696	49470	97950	642116
92	INNSA1	5596604	9/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1376074 3.85V 10000MAH R- 41140449	8583351	2102063	429168	42917	84975	557060
93	INNSA1	5596604	9/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	9524384	2332522	476219	47622	94291	618133
94	INNSA1	5655645	9/17/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1376074 3.85V 1000 MAH R 41140449	12529626	3068505	626481	62648	124043	813173
95	INNSA1	5655645	9/17/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV 1260110 3.7V 10000MAH R- 41140449	9548161	2338345	477408	47741	94527	619676
96	INNSA1	5759900	9/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV3.7V 1260110 10000MAH R-41140449	15563746	3811561	778187	77819	154081	1010087

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S No	CUSTOMHOUSE CODE	BENUMBER	BEDATE	NAMEOF THEIMPORTER	BEIECODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISEASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
97	INNSA1	5759900	9/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL- NV3.85V 126280 10000MAH R-41140449	6484890	1588150	324244	32424	64200	420869
98	INNSA1	5767311	9/24/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS FOR MANUFACTURING OF POWER BANK-MODEL NO. XR-L2(EVM P0101- LI-ION POLYMER CELL-CANFER 21700 4500MAH 3.7 V R-411766	3821275	935830	191064	19106	37831	248001
99	INDEL4	5909227	10/1/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY(HK)CO. LIMITED	POLYMER LI-ION CELL TY 6060100-5000MAH 3.7V R- 41245429 (PART FOR MANUFACTURING OF POWER BANK)	846855	207395	42343	4234	8384	54961
100	INNSA1	6021531	10/8/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF POWER BANK LI-ION POLYMER CELL -NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	9549327	2338630	477466	47747	94538	619751
101	INNSA1	6024047	10/9/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN HIPER SONG ELECTRONIC LIMITED	LI-ION POLYMER CELLSBP-BT313 4000MAH 18650-2P 3.7V 14.8WH R-41179175	439481	107629	21974	2197	4351	28522
102	INNSA1	6119203	10/14/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF POWER BANK LI-ION POLYMER CELL -NV 1260110 3.7V 10000MAH R- 41140449 (BRAND: NV)	10184138	2494096	509207	50921	100823	660951
103	INNSA1	6119203	10/14/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	GANZHOU NOVEL BATTERY TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF POWER BANK LI-ION POLYMER CELL -NV3.85V 126280 10000MAH R- 41140449 (BRAND: NV)	11032816	2701937	551641	55164	109225	716030
104	INNSA1	6119630	10/14/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED....	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL-NV 1376074 3.85V 10000 MAH R- 41140449	7213765	1766651	360688	36069	71416	468173
105	INNSA1	6254361	10/21/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTOPIA HONG KONG TECHNOLOGY LIMITED	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL-21700T 3.7V 5000MAH R-41155306	4078456	998814	203923	20392	40377	264692
106	INDEL4	6296648	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG JUNER CO. LIMITED	LI-ION POLYMER CELL-HCY451012 35MAH 3.7V R- 41197157 (PARTS FOR MANUFACTURING OF TWS-T01B)	127248	31163	6362	636	1260	8258
107	INDEL4	6296648	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG JUNER CO. LIMITED	LI-ION POLYMER CELL-HCY902030 500MAH 3.7V R- 41202096 (PARTS FOR MANUFACTURING OF TWS-T01B)	212080	51938	10604	1060	2100	13764
108	INDEL4	6296805	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN TIMEWATE TECHNOLOGY CO. LIMITED	LI-ION POLYMER CELL-JY2902030 500MAH 3.7V R- 41168815 (RBR003NAP014337) (PARTS FOR MANUFACTURING OF TWS)	37386	9156	1869	187	370	2426
109	INDEL4	6296805	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN TIMEWATE TECHNOLOGY CO. LIMITED	LI-ION POLYMER CELL-JY2902030 500MAH 3.7V R- 41168815 (RBR003NAP014337) (PARTS FOR MANUFACTURING OF TWS)	37386	9156	1869	187	370	2426
110	INDEL4	6296805	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN TIMEWATE TECHNOLOGY CO. LIMITED	LI-ION POLYMER CELL-JY2902030 500MAH 3.7V R- 41168815 (RBR003NAP014337) (PARTS FOR MANUFACTURING OF TWS)	20525	5027	1026	103	203	1332

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S No	CUSTOMER HOUSE CODE	BENEFICIARY R	BEDATE	NAME OF THE IMPORTER	BEIE CODE	SUPPLIER NAME	ITEM DESCRIPTION	ITEM WISE ASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
111	INDEL4	6297082	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	POLYMER LI-ION CELL 955465-5000MAH 3.7V R-41245429 (PART FOR MANUFACTURING OF POWER BANK)	1256885	307811	62844	6284	12443	81572
112	INDEL4	6297113	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	DONGGUAN GENAI ELECTRONIC TECHNOLOGY CO. LTD	LITHIUM POLYMER CELL 3.7V-751230-300MAH R-41252743 (FOC) (PARTS FOR MANUFACTURING OF TWS)	450	110	23	2	4	29
113	INDEL4	6297113	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	DONGGUAN GENAI ELECTRONIC TECHNOLOGY CO. LTD	LITHIUM POLYMER CELL 3.7V-450909-30MAH R-41252743(PARTS FORMANUFACTURING OF TWS)	110043	26949	5502	550	1089	7142
114	INDEL4	6297113	10/23/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	DONGGUAN GENAI ELECTRONIC TECHNOLOGY CO. LTD	LITHIUM POLYMER CELL 3.7V-751230-300MAH R-41252743(PARTS FOR MANUFACTURING OF TWS)	114834	28123	5742	574	1137	7453
115	INDEL4	6304047	10/24/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UGOOD TECHNOLOGY (HK) CO. LTD	LI-ION POLYMER CELL-7602040 3.7V 400MAH 240920 R-41189790 (M31)	178611	43742	8931	893	1768	11592
116	INDEL4	6360689	10/26/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED HUARUNDA	LI-ION POLYMER CELL 3.85V 706074 5000MAH-77 R-41140449	1019614	249704	50981	5098	10094	66173
117	INNSA1	6492172	11/4/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL 955465-5000MAH-3.7V R-41245429	2094808	513018	104740	10474	20739	135953
118	INDEL4	6678455	11/14/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED HUARUNDA	LI-ION PLYMER CELLBSP-B1313 4000 MAH 18650-2P 3.7V 14.8WH R-41179175	432055	105810	21603	2160	4277	28040
119	INNSA1	6885437	11/26/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY (HK) CO. LIMITED HUARUNDA	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1260110-10000MAH 3.7V BIS-41245429	10235093	2506574	511755	51175	101327	664258
120	INNSA1	6901694	11/26/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY (HK) CO. LIMITED HUARUNDA	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1376074-10000MAH 3.85V BIS-41245429	14171075	3470496	708554	70855	140294	919703
121	INNSA1	7051321	12/4/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY (HK) CO. LIMITED HUARUNDA	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1260110-10000MAH 3.7V BIS-41245429	10235093	2506574	511755	51175	101327	664258
122	INNSA1	7065484	12/5/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY LIMITED..... HUARUNDA	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL-ENV 1260110 3.7V 37WH 10000MAH R-41292010	10220103	2502903	511005	51101	101179	663285
123	INNSA1	7089961	12/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	CEHK INDUSTRY (HK) CO. LIMITED HUARUNDA	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1260110-10000MAH 3.7V BIS-41245429	10319540	2527255	515977	51598	102163	669738
124	INDEL4	7088752	12/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	LEE GOTECH TECHNOLOGY CO. LTD	PARTS FOR MANUFACTURING OF TWS LI-ION POLYMER CELL-AP1401010-BATTERY 30MAH 3.7V R-41250333	89951	22029	4498	450	891	5838

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S No	CUSTOMHOUSE CODE	BENUMBER	BEDATE	NAME OF THE IMPORTER	BEE CODE	SUPPLIER NAME	ITEM DESCRIPTION	ITEMWISE ASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
125	INDEL4	7088752	12/6/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	LEEGOTECH TECHNOLOGY CO. LTD	PARTS FOR MANUFACTURING OF TWS LI-ION POLYMER CELL-APL551145-BATTERY 250MAH 3.7V R-41250333	89951	22029	4498	450	891	5838
126	INNSA1	7165818	12/11/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1260110- 10000MAH 3.7V BIS- 41245429	10256026	2511701	512801	51280	101535	665616
127	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 450909-30MAH WITH PROTECTION PCBA-R- 41252743	199	49	10	1	2	13
128	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 771430-300MAH- R-41252743	319	78	16	2	3	21
129	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 771430-300MAH- R-41252743	104683	25637	5234	523	1036	6794
130	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 771430-300MAH- R-41252743	319	78	16	2	3	21
131	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 771430-300MAH- R-41252743	104683	25637	5234	523	1036	6794
132	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 450909-30MAH WITH PROTECTION PCBA-R- 41252743	65183	15963	3259	326	645	4230
133	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 450909-30MAH WITH PROTECTION PCBA-R- 41252743	199	49	10	1	2	13
134	INDEL4	7223741	12/13/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HONGKONG GENAI ELECTRONIC TECHNOLOGY LIMITED	PARTS FOR MANUFACTURING OF TWS LITHIUM POLYMER CELL 450909-30MAH WITH PROTECTION PCBA-R- 41252743	65183	15963	3259	326	645	4230
135	INNSA1	7322646	12/18/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1260110- 10000MAH 3.7V BIS- 41245429	10256026	2511701	512801	51280	101535	665616
136	INNSA1	7339496	12/19/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 955465- 5000MAH 3.7V BIS- 41245429	3128328	766127	156416	15642	30970	203028
137	INNSA1	7339496	12/19/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 126280- 10000MAH 3.7V BIS- 41245429	6617612	1620653	330881	33088	65514	429483
138	INNSA1	7367423	12/20/2024	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 1260110- 10000MAH 3.7V BIS- 41245429	10355685	2536107	517784	51778	102521	672084

ANNEXURE-I

S No	CUSTOMHOUSE ECODE	BRNUMBE R	BEDATE	NAMEOFTHEIMPORTER	BEIICODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISEASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
139	INNSA1	7704764	1/9/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 1260110- 10000MAH 3.7V BIS- 41245429	10297265	2521800	514863	51486	101943	668293
140	INNSA1	7869628	1/18/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO., LIMITED	POLYMER LI-ION CELL TUOVUAN 6060100-5000MAH 3.7V (BIS NO-R-41245429)	1696071	415368	84804	8480	16791	110075
141	INNSA1	7869611	1/18/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	E-RICH INTERNATIONAL CO., LTD	LI-ION POLYMER CELL -INR21700 5000MAH 3.7V 5.0AH R- 41260100 (RBR050NAP012630) PARTS FOR MANUFACTURING OF POWER BANK	512256	125451	25613	2561	5071	33245
142	INNSA1	7869611	1/18/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	E-RICH INTERNATIONAL CO., LTD	LI-ION POLYMER CELL -INR21700 5000MAH 3.7V 5.0AH R- 41260100 (FOC) (PARTS FOR MANUFACTURING OF POWER BANK)	5123	1255	256	26	51	332
143	INNSA1	8125968	2/1/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTOPIA (HONG KONG) TECHNOLOGY LIMITED	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELL-21700S -4500MAH 3.7V- BIS- R-41155306 (PART NO.RBR050NAP0004	2613549	640058	130677	13068	25874	169619
144	INNSA1	8156618	2/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 1260110- 10000MAH 3.7V BIS- 41245429	20569604	5037496	1028480	102848	203639	1334967
145	INNSA1	8179927	2/4/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 126280- 10000MAH 3.85V BIS- 41245429	6654870	1629778	332744	33274	65883	431901
146	INNSA1	8179927	2/4/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 955465- 5000MAH 3.7V BIS- 41245429	1572970	385220	78648	7865	15572	102086
147	INNSA1	8179927	2/4/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 756074- 5000MAH 3.85V BIS- 41245429	1814965	444485	90748	9075	17968	117791
148	INNSA1	8363478	2/14/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGIES (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 1376074- 10000MAH 3.85V BIS- 41245429	13508394	3308206	675420	67542	133733	876695
149	INNSA1	8552694	2/25/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 1260110- 10000MAH 3.7V BIS- 41245429	10290093	2520044	514505	51450	101872	667827
150	INNSA1	8676762	3/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 1376074-10000MAH 3.85V BIS- 41245429	13316226	3261144	665811	66581	131831	864223
151	INNSA1	8676762	3/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOVUAN 1260110-10000MAH 3.7V BIS- 41245429	20579941	5040028	1028997	102900	203741	1335638
152	INNSA1	8676798	3/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN XUN TECHNOLOGY CO., LTD	PARTS OF MANUFACTURING OF POWER BANK-LI-ION POLYMER CELL- CANFER 21700 5000MAH 3.7 V R- 41176680	1557082	381329	77854	7785	15415	101055

ANNEXURE-I

S No	CUSTOMER CODE	BENUMBER	BEDATE	NAME OF THE IMPORTER	BEIECODE	SUPPLIER NAME	ITEM DESCRIPTION	ITEM WISE ASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
153	INNSA1	8676866	3/4/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 126280- 10000MAH 3.85V BIS- 41245429	6658113	1630572	332906	33291	65915	432112
154	INNSA1	8807912	3/10/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 126280- 10000MAH 3.85V BIS- 41245429	6662087	1631545	333104	33310	65955	432369
155	INNSA1	8807912	3/10/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 115252- 5000MAH 3.85V BIS- 41245429	975760	238964	48788	4879	9660	63327
156	INNSA1	8940728	3/17/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	UTOPIA (HONG KONG) TECHNOLOGY LIMITED	PARTS OF MANUFACTURING OF POWER BANK-LITHIUM ION CELL -217005-4500MAH 3.7VBIS- R-41155306	2125206	520463	106260	10626	21040	137926
157	INNSA1	9079741	3/24/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 6060100- 5000MAH 3.7V BIS- 41245429	1030880	252463	51544	5154	10206	66904
158	INNSA1	9079741	3/24/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-POLYMER LI-ION CELL TUOYUAN 756074- 5000MAH 3.7V BIS- 41245429	970194	237601	48510	4851	9605	62966
159	INNSA1	9256265	4/2/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	LEGOTECH TECHNOLOGY CO., LIMITED	PARTS FOR MANUFACTURE OF TWS-D10- LI-ION POLYMER CELL- JYZ501013 BATTERY 40MAH 3.7V R- 41164259	107314	26281	5366	537	1062	6965
160	INNSA1	9256265	4/2/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	LEGOTECH TECHNOLOGY CO., LIMITED	PARTS FOR MANUFACTURE OF TWS-D10- LI-ION POLYMER CELL- APL602030 BATTERY 300MAH 3.7V R- 41250333	134626	32970	6731	673	1333	8737
161	INNSA1	9281159	4/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	HUARUNDA TECHNOLOGY (HK) CO. LIMITED	PARTS OF MANUFACTURING OF POWER BANK-LI-ION POLYMER CELL TUOYUAN 1260110- 10000MAH 3.7V BIS- 41245429	11133507	2726596	556675	55668	110222	722565
162	INDEL4	9261126	4/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN LONGFUXIANG TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF TWS-BTWL16 LI-ION POLYMER CELL- MCT501013 40MAH 3.7V R-41141771	69111	16926	3456	346	684	4485
163	INDEL4	9261126	4/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN LONGFUXIANG TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF TWS-BTWL16 LI-ION POLYMER CELL- MCT501013 40MAH 3.7V R-41141771	1389	340	69	7	14	90
164	INDEL4	9261126	4/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN LONGFUXIANG TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF TWS-BTWL16 LI-ION POLYMER CELL JYZ602030 3.7V-300MAH R-41168815	65022	15924	3251	325	644	4220
165	INDEL4	9261126	4/3/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	SHENZHEN LONGFUXIANG TECHNOLOGY CO.,LTD	PARTS FOR MANUFACTURING OF TWS-BTWL16 LI-ION POLYMER CELL JYZ602030 3.7V-300MAH R-41168815	1307	320	65	7	13	85
166	INNSA1	9509244	4/16/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - POLYMER LI-ION CELL TUOYUAN 1376074- 10000MAH 3.85V BIS- 41245429	15836303	3878311	791815	79182	156779	1027776

ANNEXURE-1

S No	CUSTOMHOUSE ECODE	BENUMBER	BEDATE	NAMEOFTHIMPORTER	BEIECCODE	SUPPLIERNAME	ITEMDESCRIPTION	ITEMWISEASSV ALUE	DUTY	BCD PAYABLE	SWS PAYABLE	IGST PAYABLE	TOTAL PAYABLE
167	INNSA1	9749011	4/28/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - POLYMER LI-ION CELLTUOVUAN 126280- 10000MAH 3.85V BIS-41245429	17824199	4365147	891210	89121	176460	1156791
168	INNSA1	9781358	4/29/2025	BRANDWORKS TECHNOLOGIES PRIVATE LIMITED	AAHCB4208P	VOYAGER TRADING PARTNERS LLC	PARTS OF MANUFACTURING OF POWER BANK - LI-ION POLYMER CELLTUOVUAN 1260110- 10000MAH 3.85V BIS- 41245429	11445823	2803082	572291	57229	113314	742834
1005354928									246211422	50267746	5026775	9933014	65247535

