



भारत सरकार/ GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग/ MINISTRY OF FINANCE, DEPTT. OF REVENUE

सीमाशुल्क आयुक्त कार्यालय (NS-III) /OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),

जवाहरलाल नेहरू कस्टम हाउस /JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हावा शेवा, तालुका- उरण / TALUKA-URAN, NHAVA SHEVA,

जिला रायगड, महाराष्ट्र - 400 707 / DISTRICT-RAIGAD, MAHARASHTRA- 400707

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F.NO.: CUS/APR/INV/822/2025 GR.IV

SCN No. 1617/2025-26/COMMR./GR.IV/NS-III/CAC/JNCH

Date: 12.2025

S/10-1419/25-26/ADJ/COMMR./GR.IV/NS-III/CAC/JNCH

DIN: 20251278NV0000555BCO

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

Subject: Investigation into undervaluation of Self Drilling Screws imported by M/s Durabuild Roofing Solution (IEC:-AHQPJ5600A)-reg.

Intelligence received and further developed by this office suggested that M/s Durabuild Roofing Solution (IEC:- AHQPJ5600A) was importing Self- drilling screws from China by resorting to undervaluation and thereby evading applicable Customs Duty. The subject import firm under the proprietorship of Sh. Manish Mohanlal Jain, was importing these self- drilling iron screws by declaring the unit price at around USD 0.80 USD per Kg under CIF payment terms.

1.1 Acting on the said intelligence, searches were conducted on 20.12.2023 at various residential/office/ godown premises related to M/s Durabuild Roofing Solution. The details of the same are tabulated as under:-

S. No	Details of the premises searched	Address	Remarks
1.	M/s Durabuild Roofing Solution (Office Premise)	139, Bhawani Peth, Opposite Kalpataru Plaza, Pune-411042	Search was conducted under Panchnama dated 20.12.2023 (RUD-1) and certain documents on being found relevant were resumed.
2.	M/s Durabuild Roofing Solution (Godown Premise)	S.No. 27, Hissa No. 4/2, Undri, Near Mayuri Weight Bridge, Pune-411028	Search was conducted under Panchnama dated 20.12.2023 (RUD-2). The stock of various kinds of screws weighing a total of 2,85,182.64 Kgs and a total of 4,67,82,000 in pieces was seized vide Seizure Memo

			dated 20.12.2023(RUD-3) and the same was handed over to the Manager of M/s Durabuild Roofing Solution vide Supurdginama dated 20.12.2023 (RUD-4).
3.	Residential Premise of Sh. Manish Mohanlal Jain, Proprietor of M/s Durabuild Roofing Solution	Flat No.8, 4 th Floor, 1205, Bhawani Peth, Near Palkhi Chowk, Pune-411042	Search was conducted under Panchnama dated 20.12.2023 (RUD-5) and relevant documents on reasonable belief that the same would be required for further investigation, were resumed. Also, cash amounting to a total of Rs. 41,00,000/- recovered, was seized vide Seizure Memo dated 20.12.2023 (RUD-6).
4.	Residential Premise of Sh Manish Mohanlal Jain as per Income Tax records	322/14, Flat No. 3, First Floor, Mahatma Phule Colony, Shankar Seth Road, Opposite Mira Society, Pune-411042	Search was conducted under Panchnama dated 20.12.2023 (RUD-7). The said premise belonged to elder brother of Sh Manish Mohanlal Jain, who is living at the said location since last 5-6 years. Nothing incriminating was found at the said premise.

1.2 The live consignment imported vide BE No. 9287107 dated 18.12.2023 lying at Nhava Sheva Port, was put on hold and 100% examination was conducted under Panchnama dated 22.12.2023 (**RUD-8**). The said consignment was seized vide seizure memo dated 05.01.2024 (**RUD-9**).

2. Statement dated 20/21.12.2023 of Sh. Manish Mohanlal Jain (**RUD-10**), Proprietor of M/s Durabuild Roofing Solution was recorded, wherein, among other things, he *interalia* stated that M/s Durabuild Roofing Solution is a proprietorship firm having him as the Proprietor, which is engaged in importing various kinds of Screws, Wedge anchors and UPVC roofing sheets from China and selling the same in Indian Markets. He further stated that majorly, his firm imports and sells various kinds of screws and he himself is the one who looks after all the daily affairs of this firm such as marketing, execution of business, communication with overseas suppliers and buyers, finance, etc.

2.1 On being asked about the details of his Chinese suppliers, he informed that his major Chinese suppliers have been Ningbo Zhongrui Import and Export Co., Yiwu Supply and Marketing Import and Export Co. Ltd., Guangdong Gongli Building Material Co Ltd., Yiwu Shegshui Import and Export Ltd., Ningbo Exact etc. Further, he stated that the suppliers are not manufactures but just trading houses and the manufacturer remains the same while the suppliers keeps getting changed. He stated that he negotiates with the manufacturers directly and not with the suppliers and the names of his main manufacturers are Cixi Huicheng, JS, CH, Sister, Small Tianjin, CSK. These manufacturers at the time of dispatch inform the name and details of the trading company against whom payment is to be made. He further added that he was not aware of the actual names of manufacturers as their actual names are in Chinese but he had saved their contacts with those names.

2.2 On being asked about starting his proprietorship firm M/s Durabuild Roofing Solution, he stated that, his relative Sh. Sandeep Fulchand Jain had already been doing screw business but he was not interested to continue, however, he had good customer base and to explore the market of screws, he himself visited China in 2017 and ordered for screws and then started importing the same.

2.3 With regard to the procedure of import he stated that in 2017 he had visited few factories in China and initially ordered screws directly and he also met Mr. Naresh living in Yiwu, China who acts as his agent. He had also developed Chinese contacts in different factories which provide rates based on his requirement in terms of quality, quantity and types of screw. He further stated that he used to negotiate with those overseas suppliers through whatsapp/ wechat and also through Naresh and after finalisation of the price, he provides the quantity and the same gets despatched within 30 to 45 days and further takes 20 to 25 days to be delivered to his Godown. Mr. Naresh also visits the factories before dispatch to check quality of the goods being sent and ensures timely loading of the goods, handles all the documentation including preparing BL, invoice and Packing list. Mr Naresh sends him actual invoices in excel format for checking and generally sends Customs invoice in PDF format. He pays him 2% of the actual value of screws for his services. The Bill of Lading is provided by Shipping Lines to the overseas supplier who in turn, provides the same to him (Sh. Manish Jain) through whatsapp/ wechat. Once the consignment reaches Nhava Sheva Port, the CHA files Bill of Entry and asks to pay the duty. After making the duty payment, the consignment gets shipped to his godown after Customs clearance.

2.4 On being asked about the different types of screws imported by him, he stated that he imports different kinds of screws like Hexagon head self-drilling screws, CSK Phillips head self-drilling screws, Pan Phillips head self -drilling screws, Truss Phillips head self-drilling screws, Drywall screws, Chipboard screws etc. The hexagon head screws are mainly used in Roofing sheet, the drywall screws are mainly used in POP (false ceiling), the CSK truss and pan head screws are used in joining metal with wood. All screws imported by him are made of mild steel. They have different types of coating like zinc coating, yellow zinc coating, ruspert coating, black phosphate etc. The price of screws depends on weight, type of head and coating. He further stated that he gets the quality of every batch checked through Naresh and also by asking for the videos of the product testing, in order to maintain the quality of the screws which are imported by him. Further he stated that he is the owner of brands XDX screws and DRILLFIX screws and sell the same in market by these names. The brand name and importer name is mentioned on the cartons and inner boxes while packing the goods by the manufactures.

2.5 On being asked about the costing of importing screws, he stated that generally the CIF cost for screws is around 7300-9000 RMB per Metric Ton which comes to around 1.05 to 1.25 USD per Kg (Rs. 90-110/ Kg). He further admitted that the values declared by him are around 0.80 USD per Kg (Rs.65-70/Kg) by committing undervaluation and further undertook to pay the differential duty amount within a stipulated period of time.

2.6 On being confronted with the copy of Panchnama dated 20.12.2023 drawn at his office premises located at 139, Bhawani Peth, Opposite Kalpataru Plaza, Pune-411042 along with documents resumed in a made up file containing pages from 1 to 97, he signed the same as a token of having seen the same and its correctness. Further, he explained that the resumed documents present on all the odd pages from 1 to 69 were his record keeping of the actual cost incurred to him in RMB (Chinese Yuan) for a particular consignment and also explained the procedure to arrive at the actual value with respect to a particular consignment. He explained it by using an instance of page no. 1 (image of the same has been placed below for better understanding), where he had written 'JS-08-17/4/23(23)' on top left referring to the consignment no. 8 of 2023 imported from Chinese manufacturer and the invoice date was close to 17.04.2023. Further, an excel sheet for various kinds of screws and the last row of the excel represents the cost wise breakup such as in that particular case (page no. 1), the cost of material is 122708.30 RMB, cost of job work is 54145.46 RMB, cost of heat treatment is 15617.42 RMB, cost of plating is 42761.74 RMB, cost of EPDM is 42386.25 RMB, cost of packing is 3267 RMB and cost of cartons is 15463.80 RMB. On adding these costs, the total comes up to $122708.30 + 54145.46 + 15617.42 + 42761.74 + 42386.25 + 3267 + 15463.80 = 296349.97$ RMB. Other than that, loading charges of 500 RMB and sticker charges of 100 RMB were also incurred by him making the total as 296949.97RMB which was tallied and then written by him on top centre.

JS-08-17/4/23(23)

296950 (weights to be checked)

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PACKING LIST

as on 17.01.23

Shipment no. JS 8000 23 089

Item No.	Coating	Size 尺寸	Dist Point 站碼	Quantity/數量		重量 (1000 gms) Weight	稅則關稅 Tariff		打標費 Job work		熱處理 Heat treatment		包裝 Packing		SPINER		包裝人工費 Packing labour		T. P.			
				內箱 Qty	外箱 Ctns		內箱 Qty	外箱 Ctns	公斤 (Per Kg)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)	磅 (Per Lb)
Hex Flx Head Screw (8.20 Ø)	Zinc plated	#12*18	3.88 (0.8 to 1)	5000	207	122000	4.884	8082.84	4.85	30185.05	2210	13165.40	630	3818.80	490	3885.76	6.00	1011.36	3.00	891.00	14.20	3791.47
Hex Flx Head Screw (8.20 Ø)	Zinc plated	#12*18	48 (12mm)	3000	254	79200	6.655	1077.80	4.88	31670.80	2530	12247.20	630	4018.12	800	3838.79	6.88	1404.88	3.00	792.00	14.20	3748.81
Hex Flx Head Screw (8.40 Ø)	Zinc plated	#12*125	48 (12mm)	1500	15	37500	17.137	643.64	4.85	3181.00	2070	1335.36	630	414.86	800	385.08	6.88	218.75	3.00	75.00	14.20	185.80
Hex Flx Head Screw (8.40 Ø)	Zinc plated	#14*110 (10mm)	48 (12mm)	700	141	96700	17.336	1710.00	4.85	6494.15	2700	4710.00	630	1881.00	800	1820.00	6.88	1070.00	3.00	405.00	14.20	2002.20
Hex Flx Head Screw (8.40 Ø)	Grey Phosph (1000 Hs)	#12*18	38 (18-43.8mm)	3000	165	63000	4.880	2045.73	4.85	13001.34	2310	8888.82	630	1813.81	7400	8808.47	7.39	4841.58	3.00	315.00	14.20	1491.00
Hex Flx Head Screw (8.40 Ø)	Grey Phosph (1000 Hs)	#12*18	48 (12mm)	3000	164	63000	8.400	1684.72	4.85	19395.00	2020	7410.00	630	2382.47	7400	12408.00	7.39	1818.40	3.00	402.00	14.20	2044.00
Hex Flx Head Screw (8.40 Ø)	Grey Phosph (1000 Hs)	#12*18 UT	48 (12mm)	3000	153	27900	8.710	1641.81	4.85	13108.86	2210	6445.21	630	1538.34	7400	8302.15	7.39	1348.38	3.00	375.00	14.20	1120.00
SHLPAK																						
Hex Flx Head Screw (8.40 Ø)	Grey Phosph (1000 Hs)	#12*18 UT	48 (12mm)	3000	80	18000	8.710	1717.76	4.85	6122.84	2210	2938.88	630	830.18	7400	4488.35	7.39	1301.60	3.00	150.00	14.20	710.00
Total						1600		34780.00		122700.30		64146.48		18817.42		42761.74		42188.35		3187.80		16403.00

Note:

1. Flange size 13.30 to 13.70mm
2. Head Height (including flange) 13.30 to 13.50mm
3. Weight tolerance 2% 重量誤差誤差2%
4. DXP Logo on Head (頭頂上DXP logo 5)
5. Packing in Duralcol colour carton (10 inner colour box) 包裝彩色膠箱, 10個內盒
6. Payment terms deposit 50,000 rmb balance payment on loading 定金10万, 余款裝箱前支付
7. Packing with 6 nylon strips, 每箱打6字帶
8. Delivery time: 40 days 貨金收到後 40 天交貨

weight to be checked

Total	296950.97
Loading	100.00
Freight	100.00
G. Total	296950.97

P. Ganesan
20/12/23P. Birendra
20/12/2023J. A. Kalsekas
20/12/23Seen
main
21/12/23
Narish Mahesh Jain

2.7 On being asked how the differential payment i.e difference between the actual value of imported screw and the declared value before Customs, is sent to suppliers/manufacturers in China, he informed that he sends customs invoice amounts through banking account and Naresh informs him about the collection agent to whom the balance payment is to be made and that agent collects cash from him and this amount is then transferred to China.

2.8 On being asked how he prices his imported screws and sells in domestic market, he stated that he keeps margin of approximately 5% excluding all expenses and sell the same in the local market. Further, he stated that he sells the goods in cash in proportion to the under valuation committed by him.

2.9 On being asked about the quantum of undervaluation, he stated that he needs to go through all his records and then quantify the undervaluation and the differential duty to be paid by him and he would submit the duty chart within 15 days.

3. Statement dated 21.12.2023 of Sh. Manish Mohanlal Jain (**RUD-11**) was recorded wherein, among other things, he *interalia* stated that he committed the mistake of committing undervaluation and he also went through his previous statement dated 20.12.2023 and the Panchnama drawn at his residential premises located at Flat No. 8, 4th Floor, 1205 Bhawani Peth near Palkhi Chowk, Pune-411042 and Seizure Memo dated 20.12.2023 containing details of Rs. 41 lakh seized therein, and signed the same as a token of having seen the same and its correctness. He also requested for deposit of the amount of Rs. 41 lakhs seized towards his differential duty liability.

3.1 Further, on being confronted with the copy of Panchnama dated 20.12.2023 drawn at godown premises of M/s Durabuild Roofing Solution situated at Plot no. S.No. 27, Hissa no. 4/2, near Mayuri Weight Bridge, Pune-411028 along with Seizure memo dated 20.12.2023 and Supardginama dated 20.12.2023, he went through the same and signed the same as a token of having seen the same and its correctness.

4. The importer vide letter dated 21.12.2023 (**RUD-12**), admitted his mistake and voluntarily deposited demand draft (DD No. 478007 dated 21.12.2023) of Rs. 1.10 Crore in favour of 'Commissioner of Customs, Nhava Sheva-III' (**RUD-13**), towards their differential duty liability. The said DD was further sent to Nhava Sheva for getting the same deposited in government account vide this office's letter dated 22.12.2023 (**RUD-14**). The said DD got deposited in the government account vide TR6 Challan No. 'HC-318' dated 28.12.2023 (**RUD-15**).

5. The importer vide another letter dated 21.12.2023(**RUD-16**), requested for the amount of Rs. 41 Lakhs seized vide seizure memo dated 20.12.2023, to be deposited and adjusted towards his differential duty liability.

6. Further, vide letter dated 22.12.2023(**RUD-17**), the Chief Manager, SBI Bank, IP Estate was requested to open FD of the seized amount (Rs 41,00,000/-) linked with DRI Current Account No. 36384362922, in the name of 'DRI A/c Durabuild Roofing Solution'. The FD was opened for Rs 41,00,000/- on the same day, i.e. 22.12.2023 (**RUD-18**).

7. The importer vide letter dated 22.12.2023 voluntarily deposited demand draft (DD No. 328645 dated 22.12.2023) of Rs. 30,00,000/- in favour of 'Commissioner of Customs, Nhava Sheva-III' (**RUD-19**), towards their differential duty liability. The said DD was further sent to Nhava Sheva for getting the same deposited in government account vide this office's letter dated 02.01.2024 (**RUD-20**). The said DD got deposited in the government account vide TR6 Challan No. 'HC-171' dated 12.01.2024(**RUD-21**).

8. The importer vide letter dated 28.12.2023 (**RUD-22**), requested for the provisional release of the seized imported screws lying in his godown premise vide seizure memo dated

20.12.2023 in order to carry his day-to-day business activities and to make all financial arrangements for further payment of differential duty. Also, the importer submitted actual values of the screws seized along with bills of entry and the actual import values.

9. Further, vide letter dated 03.01.2024 (**RUD-23**), the importer while referring to his live import consignment imported vide BE No. 9287107 dated 18.12.2023 (which was 100% examined under Panchnama dated 22.12.2023), submitted that all his business activities had been lying closed and the said consignment is being subjected to heavy detention and demurrages. The importer requested for the release of the said consignment undertaking to abide by all the conditions for release of the said consignment, if any.

10. Furthermore, vide the letter dated 04.01.2024 (**RUD-24**), the importer again requested for the permission to allow him for storage of import consignment imported vide BE No. 9287107 dated 18.12.2023 citing heavy demurrages. This office vide email dated 06.01.2024 (**RUD-25**) issued NOC with respect to the import consignment imported vide BE No. 9287107 dated 18.12.2023 for warehousing under section 49.

11. The Ministry of Commerce, vide Notification No. 55/2023 dated 03.01.2024 (**RUD-26**) prohibited the import of Screws under CTH 73181110, 73181190, 73181200, 73181300, 73181400, 731815000 and 73181900. However, the said notification allows the import from prohibited to free only if CIF value is Rs 129/- or above per Kg.

12. Statement dated 11.01.2024 of Sh. Manish Mohanlal Jain (**RUD-27**) was recorded, wherein, among other things, he *interalia* stated that he had checked with his Chinese suppliers and provided actual import values for the purpose of granting provisional release of the goods seized in his godown premises. He also informed that the actual value of the seized live consignment which was imported vide BE no. 9287107 dated 18.12.2023, was USD 63992.08 and the actual quantity imported was 50345 Kgs.

12.1 On being asked about the different types of screws imported by him and how to differentiate them based on their usage, he informed that there are different types of screws imported by him as under:

- **Hex Head Screws:** Primarily used in fixing of roofing sheets and come in coatings of Zinc, Xylan and Grey, wherein Xylan coated and Grey coated are more durable and hence they are costlier than Zinc coated screws.
- **Drywall Screws:** Primarily used in POP False Ceilings and contains black phosphate coating.
- **Chipboard screws:** Mainly used in wooden furniture and contains zinc coating.
- **CSK, Truss and Pan Head Screws:** Mainly used in assembling metals with wood, plastic, etc. and contains zinc coating.

12.2 On being asked about the ranges of import values for screws imported by him from China, he informed that the ranges of import values are as under:

- **Hex Head Screws:** USD 900-1500 per Ton depending upon quality and coating.
- **Drywall Screws:** USD 800-900 per Ton.
- **Chipboard screws:** USD 820-920 per Ton.
- **CSK, Truss and Pan Head Screws:** USD 850-950 per Ton.

13. The importer vide their letter dated 24.01.2024 (**RUD-28**) submitted a sheet containing details of screws seized at his godown premises along with corresponding Bills of Entry and their actual values along with original invoices received from their Chinese suppliers for the purpose of granting provisional release to them.

13.1 The importer vide another letter dated 25.01.2024 informed that despite the NOC dated 06.01.2024 issued by this office for warehousing of import consignment imported vide BE No. 9287107 dated 18.12.2023 under Section 49 of the Customs Act, 1962, the warehousing could not be provided citing 'no space available' reasons by various CFSs and therefore requested for granting provisional release.

14. Statement of Sh. Vijay Baliram Rane, G-Card and Power of Attorney Holder of M/s Baid Organisation Pvt Ltd, CHA firm concerned with M/s Durabuild Roofing Solution, was recorded on 09.02.2024 (**RUD-29**), wherein among other things, he *inter alia* stated that he had been introduced to Sh. Manish Mohanlal Jain in the year 2019 by Sh Bipin P Shinde, Manager of Trima Links. He stated that M/s Durabuild Roofing Solution mainly imports different kinds of screws from China and the key person who handles the business activities is Sh. Manish Mohanlal Jain.

14.1 On being asked about the procedure of import, he informed that documents required for Customs clearance such as Invoices, Packing Lists, BLs, COO Certificates, Metal Test Certificates, etc. are provided by Sh. Manish Mohanlal Jain through email. They (CHA firm), in turn prepares a checklist and send the same to Sh. Manish Mohanlal Jain for confirmation. After the confirmation, the documents are filed for Customs clearance at Nhava Sheva Port.

14.2 On being asked about the undervaluation committed by M/s Durabuild Roofing Solution, he stated that they used to get the import consignments cleared on the basis of documents provided by Sh. Manish Mohanlal Jain and therefore, they had no awareness about the undervaluation.

15. The importer vide another letter dated 19.02.2024 again requested for granting provisional release of screws seized at his godown premises vide Panchnama dated 20.12.2023 and live consignment imported vide BE 9287107 dated 18.12.2023 and seized vide Seizure memo dated 05.01.2024.

16. This office vide letter dated 01.04.2024 (**RUD-30**), requested Sh. G. Venkatpathy M, Customs Empanelled Chartered Engineer to carry out the valuation of the representative samples of the seized screws seized vide seizure memo dated 20.12.2023 and 05.01.2024. Additionally, this office vide letter dated 01.04.2024 requested Deputy Director, DRI MZU (Nhava Sheva-I) to get the valuation done in their office premise. The valuation was carried

out by the Chartered Engineer vide Record of Proceedings dated 04.04.2024 in presence of the Proprietor of M/s Durabuild Roofing Solution.

17. The Chartered Engineer vide his email dated 08.04.2024 sent the Valuation reports dated 08.04.2024 (**RUD-31**) with respect to the valuation carried out vide Record of Proceedings dated 04.04.2024. The valuations submitted by the Chartered Engineer are as under:

S. No.	Coating of screw	Per Kg value (USD)
1.	Zinc/ Yellow Zinc Coated	1.15
2.	Gray Electropoly Coated	1.50
3.	Xylan Coated	1.40

17.1 This office vide letter dated 12.04.2024 (**RUD-32**) issued NOC for granting provisional release of the seized screws seized vide seizure memo dated 20.12.2023 and 05.01.2024. In continuance of the same, Deputy Commissioner, Group-IV/IVA, JNCH, Nhava Sheva-III vide his letter dated 31.05.2024 (**RUD-33**) granted provisional release under Section 110A of the Customs Act, 1962 after the importer had executed a bond of Rs. 5,00,00,000/- and Bank Guarantee of Rs. 30,00,000/-.

18. Statement of Shri Hirpara Satyamkumar Bharatkumar, Partner of M/s Sparkle Marketing, was recorded on 13.05.2024 (**RUD-34**), wherein among other things, he *interalia* stated that M/s Sparkle Marketing mainly deals in self-drilling screws, masking tapes, silicon sealants, floor sheets, etc and M/s Durabuild Roofing Solution is one of their major domestic suppliers. He stated that in the firm M/s Sparkle Marketing, he manages sales, purchase, accounts, marketing, etc. and his brother being the other partner, manages the stocking and despatch at their godown. On being asked, he stated that he has been regularly purchasing all kinds of screws (hex head, CSK head, Pan head, Truss head, Drywall, etc.) from M/s Durabuild Roofing Solution.

18.1 In response to a specific question, he stated that he had purchased screws from M/s Durabuild Roofing Solution on the basis of per piece and per box price and the price varies according to the size and coating, ranging from the screws with silver ruspert coating as highest in price to drywall screws as the lowest in price. He informed that on working out the Price to weight ratio, the average price for zinc coated screws comes around in the range of Rs. 125 to Rs. 135 per Kg excluding GST and the average price for silver ruspert coated screws comes around in the range of Rs. 155 to Rs. 165 per Kg excluding GST. He also admitted to have purchased screws at prices 10%-15% lower than the actual invoice price.

19. Statement of Shri Madhur Agarwal, Partner of M/s Manish Enterprise, was recorded on 08.05.2024 (**RUD-35**), wherein among other things, he *interalia* stated that M/s Manish

Enterprise is majorly involved in trading of screws and Ms Durabuild Roofing Solution is the major supplier. He stated that they have been regularly purchasing all kinds of screws (hex head, CSK head, Pan head, Truss head, Drywall, etc.) from M/s Durabuild Roofing Solution.

19.1 In response to a specific question, he stated that he had purchased screws from M/s Durabuild Roofing Solution on the basis of per piece. He informed that on working out the Price to weight ratio, the average price for zinc coated screws comes around in the range of Rs. 130 to Rs. 140 per Kg excluding GST; the average price for xylan and ruspert coated screws comes around in the range of Rs. 160 to Rs. 170 per Kg excluding GST. He also admitted to have purchased screws at prices 10%-15% lower than the actual invoice price. He informed that the amount other than invoice amount was paid by them in cash which used to get collected by the transport person at the time of delivery of goods.

20. Statement of Shri Neeraj Baid, Proprietor of M/s Padmavati Fasteners, was recorded on 08.05.2024 (**RUD-36**), wherein among other things, he *interalia* stated that M/s Padmavati Fasteners mainly deals in retail and wholesale trading of screws, rivets and anchors and M/s Durabuild Roofing Solution is one of their major domestic suppliers. He stated that in the firm M/s Padmavati Fasteners, he manages all business activities. On being asked, he stated that he has been regularly purchasing all kinds of screws (hex head, CSK head, Pan head, Truss head, Drywall, etc.) from M/s Durabuild Roofing Solution.

20.1 In response to a specific question, he stated that he had purchased screws from M/s Durabuild Roofing Solution on the basis of per piece. He informed that on working out the Price to weight ratio, the average price for zinc coated screws comes around in the range of Rs. 130 to Rs. 140 per Kg excluding GST; the average price for Xylan and Ruspert coated screws comes around in the range of Rs. 160 to Rs. 170 per Kg excluding GST. He also admitted to have purchased screws at prices 10%-20% lower than the actual invoice price. He informed that the amount other than invoice amount was paid by them in cash which used to get collected by the transport person at the time of delivery of goods.

21. The importer vide letter dated 24.05.2024 (**RUD-37**) again requested to adjust the cash amount of Rs 41 Lakhs seized by this office under Panchnama dated 20.12.2023, towards his differential duty liability. As mentioned in para 6 above, an FD of the seized amount (Rs 41,00,000/-) was opened by SBI Bank in the name of 'DRI A/c Durabuild Roofing Solution'. Accordingly, this office vide letter dated 10.06.2024 requested the SBI authorities to get the FD closed and Demand draft of the closing balance i.e. Rs. 41,67,622/- was made in the name of 'The Commissioner of Customs, Nhava Sheva'. The said Demand draft was forwarded to the Port authorities by this office vide letter dated 12.06.2024 (**RUD-38**). The said Demand draft amounting to Rs. 41,67,622/- was deposited in the government account vide TR6 Challan No. 'HCM-1337' dated 19.06.2024 (**RUD-39**).

22. Letters were sent to Shipping Lines M/s Cosco Shipping Lines (India) Pvt. Ltd (**RUD-40**) and M/s Maersk Line India Pvt. Ltd (**RUD-41**) by DRI seeking relevant documents pertaining to the consignments imported by M/s Durabuild Roofing Solution. In response to

the said enquiries, emails (**RUD-42**) were received from all the said shipping lines, wherein they expressed their inability to provide the relevant documents supplied by the overseas supplier before the Customs authorities at China.

23. Statement of Sh. Manish Mohanlal Jain was recorded on 04.07.2025 (**RUD-43**), wherein among other things, he *interalia* stated that the chart showing quantum of differential duty was in the stage of verifying one final time before submitting to this office and he would submit the same in one week time.

23.1 On being asked to explain his submission that he used to import other screws such as CSK Head screws, Pan Head screws, Drywall screws, Chipboard screws along with self-drilling screws, whereas stock of only self-drilling screws were found lying in his warehouse during the search, he stated that the reason for only hex head self-drilling screws being found was due to no stock availability of CSK Head screws, Pan Head screws, Drywall screws, Chipboard screws as the sale of those screws was higher than hex head self-drilling screws. Also, on being asked why the document recovered in the form of packing list also contained details of self-drilling screws only, he responded that he kept the same with him due to the reason that the values declared before Customs for those particular consignments mentioned therein, was lesser than the actual value incurred to him.

23.2 In response to another specific question, he stated that the differential amount in lieu of undervaluation, used to get collected by representatives concerned with Chinese suppliers who used to visit India regularly for the purpose of attending Expo Exhibitions. Sometimes the Chinese suppliers/ agents used to provide contact numbers of representatives who used to visit and collect the differential amount from him.

23.3 He also stated that due to the business competition he had to resort to undervaluation and therefore, the values declared by him before Customs were lower.

24. Now, therefore, from the investigation conducted by this Directorate, it appears that Sh. Manish Mohanlal Jain, Proprietor of M/s Durabuild Roofing Solution has admitted to committing undervaluation for certain goods (Screws classifiable under CTH 7318 imported from China) imported by him. Sh. Manish Mohanlal Jain further admitted that he had committed undervaluation in respect of his past imports of the goods (i.e. Screws classifiable under CTH 7318) imported from China imported in the name of M/s Durabuild Roofing Solution.

24.1 It further appears that Sh. Manish Mohanlal Jain, vide his statements dated 20/21.12.2023, 21.12.2023, 11.01.2024 and 04.07.2025, has admitted to the following:

24.2 Sh. Manish Mohanlal Jain, Proprietor of M/s Durabuild Roofing Solution, was looking after all the imports made in the name of the said firm. He used to import screws, classifiable under CTH 7318, from China. Furthermore, Sh. Manish Mohanlal Jain declared lesser than actual values of the said goods imported by him in the name of his firm M/s

Durabuild Roofing Solution before the Indian Customs authorities with an aim to evade payment of Customs duty.

24.3 Sh. Manish Mohanlal Jain used to submit the invoices issued by the Chinese suppliers (showing lesser than actual value of the goods) before the Indian Customs authorities. In other words, Sh. Manish Mohanlal Jain undervalued his imports as a means to cut the cost of his goods and in turn gained undue profits at the expense of government exchequer.

24.4 Sh. Manish Mohanlal Jain used to make partial payments (i.e. the amount declared before the Indian Customs authorities) through proper banking channels whereas the differential amount, i.e. the difference between the actual value of the imported goods and the value of the goods declared before the Indian Customs authorities, was paid in cash to the representative of the suppliers who used to visit India to collect the payments.

24.5 Sh. Manish Mohanlal Jain also used to issue Invoices in respect of the sale of said imported goods to their domestic buyers by declaring lesser than the actual value of the goods. They collected the amount reflected in the Tax Invoices through proper banking channels while the differential amount, i.e. the difference between the actual transaction value of the goods and that mentioned in the Tax Invoices issued by him, was collected in cash.

LEGAL PROVISIONS

25. It appears that the following provisions of the Customs Act, 1962 and various related Rules and Regulations have been violated in the instant case:

(I) CUSTOMS ACT, 1962 – *The following provisions of the Customs Act, 1962 have been violated in the instant case:*

(A) SECTION 2: Definitions- *In this Act, unless the context otherwise requires,*

(1) "adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Board, ² [Commissioner (Appeals)] or Appellate Tribunal;

(2) "assessment" means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any

notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;
(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;
(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;
(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil ;]

(3A) "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;

(4) "bill of entry" means a bill of entry referred to in [section 46](#);

(14) "dutiable goods" means any goods which are chargeable to duty and on which duty has not been paid;

(15) "duty" means a duty of customs leviable under this Act;

(16) "entry" in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes the entry made under the regulations made under Section 84;

(22) "goods" includes -

- (a) vessels, aircrafts and vehicles;*
- (b) stores;*
- (c) baggage;*
- (d) currency and negotiable instruments; and*
- (e) any other kind of movable property;*

(23) "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(25) "imported goods" means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

(26) "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

(41) "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of Section 14;

.....

(B) SECTION 14. Valuation of goods. - (1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for,-

- (i) the circumstances in which the buyer and the seller shall be deemed to be related;
- (ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;
- (iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section :

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under

section 46, or a shipping bill of export, as the case may be, is presented under section 50.

(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

Explanation. - For the purposes of this section -

(a) "rate of exchange" means the rate of exchange -

(i) determined by the Board, or

(ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;

(b) "foreign currency" and "Indian currency" have the meanings respectively assigned to them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).

C. 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.

(2) The proper officer may verify the ² [the entries made under [section 46](#) or [section 50](#) and the self assessment of goods referred to in sub-section (1)] and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.]

⁴ [(3) For ⁵ [the purposes of verification] under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.]

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self- assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

*(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter ⁶ [***] and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re- assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.*

⁷ [***]

Explanation. - For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under [section 46](#) or an exporter has entered any export goods under [section 50](#) before the date on which the Finance Bill, 2011 receives the assent of the President, such imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such assent is received.]

D. 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 has not paid or has been 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 wilful mis-statement or suppression of facts,-

(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied 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;

[Provided that before issuing notice, the proper officer shall hold pre-notice consultation with the person chargeable with duty or interest in such manner as may be prescribed;]

(b) the person chargeable with the duty or interest, may pay before service of notice under clause (a) on the basis of,-

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer,

the amount of duty along with the interest payable thereon under section 28AA or the amount of interest which has not been so paid or part-paid.

[Provided that the proper officer shall not serve such show cause notice, where the amount involved is less than rupees one hundred.]

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information shall not serve any notice under clause (a) of that sub-section

in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made there under in respect of such duty or interest.

[Provided that where notice under clause (a) of sub-section (1) has been served and the proper officer is of the opinion that the amount of duty along with interest payable thereon under [section 28AA](#) or the amount of interest, as the case may be, as specified in the notice, has been paid in full within thirty days from the date of receipt of the notice, no penalty shall be levied and the proceedings against such person or other persons to whom the said notice is served under clause (a) of sub-section (1) shall be deemed to be concluded.]

(3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two year shall be computed from the date of receipt of information under sub-section (2).

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

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

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

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

(6) Where the importer or the exporter or the agent or the employee of the importer or the exporter, as the case may be, has paid duty with interest and penalty under sub-section (5), the proper officer shall determine the amount of duty or interest and on determination, if the proper officer is of the opinion-

(i) that the duty with interest and penalty has been paid in full, then, the proceedings in respect of such person or other persons to whom the notice is employed under sub-section (1) or sub-section (4), shall, without prejudice to the provisions of sections 135, 135A and 140 be deemed to be conclusive as to the matters stated therein; or

(ii) that the duty with interest and penalty that has been paid falls short of the amount actually payable, then the proper officer shall proceed to issue the notice as provided for in clause (a) of sub-section (1) in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of two years shall be computed from the date of receipt of information under sub-section (5).

E. 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.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,-

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under [section 151A](#); and

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

(F) SECTION 46 -Entry of goods on importation. - (1) *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed :*

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow an entry to be presented in any other manner:

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

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

(3) *The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:*

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

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

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

(4A) *The importer who presents a bill of entry shall ensure the following, namely:—*

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

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

(D) SECTION 111. Confiscation of improperly imported goods, etc. - *The following goods brought from a place outside India shall be liable to confiscation: -*

.....

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

.....

(E) SECTION 112 - Penalty for improper importation of goods, etc.- *Any person, -(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

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

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference

between the declared value and the value thereof or five thousand rupees, whichever is the highest.

(F) SECTION 114A - Penalty for short-levy or non-levy of duty in certain cases. - *Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:*

.....

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

(H) SECTION 124. Issue of show cause notice before confiscation of goods, etc.—*No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—*

(a) is given a notice in [writing with the prior approval of the officer of Customs not below the rank of [an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

[Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed]

(H) SECTION 125. Option to pay fine in lieu of confiscation.—*(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 4 [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply: Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

[(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

(II) CUSTOMS VALUATION (DETERMINATION OF VALUE OF IMPORTED GOODS) RULES, 2007- *The following Customs Valuation Rules are relevant in the instant case:*

.....

3. Determination of the method of valuation.-

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

*(2) Value of imported goods under
sub-rule (1) shall be accepted:*

Provided that -

- a. there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -*
 - i. are imposed or required by law or by the public authorities in India; or*
 - ii. limit the geographical area in which the goods may be resold; or*
 - iii. do not substantially affect the value of the goods;*
 - b. the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;*
 - c. no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and*
 - d. the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.*
- (3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.*

(b) *In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.*

- i. *the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;*
- ii. *the deductive value for identical goods or similar goods;*
- iii. *the computed value for identical goods or similar goods:*

Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;

(c) *substitute values shall not be established under the provisions of clause (b) of this sub-rule.*

(1) *if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.*

4. Transaction value of identical goods. -

(1)(a) *Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) *In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.*

(c) *Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.*

(2) *Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.*

In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

5. Transaction value of similar goods.-

(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, *mutatis mutandis*, also apply in respect of similar goods.

6. Determination of value where value can not be determined under rules 3, 4 and 5.-

If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

Provided that at the request of the importer, and with the approval of the proper officer, the order of application of rules 7 and 8 shall be reversed.

7. Deductive value.-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) *either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*

(ii) *the usual costs of transport and insurance and associated costs incurred within India;*

(iii) *the customs duties and other taxes payable in India by reason of importation or sale of the goods.*

(2) *If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.*

(3) (a) *If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further*

processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

8. Computed value.-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

- a. the cost or value of materials and fabrication or other processing employed in producing the imported goods;*
- b. an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;*
- c. the cost or value of all other expenses under sub-rule (2) of rule 10.*

9. Residual method.-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of -

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods on the domestic market of the country of exportation;*
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- (v) the price of the goods for the export to a country other than India;*
- (vi) minimum customs values; or*
- (vii) arbitrary or fictitious values.*

10. Cost and services. -

(1) In determining the transaction value, there shall be added to the price actually paid or payable for the imported goods, -

- (a) the following to the extent they are incurred by the buyer but*

are not included in the price actually paid or payable for the imported goods, namely:-

- (i) commissions and brokerage, except buying commissions;*
- (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;*
- (iii) the cost of packing whether for labour or materials;*

(b) The value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of imported goods, to the extent that such value has not been included in the price actually paid or payable, namely: -

- (i) materials, components, parts and similar items incorporated in the imported goods;*
- (ii) tools, dies, moulds and similar items used in the production of the Imported goods;*
- (iii) materials consumed in the production of the imported goods;*
- (iv) engineering, development, art work, design work, and plans and sketches undertaken elsewhere than in India and necessary for the production of the imported goods;*

(c) royalties and licence fees related to the imported goods that the buyer is required to pay, directly or indirectly, as a condition of the sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) The value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues, directly or indirectly, to the seller;

(e) all other payments actually made or to be made as a condition of sale of the imported goods, by the buyer to the seller, or by the buyer to a third party to satisfy an obligation of the seller to the extent that such payments are not included in the price actually paid or payable.

Explanation.- Where the royalty, licence fee or any other payment for a process, whether patented or otherwise, is includible referred to in clauses (c) and (e), such charges shall be added to the price actually paid or payable for the imported goods, notwithstanding the fact that such goods may be subjected to the said process after importation of such goods.

(2) For the purposes of sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) and these rules, the value of the imported goods shall be the value of such goods, and shall include -

- (a) the cost of transport, loading, unloading and handling charges associated with the delivery of the imported goods to the place of importation;*
- (b) the cost of insurance to the place of importation:*

Provided that where the cost referred to in clause (a) is not ascertainable,

such cost shall be twenty per cent of the free on board value of the goods:

Provided further that where the free on board value of the goods is not ascertainable but the sum of free on board value of the goods and the cost referred to in clause (b) is ascertainable, the cost referred to in clause (a) shall be twenty per cent of such sum:

Provided also that where the cost referred to in clause (b) is not ascertainable, such cost shall be 1.125% of free on board value of the goods:

Provided also that where the free on board value of the goods is not ascertainable but the sum of free on board value of the goods and the cost referred to in clause (a) is ascertainable, the cost referred to in clause (b) shall be 1.125% of such sum:

Provided also that in the case of goods imported by air, where the cost referred to in clause (a) is ascertainable, such cost shall not exceed twenty per cent of free on board value of the goods:

Provided also that in the case of goods imported by sea or air and transshipped to another customs station in India, the cost of insurance, transport, loading, unloading, handling charges associated with such transshipment shall be excluded.

Explanation-

The cost of transport of the imported goods referred to in clause (a) includes the ship demurrage charges on chartered vessels, lighterage or barge charges.

(3) Additions to the price actually paid or payable shall be made under this rule on the basis of objective and quantifiable data.

(4) No addition shall be made to the price actually paid or payable in determining the value of the imported goods except as provided for in this rule.

11. Declaration by the importer. -

(1) The importer or his agent shall furnish -

(a) a declaration disclosing full and accurate details relating to the value of imported goods; and

(b) any other statement, information or document including an invoice of the manufacturer or producer of the imported goods where the goods are imported from or through a person other than the manufacturer or producer, as considered necessary by the proper officer for determination of the value of imported goods under these rules.

(2) Nothing contained in these rules shall be construed as restricting or calling into question the right of the proper officer of customs to satisfy himself as to the truth or accuracy of any statement, information, document or declaration presented for valuation purposes.

(3) The provisions of the Customs Act, 1962 (52 of 1962) relating to

confiscation, penalty and prosecution shall apply to cases where wrong declaration, information, statement or documents are furnished under these rules.

12. Rejection of declared value. - (1) *When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

(2) *At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).*

Explanation.-(1) For the removal of doubts, it is hereby declared that:-

(i) *This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.*

(ii) *The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.*

(iii) *The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -*

(a) *the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;*

(b) *the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;*

(c) *the sale involves special discounts limited to exclusive agents;*

(d) *the mis-declaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;*

(e) *the non-declaration of parameters such as brand, grade, specifications that have relevance to value;*

(f) *the fraudulent or manipulated documents.*

26. A brief on 'Screw' is as under:-

A screw is an externally helical threaded fastener capable of being tightened or released by a twisting force (torque) to the head. The most common uses of screws are to hold objects together and there are many forms for a variety of materials. Screws might be inserted into holes in assembled parts or a screw may form its own thread. The difference between a screw and a bolt is that the latter is designed to be tightened or released by torquing a nut.

26.1 Manufacture of Screws

There are three steps in manufacturing a screw: heading, thread rolling, and coating.

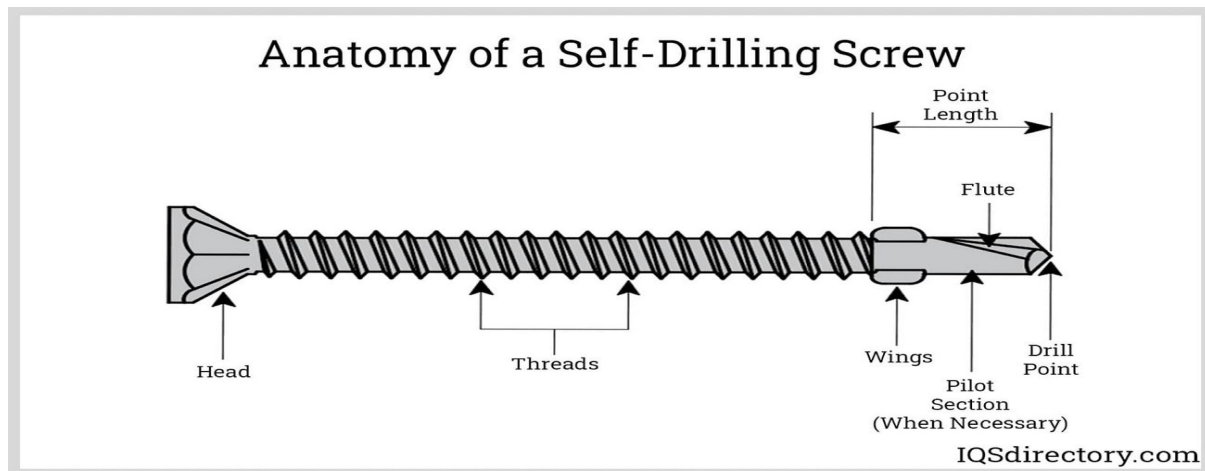
Screws are normally made from wire, which is supplied in large coils, or round bar stock for larger screws. The wire or rod is then cut to the proper length for the type of screw being made; this work piece is known as a blank. It is then cold headed, which is a cold working process. Heading produces the head of the screw. The shape of the die in the machine dictates what features are pressed into the screw head; for example a flat head screw uses a flat die. For more complicated shapes two heading processes are required to get all of the features into the screw head. This production method is used because heading has a very high production rate, and produces virtually no waste material.

The blanks are then polished again prior to threading. The threads are usually produced via thread rolling; however, some are cut. The work piece is then tumble finished with wood and leather media to do final cleaning and polishing.

For most screws, a coating, such as electroplating with zinc (galvanizing) or applying black oxide, is applied to prevent corrosion.

26.2 Self-Drilling Screws

A self-drilling screw is uniquely designed with a tip resembling a drill bit, allowing it to bore its own hole. As their name implies, these screws eliminate the requirement for a pre-drilled pilot hole, making them excellent fasteners. They are crafted to penetrate materials like soft steel, timber, and various metal types. The key factors that play important roles are; wings, length, and the flute.



26.3 TYPES OF SELF-DRILLING SCREWS

Self-drilling screws come in various head and drive types designed for specific applications.

- **Hex head:** A common type for heavy-duty applications like metal roofing. They often include a washer to create a waterproof seal.
- **Wafer head:** Features a wide, flat bearing surface that provides a clean, low-profile finish, ideal for attaching roof clips or joining thin materials.
- **Countersunk (CSK) head:** Designed to be driven flush with the surface of the material, which provides a smooth, aesthetic finish.
- **Pan head:** A slightly rounded head with chamfered edges, often used for general-purpose, light-duty applications.
- **Truss head:** An extra-wide, low-profile head that evenly distributes the clamping force, minimizing the risk of crushing thin materials.
- **With wings:** Screws with wings are designed to drill an oversized clearance hole through soft material (like wood or plastic) before engaging with a tougher material underneath, preventing the screw's threads from engaging prematurely.

26.4 Copy of One such cost sheet (as mentioned in para 2.6 above) recovered during search is as under:-

JS-08-17/4/23(23)

296950

(weights to be checked)

PACKING LIST

as on 17.04.23

Shipment no. JS screw 23-009

Item 品号	Coating	Size 尺寸	Drill Point 钻嘴	Quantity 数量		重量 (1000 gms) Weight	总重量 Weight	材料 Material		打眼 Job work		热处理 Heat treatment		包装 Packing		包装 (每箱) Packing (Per carton)		T. P								
				内盒 Qty	外盒 Cn's			总数量 T. Qty	总重量 Weight	总重量 (Per Kg)	总重量	重量 (Per Unit)	重量	重量 (Per Unit)	重量	重量 (Per Unit)	重量		重量 (Per Unit)	重量	重量	重量	重量	重量	重量	重量
Hex Flank Head Screw (8.20 B)	Zinc plated	M12*26	3.00 (8.0 to 12)	5000	207	133000	4.584	9082.84	4.85	30190.00	1210	13665.40	430	3818.85	830	3895.78	6.00	9151.98	3.00	891.00	14.10	3791.40	28.40	6864.58	23.89	6197.20
Hex Flank Head Screw (8.20 B)	Zinc plated	M12*16	48 (10mm)	3000	264	79200	4.632	3172.80	4.85	31670.00	2030	12147.20	630	4018.12	830	3836.79	6.00	5404.80	3.00	792.00	14.10	3748.80	28.40	6862.88	24.53	6401.20
Hex Flank Head Screw (8.40 B)	Zinc plated	M12*128	48 (12mm)	1500	26	27000	17.537	442.84	4.85	3181.00	1070	1333.30	630	414.86	830	395.08	6.00	218.75	3.00	78.00	14.10	385.80	27.87	891.73	25.77	646.28
Hex Flank Head Screw (8.40 B)	Zinc plated	M14*110 (10/10)	48 (12mm)	700	141	98700	17.306	1710.00	4.85	8494.10	2700	4718.00	630	1041.00	830	1026.00	170.00	16779.00	3.00	403.00	14.10	2082.20	18.71	2336.11	14.81	2108.21
Hex Flank Head Screw (8.40 B)	Grey Phosphor (1000 Hx)	M12*16	38 (10-10.5mm)	3000	168	82800	4.849	2045.73	4.85	12091.34	2310	6885.63	630	1815.81	8400	8856.47	7.30	4845.18	3.00	315.00	16.10	1815.00	27.55	2888.73	25.55	2551.23
Hex Flank Head Screw (8.40 B)	Silver Phosphor (1000 Hx)	M12*16	48 (12mm)	3000	144	43200	4.846	3684.72	4.85	18930.00	2030	7418.00	630	2382.47	8400	12438.05	7.30	3338.40	3.00	402.00	16.10	2044.00	27.77	2908.83	25.87	2728.28
Hex Flank Head Screw (8.40 B)	Silver Phosphor (1000 Hx)	M12*16 OT	48 (12mm)	3000	83	27900	4.732	2441.81	4.85	12938.00	2230	6445.23	630	1538.34	8400	8302.18	7.30	2348.38	3.00	278.80	16.10	1320.00	28.40	3548.84	26.58	2471.84
WELL FOR																										
Hex Flank Head Screw (8.40 B)	Grey Phosphor (1000 Hx)	M12*16 OT	48 (12mm)	3000	83	27900	4.710	1217.70	4.85	6529.84	2230	2938.08	630	830.18	8400	4688.38	7.30	1011.60	3.00	108.00	16.10	710.00	28.40	5438.90	26.50	1325.00
Total				1680		247800.00		122708.30		64148.48		18817.42		42761.74		42385.20		3287.90		18483.00		17763.43		28684.33		

Note:

1. Flange size 12.30 to 12.70mm
2. Head Height (including flange) 6.30 to 6.60mm
3. Weight tolerance 2% 重量偏差±2%
4. DXP Logo on Head (头印上DXP logo 头)
5. Packing in Duralat colour carton (10 inner colour box) 包装即盒即箱, 1件10个内盒
6. Payment terms deposit 50/50 rmb balance payment on loading 定金10万, 余款提货前平付
7. Packing with 6 nylon strips, 每箱打并平绑
4. Delivery time : 40 days 定金收到后 40 天交货

weight to be checked

Total	296950.97
Coating	100.00
Phosphor	100.00
W. Total	296950.97

P. Gangwar
20/12/23

P. Birendra
20/12/2023

J. A. Kalsekas
20/12/23

Seen
main
21/12/23
Manish mukesh Jain

26.4.5 The entries pertain to cost of material, cost of job work, cost of heat treatment of screws, cost of plating of screws, cost of EPDM*, cost of packing and cost of cartons.

** In screw manufacturing, EPDM (Ethylene Propylene Diene Monomer) is used to create the EPDM washer or gasket that is bonded to a screw, most commonly a self-drilling roofing screw. The primary purpose of the EPDM washer is to provide a tight, durable, and water-tight seal between the screw and the material it fastens, such as metal or wood, preventing water, dust, and chemicals from entering the hole.*

27. Rejection and Re-Determination of Value of Screws

27.1 During search, document comprising of cost sheets (35 nos.) containing the cost of material, cost of job work, cost of heat treatment of screws, cost of plating of screws, cost of EPDM, cost of packing and cost of cartons were recovered (as mentioned in paras 2.6 and 26.4 above). The importer in his statement dated 20/21.12.2023 (**RUD-10**) has stated that the cost sheet is his record keeping of the actual cost incurred to him in RMB for a particular consignment. The said cost sheets were compared and correlated with the import data of the importer and on doing so, 14 corresponding Bills of Entry were found to be exactly matching in terms of sizes of the screw and number of cartons. The details of the cost sheets and corresponding Bills of Entry are as under:-

Table-A

S. No.	Reference as per the cost sheet recovered	Corresponding BoE No. filed before Customs	Corresponding BoE Date
1	JS Screw 23-008	5854590	08-05-2023
2	JS Screw 23-010	6024785	19-05-2023
3	JS Screw 23-012	6233138	02-06-2023
4	JS23-013	6418315	15-06-2023
5	JS23-015	6617242	28-06-2023
6	JS23-016	6691772	03-07-2023
7	JS23-017	6980807	21-07-2023
8	JS23-018	7088334	28-07-2023
9	JS23-019	7189798	04-08-2023
10	JS23-022	7643803	02-09-2023
11	JS23-023	7734770	08-09-2023
12	JS23-024	7825223	14-09-2023
13	JS23-026	8084479	30-09-2023
14	JS 23-025	8087937	30-09-2023

27.1.1 The costing can be explained by using instance of page no.1 of the document (image shown in para 26.4 above) with ‘**JS-08-17/4/2023**’ handwritten on top left. The corresponding record to this particular sheet matches with BE No. 5854590 dated 08.05.2023. The relevant portion same is represented below in tabular form in Table-A1 for better understanding as the contents of the image shown in para 26.4 above being illegible.

Table-A1

Coating	Size	Quantity			(1000 Pcs) weight Kg	Weight	Material (per Kg)	Job Work (per ton)	Heat Treatment (per ton)	Plating (per ton)	EPDM (per Mpc s)	Packing charges (per Carton)	T.P
		Qty	Ctn's	T. qty									
Zinc plated	12*25	5000	267	1335000	4.564	6092.94	4.95	2210	630	600	6.9	3	801
Zinc plated	12*55	3000	264	792000	8.053	6377.98	4.95	2030	630	600	6.9	3	792
Zinc plated	12*125	1500	25	37500	17.137	642.64	4.95	2070	630	600	6.9	3	75
Zinc plated	14*110 W	700	141	98700	17.386	1716	4.95	2750	630	600	170	3	423
Grey Ruspert	12*25	5000	105	525000	4.849	2545.73	4.95	2310	630	3400	7.7	3	315
Silver Ruspert	12*55	3000	144	432000	8.460	3654.72	4.95	2030	630	3400	7.7	3	432
Silver Ruspert	12*55 DT	3000	93	279000	8.752	2441.81	4.95	2230	630	3400	7.7	3	279
Grey Ruspert	12*55 DT	3000	50	150000	8.785	1317.75	4.95	2230	630	3400	7.7	3	150

27.1.2 As seen from the Table-A1 above, the first row has item Zinc coated screws having size 12*25, wherein, the total no. of this item imported is 1335000 pieces and the weight of per 1000 pieces is 4.564 Kg. This gives the total weight =1335*4.564=6092.94 Kgs. Now the cost of material, job work, heat-treatment of screws and plating of screws is mentioned in RMB per Ton which is converted into per Kg by dividing the cost by 1000. Accordingly, the cost of material, job work, heat treatment of screws and plating of screws comes at RMB 4.95/ Kg, RMB 2.21/ Kg, RMB 0.63/ Kg and RMB 0.6/ Kg respectively. Further the EPDM cost and Packing & Carton cost comes at RMB 1.5118/ Kg and RMB 0.754/ Kg. The total cost on adding all these components comes at RMB 10.656/Kg (4.95+2.21+0.63+0.6+1.5118+0.754). On considering the exchange values @1RMB=Rs 12.1 and @1USD= Rs 82.85 (conversion rates applicable as per the Customs Exchange Rate Notification valid on the day of filing the Bill of Entry), the unit price comes at USD 1.56/ Kg. The above method was applied for all the entries and at last, the total value of the consignment in USD was divided by total weight of the consignment, thereby arriving at average values in terms of USD/ Kg (Total Value=USD 43273.97; Total Weight=24,785.13

Kg; thus average value=43273.97/24785.13= **USD 1.75/Kg**. The details of these 14 Bills of Entry are attached herewith as **RUD- 44**. Detailed calculation for arriving at the re-determined price in USD/Kg based on 14 cost sheets which have been correlated to 14 Bills of Entry is available in RUD-44.

27.1.3 It is pertinent to mention that cost of material per Kg, Heat treatment and Packing charges remain same. However, based on type of plating i.e zinc or Ruspert there is large difference in cost of plating with Ruspert plating costing around 3400 RMB/Ton compared to only 630 RMB/Ton for zinc plating. Based on sizes and Wings in screws there is small variation in costing for jobwork/TON and EPDM per Thousand pieces.

27.1.4 The average unit price with respect to the 14 Bills of Entry is tabulated as under in Table-B for better understanding:

Table-B

S. No.	Reference as per the cost sheet recovered	Corresponding BoE No. filed before Customs	Corresponding BoE Date	Total Invoice value (USD) by working out the cost sheet	Net weight by working out the cost sheet (KG)	Re-determined Unit price in USD/KG based on cost sheet (only goods cost)#
1	JS Screw 23-008	5854590	08-05-2023	43273.97	24785.14	1.75
2	JS Screw 23-010	6024785	19-05-2023	41594.28	25040.14	1.66
3	JS Screw 23-012	6233138	02-06-2023	43410	25415.85	1.71
4	JS23-013	6418315	15-06-2023	45488.54	25177.08	1.81
5	JS23-015	6617242	28-06-2023	40790	24146	1.69
6	JS23-016	6691772	03-07-2023	38522.77	24794.37	1.55
7	JS23-017	6980807	21-07-2023	37086.94	22924.66	1.62
8	JS23-018	7088334	28-07-2023	42051.11	25504.72	1.72
9	JS23-019	7189798	04-08-2023	40449.65	25097.01	1.61
10	JS23-022	7643803	02-09-2023	39093.29	24896.24	1.57
11	JS23-023	7734770	08-09-2023	34350.55	24711.52	1.39
12	JS23-024	7825223	14-09-2023	39005.59	24861.33	1.57
13	JS23-026	8084479	30-09-2023	35361.18	22456.36	1.57
14	JS 23-025	8087937	30-09-2023	39183.15	25498.17	1.54

Values arrived upon by using the procedure as explained in para 27.1.2 above.

27.1.5 During the course of investigation the importer also submitted copies of invoices along with purportedly actual values of goods imported by him (in an excel worksheet) pertaining to Bills of entry filed by him vide letter dated 16.04.2025 (**RUD-45**). On perusal of the invoices submitted by him vide his letter dated 16.04.2025 and invoices uploaded in E-

Sanchit portal during filing Bills of entry, it appears both the sets of invoices were totally different in form and structure and therefore could not be relied upon for the purpose of finalising the valuation. Moreover, the importer has submitted the revised set of invoices purportedly containing the actual value of goods imported after a substantial time gap. These invoices submitted by the importer were not found during the course of search at the premises of the importer as well as from forensic examination of the devices resumed at the time of search thereby casting doubts on the veracity of the invoices submitted by the importer.

27.1.6 On perusal of the invoices submitted by him and the corresponding cost sheets recovered during search, it was observed that the importer submitted invoices with lower values. A Table containing the comparison between the invoices submitted by the importer in respect of the 14 Bills of Entry and the values obtained from the cost sheet which have been matched with the 14 Bills of Entry is tabulated as under in Table-C.

Table-C

S. No.	Reference as per the cost sheet recovered	Corresponding BoE No. filed before Customs	Corresponding BoE Date	Declared Invoice Value per Kg USD in BoE Filed (CIF)	Unit price as per importer's submission dated 16.04.2025 per Kg (CIF) in USD	Re-determined Unit price based on cost sheet (only goods cost) per Kg in USD
1	JS Screw 23-008	5854590	08-05-2023	0.80	1.62	1.75
2	JS Screw 23-010	6024785	19-05-2023	0.80	1.57	1.66
3	JS Screw 23-012	6233138	02-06-2023	0.80	1.56	1.71
4	JS23-013	6418315	15-06-2023	0.80	1.69	1.81
5	JS23-015	6617242	28-06-2023	0.81	1.07	1.69
6	JS23-016	6691772	03-07-2023	0.81	1.47	1.55
7	JS23-017	6980807	21-07-2023	0.81	1.49	1.62
8	JS23-018	7088334	28-07-2023	0.81	1.14	1.72
9	JS23-019	7189798	04-08-2023	0.81	1.54	1.61
10	JS23-022	7643803	02-09-2023	0.81	1.48	1.57
11	JS23-023	7734770	08-09-2023	0.80	1.36	1.39
12	JS23-024	7825223	14-09-2023	0.80	1.52	1.57
13	JS23-026	8084479	30-09-2023	0.80	1.45	1.57
14	JS 23-025	8087937	30-09-2023	0.80	1.48	1.54

Though the per Kg value in USD (CIF) submitted by the importer in his submission dated 16.04.2025 is a bit high compared to the declared per Kg price (CIF) in Bills of Entry filed by him but it is still lower than the per Kg value (only cost of screws) in USD arrived on the basis of cost sheets recovered during search at his premise. Therefore, it appears that the invoices submitted by the importer are not actual invoices and could not be relied upon for re-

determining the actual values and hence the same needs to be rejected for the purpose of calculation of differential duty liability.

27.1.7 In the instant case, cost sheets have been recovered which correspond to 14 Bills of Entry filed by the importer where the price declared by the importer at the time of import, and the value of goods as shown in the cost sheet is different. Further, the importer has himself accepted undervaluing the goods at the time of import in his statement dated 20/21.12.2023. The importer has also submitted revised set of invoices purportedly containing the actual value of the goods. In view of the above discussions and legal provisions, it appears that the values declared by the importer are not the true values of the goods and are liable to be rejected in terms of Rule 12 of the Customs Valuation Rules, 2007, as the importer had indulged in mis-declaration of goods in terms of value [explanation 1(iii) (f) of Rule 12]. Rule 12(1) provides that in such cases, it shall be deemed that the transaction value cannot be determined under the provisions of sub- Rule 1 of Rule 3 of the Customs Valuation Rules, 2007. Further, it appears that in terms of explanation 1 (i) of Rule 12 read with Rule 3(4) of the said rules, the value has to be re-determined by proceeding sequentially through Rule 4 to 9.

27.2 Re-determination of value of screws in respect of 14 Bills of Entry wherein actual Cost sheets are available

27.2.1 It appears that value cannot be determined in terms of Rule 4, as it provides for re-determination of assessable value as per transaction value of identical goods sold for export to India and imported at or about the same time, imported at the same commercial value and in substantially the same quantity as the goods being valued. 'Identical goods' have been defined as imported goods, (i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods; (ii) produced in the country in which the goods being valued were produced; and (iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person.

27.2.2 Although the impugned goods, i.e. screws classifiable under CTH 7318, are being imported by several other importers at higher values, but the impugned goods are imported from several suppliers/ trading firms, and the price of the said goods varies as per the material/quality/coating of those screws. Therefore, in view of the diverse nature of the same product, i.e. screws, it appears that Rule 4 of the Customs Valuation Rules, 2007 cannot be invoked for re-determining the value of the said goods.

27.2.3 It further appears that for the impugned goods, i.e. screws classifiable under CTH 7318, Rule 5 - which provides for re-determining assessable value as per transaction value of similar goods, cannot be invoked for similar reasons as cited in Para 27.2.3 above and therefore, Rule 5 cannot be invoked in the instant case.

27.2.4 It also appears that the deductive value as provided for under Rule 7 cannot be arrived upon in the absence of exact sales values and the data required for quantification of the

deductions allowed under the said Rule 7. Further, it appears that computed value, as provided under Rule 8, cannot be calculated in the absence of quantifiable data (which is obtained from the manufacturer) relating to cost of production, manufacture or processing of import goods. As such, it appears that there is no option but to invoke the provisions of Rule 9, i.e. Residual method for determining the value of the impugned import goods.

27.2.5 As per Rule 9, valuation of goods shall be determined using reasonable means consistent with the principles and general provisions of these rules. Certain cost sheets as described in Para 27.1 above have been recovered from the premise of the importer. These cost sheets contain the cost related to manufacturing the screws viz. materials, job work, heat treatment, plating, EPDM and packing. The importer in his statement dated 20/21.12.2023 (**RUD-10**) has stated that the cost sheet is his record keeping of the actual cost incurred to him in RMB for a particular consignment. The values of the goods provided in the cost sheet can be used to determine the valuation of the imported goods subject to certain adjustments as these cost sheets form part of internal seized recovered documents which reflect the actual transaction value.

27.2.6 The importer in his Customs documents has been declaring these imported screws with terms of payment as CIF and the freight and insurance cost has not been separately mentioned. As per the cost sheet, cost of transportation and insurance is not included. As the cost of transportation and insurance is not available for re-determining the value of these imported screws, in terms of Rule 10 (2) (a), 10 (2) (b), first and third proviso of Rule 10(2) of Customs valuation Rules, 2007, cost of transportation is being taken as 20% of the total cost as mentioned in cost sheet & insurance is being taken as 1.125% of the total cost as mentioned in cost sheet for re-determining the value of these imported screws.

27.2.7 Therefore, the Assessable values of the imported goods imported vide the 14 Bills of Entry have been re-determined in terms of paras 27.2.5 and 27.2.6 above and the same is tabulated as under:

Table-D

S. No.	BE No.	BE Date	Unit price declared(CIF)	Re-determined Unit price(EX works)	Freight @20%	Insurance @1.125%	Re-determined Unit price(CIF)
1	5854590	08-05-2023	0.80	1.75	0.35	0.019688	2.12
2	6024785	19-05-2023	0.80	1.66	0.332	0.018675	2.01
3	6233138	02-06-2023	0.80	1.71	0.342	0.019238	2.07
4	6418315	15-06-2023	0.80	1.81	0.362	0.020363	2.19

5	661724 2	28-06-2023	0.81	1.69	0.338	0.019013	2.05
6	669177 2	03-07-2023	0.81	1.55	0.31	0.017438	1.88
7	698080 7	21-07-2023	0.81	1.62	0.324	0.018225	1.96
8	708833 4	28-07-2023	0.81	1.72	0.344	0.01935	2.08
9	718979 8	04-08-2023	0.81	1.61	0.322	0.018113	1.95
10	764380 3	02-09-2023	0.81	1.57	0.314	0.017663	1.90
11	773477 0	08-09-2023	0.80	1.39	0.278	0.015638	1.68
12	782522 3	14-09-2023	0.80	1.57	0.314	0.017663	1.90
13	808447 9	30-09-2023	0.80	1.57	0.314	0.017663	1.90
14	808793 7	30-09-2023	0.80	1.54	0.308	0.017325	1.87

27.3 Re-determination of value of screws in respect of Bills of Entry wherein actual Cost sheets are not available

27.3.1 During the course of investigation the importer has submitted invoices in respect of his past consignments. However, as discussed in para 27.1.5 above, invoices submitted by the importer could not be relied upon to re-determine the value of screws. It appears that the values declared by the importer are not the true values of the goods and are liable to be rejected in terms of Rule 12 of the Customs Valuation Rules, 2007, as the importer had indulged in mis-declaration of goods in terms of value [explanation 1(iii) (f) of Rule 12]. Rule 12(1) provides that in such cases, it shall be deemed that the transaction value cannot be determined under the provisions of sub- Rule 1 of Rule 3 of the Customs Valuation Rules, 2007. Further, it appears that in terms of explanation 1 (i) of Rule 12 read with Rule 3(4) of the said rules, the value has to be re-determined by proceeding sequentially through Rule 4 to 9.

27.3.2 Further, it appears that value cannot be determined in terms of Rule 4, as it provides for re-determination of assessable value as per transaction value of identical goods sold for export to India and imported at or about the same time, imported at the same commercial value and in substantially the same quantity as the goods being valued. "Identical goods" have been defined as imported goods, (i) which are same in all respects, including physical characteristics, quality and reputation as the goods being valued except for minor differences in appearance that do not affect the value of the goods; (ii) produced in the country in which the goods being valued were produced; and (iii) produced by the same person who produced the goods, or where no such goods are available, goods produced by a different person.

27.3.3 Although the impugned goods, i.e. screws classifiable under CTH 7318, are being imported by several other importers at higher values, but the impugned goods are imported

from several suppliers/ trading firms, and the price of the said goods varies as per the material/quality/coating of those screws . Therefore, in view of the diverse nature of the same product, i.e. screws, it appears that Rule 4 of the Customs Valuation Rules, 2007 cannot be invoked for re-determining the value of the said goods.

27.3.4 It further appears that for the impugned goods, i.e. screws classifiable under CTH 7318, Rule 5 - which provides for re-determining assessable value as per transaction value of similar goods, cannot be invoked for similar reasons as cited in Para 27.3.4 above and therefore, Rule 5 cannot be invoked in the instant case.

27.3.5 It also appears that the deductive value as provided for under Rule 7 cannot be arrived upon in the absence of exact sales values and the data required for quantification of the deductions allowed under the said Rule 7.

27.3.6 Further, it appears that computed value, as provided under Rule 8, cannot be calculated in the absence of quantifiable data (which is obtained from the manufacturer) relating to cost of production, manufacture or processing of import goods plus a typical profit and general expenses from the country of origin, and other expenses mentioned in Rule 10(2). As such, it appears that there is no option but to invoke the provisions of Rule 9, i.e. Residual method for determining the value of the impugned import goods.

27.3.7 Rule 9 provides for determination of value using reasonable means consistent with the principles and general provisions of these rules. The underlying principle behind the Valuation Rules for determination of transaction value is that it should reflect the actual price paid or payable for the import goods. The wording employed in Section 14 of the Customs Act, 1962 also appears to lend credence to this. The importer has been declaring majority of the imported screws as “Self-drilling screws”. The importer in his statement dated 20/21.12.2023 (RUD – 10) has accepted that he had been mis-declaring the various types of screws being imported as self-drilling screws. Furthermore, the invoices provided by the importer purportedly declaring the correct description and value of the imported screws were compared with the values declared in the cost-sheet containing the actual cost break up as accepted by the importer in his statement dated 20/21.12.2023 (**RUD –10**). On comparison of the same, it has been found that even in the revised invoices submitted by the importer, the value is on the lower side casting aspersions over the revised documents submitted by the importer. Thus, reliance cannot be placed on the break-up of actual items imported and the cost of such items provided by the importer through his submission dated 16.04.2025 for reasons as stated in Paras 27.1.5 and 27.1.6 above.

27.3.8 Re-determination of the value of screws in respect of Bills of Entry wherein actual cost sheets are available and where the cost sheets have been correlated to 14 Bills of Entry has already been done in Paras 27.2.1 to 27.2.7 above. Re-determination of value of screws in relation to 206 Bills of Entry, other than the 14 Bills of Entry where cost sheets have been recovered, is to be carried out. The importer by his own acceptance has been mis-declaring the description of screws imported by him and has not been declaring the coating on the

imported screws in these 206 Bills of Entry. The importer has declared item description in all the Bills of Entry filed by him majorly as 'self-drilling screws' of various sizes. From the analysis and working carried out in paras 27.1.2, 27.1.3 and 27.1.4 above, it appears that the coating contributes significantly in determining the cost of self-drilling screws. It is observed that in the goods seized vide Seizure Memos dated 20.12.2023 and 05.01.2024 and subsequently provisionally released vide Order dated 30.05.2024, maximum quantity of goods were Zinc coated. Moreover, in terms of costing, zinc coated screws are of lesser value compared to other types of coating on screws, which have been imported by the importer, as seen from the calculations of the cost sheet. Therefore, in absence of the actual item description and coating, the remaining screws imported by above-referred 206 Bills of Entry may be considered as 'zinc-coated' and the minimum itemwise value of zinc-coated screws may be derived as explained in the methodology adopted in paras 27.1.2, 27.1.4, 27.2.6, 27.2.7 above. This minimum itemwise value of Zinc coated screw has been derived from the cost sheet related to 14 Bills of Entries where exact one to one correlation can be done (details contained in RUD-44). The value so obtained for the Zinc coated screw has been taken with respect to all imported screws, other than those 14 Bills of Entry for which valuation has already been derived as mentioned in para 27.2.7 above. In the present case lowest per Kg value is of Screw (zinc coated) is @ USD 1.22 per Kg. The importer in his Customs documents has been declaring these imported screws with terms of payment as CIF and the freight and insurance cost has not been separately mentioned. As per the cost sheet, cost of transportation and insurance is not included. As the cost of transportation and insurance is not available, for re-determining the value of these imported screws, in terms of Rule 10 (2) (a), 10 (2) (b), first and third proviso of Rule 10(2) of Customs Valuation Rules, 2007 cost of transportation is being taken as 20% of per Kg cost as mentioned in cost sheet & insurance is being taken as 1.125% of the cost as mentioned in cost sheet for re-determining the value of these imported screws. The final value will be arrived upon in a similar manner as mentioned in Table-D above by adding freight @20% and insurance @1.125%, which comes at **USD 1.48 per Kg**.

27.4 Therefore, the Assessable Value of the total imported goods, i.e. screws classifiable under CTH 7318, has been re-determined and the same has been placed as **Annexure-A** to this Show Cause Notice, which has been re-determined based on reasonable means consistent with the principles and general provisions of these rules, on the basis of document recovered during the search, in terms of Rule 9 of the Customs Valuation Rules, 2007, read with Section 14 of the Customs Act, 1962. Also, for Screws seized vide Seizure Memos dated 20.12.2023 and 05.01.2024 and subsequently provisionally released vide Order dated 30.05.2024, the Assessable Value has been re-determined and placed as **Annexure-B** to this Show Cause Notice.

28. The calculation of re-determined Assessable value and total differential duty liability for the goods imported in the name of M/s Durabuild Roofing Solution has been summarized as under:-

Table-E (M/s Durabuild Roofing Solution)

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determine d Duty Liability (Rs.)	Differential Duty (Rs.)
1	9981783	16-12-2020	15,28,891	4,73,650	27,93,529	8,65,435	3,91,785
2	2000705	17-12-2020	15,28,900	4,73,653	27,59,478	8,54,886	3,81,233
3	2075698	23-12-2020	14,67,916	4,54,760	27,15,644	8,41,307	3,86,546
4	2186657	31-12-2020	15,38,679	4,76,683	27,77,128	8,60,354	3,83,672
5	2300594	11-01-2021	30,05,898	9,31,227	54,38,544	16,84,861	7,53,634
6	2350426	14-01-2021	14,63,424	4,53,369	27,07,334	8,38,732	3,85,363
7	2432523	20-01-2021	15,20,398	4,71,019	27,44,133	8,50,132	3,79,113
8	2432528	20-01-2021	15,04,682	4,66,151	27,15,767	8,41,345	3,75,194
9	2513963	27-01-2021	29,23,574	9,05,723	54,08,612	16,75,588	7,69,865
10	2670425	08-02-2021	14,29,536	5,35,647	26,44,641	9,90,947	4,55,300
11	2712236	10-02-2021	28,46,377	10,66,538	52,65,798	19,73,095	9,06,557
12	2724084	11-02-2021	15,02,431	5,62,961	27,11,704	10,16,076	4,53,115
13	2738850	12-02-2021	15,20,101	5,69,582	27,43,598	10,28,026	4,58,444
14	2820010	18-02-2021	14,82,553	5,55,513	27,42,724	10,27,699	4,72,186

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
15	2923996	26-02-2021	14,91,088	5,58,711	26,91,232	10,08,405	4,49,694
16	3057874	08-03-2021	29,55,586	11,07,458	54,67,834	20,48,797	9,41,339
17	3438184	05-04-2021	15,51,997	5,81,533	28,01,165	10,49,596	4,68,063
18	3459957	06-04-2021	14,95,339	5,60,303	27,66,376	10,36,561	4,76,258
19	3778003	30-04-2021	15,37,347	5,76,044	27,74,723	10,39,689	4,63,645
20	3802757	03-05-2021	15,04,724	5,63,820	27,83,739	10,43,067	4,79,247
21	4045114	22-05-2021	29,64,889	11,10,944	54,85,045	20,55,246	9,44,302
22	4102506	27-05-2021	15,17,835	5,68,733	27,39,507	10,26,493	4,57,760
23	4194705	04-06-2021	15,11,730	5,66,445	27,28,489	10,22,365	4,55,919
24	4346526	17-06-2021	14,74,149	5,52,364	27,27,175	10,21,872	4,69,509
25	4520279	01-07-2021	14,77,964	5,53,793	26,67,545	9,99,529	4,45,736
26	4770415	22-07-2021	15,00,875	5,62,378	27,08,896	10,15,023	4,52,645
27	5041176	13-08-2021	14,98,696	5,61,561	27,72,587	10,38,888	4,77,327
28	5213299	27-08-2021	14,46,246	5,41,909	26,75,556	10,02,531	4,60,622
29	5313758	04-09-2021	14,61,844	5,47,753	27,04,411	10,13,343	4,65,590

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
30	5417093	13-09-2021	29,77,436	11,15,645	53,73,908	20,13,603	8,97,958
31	5465003	16-09-2021	14,85,389	5,56,575	27,47,970	10,29,664	4,73,089
32	5725571	06-10-2021	27,05,184	10,13,633	50,04,590	18,75,220	8,61,588
33	5725637	06-10-2021	13,39,021	5,01,731	24,77,190	9,28,203	4,26,472
34	5823777	13-10-2021	30,33,432	11,36,627	54,74,975	20,51,473	9,14,846
35	6111637	03-11-2021	30,62,115	11,47,375	55,26,745	20,70,871	9,23,497
36	6204996	11-11-2021	14,92,264	5,59,151	27,60,688	10,34,430	4,75,279
37	6206296	11-11-2021	15,03,929	5,63,522	27,82,268	10,42,516	4,78,994
38	6285582	17-11-2021	14,53,280	5,44,544	26,88,568	10,07,406	4,62,862
39	6480731	01-12-2021	15,26,495	5,71,978	27,55,137	10,32,350	4,60,372
40	6601064	09-12-2021	31,12,709	11,66,332	56,18,060	21,05,087	9,38,755
41	6613954	10-12-2021	15,35,730	5,75,438	28,41,101	10,64,560	4,89,122
42	6615833	10-12-2021	15,21,036	5,69,932	28,13,917	10,54,375	4,84,442
43	6906913	31-12-2021	30,92,738	11,58,849	55,82,015	20,91,581	9,32,732
44	6918291	01-01-2022	29,56,079	11,07,643	54,68,747	20,49,140	9,41,497
45	701712	10-01-	14,34,5	5,37,	26,53,	9,94,	4,56,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	2	2022	30	519	881	409	891
46	7017123	10-01-2022	14,69,878	5,50,763	27,19,274	10,18,912	4,68,149
47	7109687	17-01-2022	30,89,731	11,57,722	55,76,587	20,89,547	9,31,825
48	7153594	20-01-2022	30,26,013	11,33,847	55,98,124	20,97,617	9,63,770
49	7174430	21-01-2022	15,14,132	5,67,346	28,01,145	10,49,589	4,82,244
50	7174996	21-01-2022	14,75,338	5,52,809	27,29,375	10,22,697	4,69,888
51	7334757	03-02-2022	29,62,483	11,10,042	54,80,593	20,53,578	9,43,536
52	7335070	03-02-2022	31,34,165	11,74,372	56,56,786	21,19,598	9,45,226
53	7480420	14-02-2022	15,54,428	5,82,444	28,05,553	10,51,241	4,68,796
54	7582887	21-02-2022	30,31,840	11,36,030	56,08,903	21,01,656	9,65,626
55	7582924	21-02-2022	15,45,944	5,79,265	28,59,997	10,71,641	4,92,376
56	8100627	01-04-2022	30,94,148	11,59,377	57,24,175	21,44,848	9,85,471
57	8158048	06-04-2022	31,54,161	11,81,864	56,92,876	21,33,121	9,51,257
58	8254856	13-04-2022	29,92,683	11,21,358	54,01,427	20,23,915	9,02,557
59	8327557	19-04-2022	15,22,729	5,70,567	28,17,049	10,55,548	4,84,982
60	838966	23-04-	31,28,2	11,72,	57,87,	21,68	9,96,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	8	2022	78	166	315	,507	341
61	8509761	02-05-2022	31,79,282	11,91,277	57,38,216	21,50,110	9,58,833
62	8563302	06-05-2022	31,62,070	11,84,828	58,49,830	21,91,932	10,07,104
63	8629320	11-05-2022	15,39,028	5,76,674	28,47,201	10,66,846	4,90,173
64	8646828	12-05-2022	15,95,826	5,97,956	28,80,271	10,79,238	4,81,282
65	8692433	16-05-2022	32,21,852	12,07,228	58,15,050	21,78,899	9,71,671
66	8756734	20-05-2022	16,18,846	6,06,581	29,94,864	11,22,176	5,15,594
67	8836977	26-05-2022	16,39,981	6,14,501	29,59,966	11,09,099	4,94,598
68	8950738	03-06-2022	16,05,168	6,01,456	29,69,561	11,12,694	5,11,238
69	8954385	03-06-2022	32,30,306	12,10,396	59,76,067	22,39,232	10,28,837
70	8964317	04-06-2022	16,24,184	6,08,582	29,31,454	10,98,416	4,89,834
71	9134378	16-06-2022	31,05,711	11,63,710	57,45,566	21,52,864	9,89,154
72	9256886	24-06-2022	15,61,315	5,85,025	28,88,433	10,82,296	4,97,271
73	9291316	27-06-2022	15,82,545	5,92,980	28,56,300	10,70,256	4,77,276
74	9357362	01-07-2022	16,25,855	6,09,208	29,34,470	10,99,546	4,90,338
75	946116	08-07-	16,49,7	6,18,	30,51,	11,43	5,25,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	5	2022	11	147	966	,572	425
76	9501262	11-07-2022	15,66,208	5,86,858	28,26,814	10,59,207	4,72,349
77	9647420	21-07-2022	15,67,846	5,87,472	28,29,770	10,60,315	4,72,843
78	9947519	10-08-2022	16,67,894	6,24,960	30,10,344	11,27,976	5,03,016
79	9977040	12-08-2022	16,51,994	6,19,002	30,56,190	11,45,154	5,26,152
80	2024479	16-08-2022	16,11,038	6,03,656	29,07,727	10,89,525	4,85,869
81	2102000	22-08-2022	16,38,658	6,14,005	30,31,517	11,35,910	5,21,904
82	2166306	26-08-2022	16,23,714	6,08,406	29,30,606	10,98,098	4,89,692
83	2345679	08-09-2022	16,36,427	6,13,169	29,53,551	11,06,696	4,93,526
84	2345981	08-09-2022	16,41,902	6,15,221	29,63,434	11,10,399	4,95,178
85	2357822	09-09-2022	16,64,671	6,23,752	30,79,642	11,53,942	5,30,190
86	2465579	16-09-2022	15,70,735	5,88,554	28,34,984	10,62,269	4,73,714
87	2553947	22-09-2022	32,22,046	12,07,301	59,60,785	22,33,506	10,26,206
88	2558507	22-09-2022	16,17,675	6,06,143	29,19,707	10,94,014	4,87,871
89	2620966	27-09-2022	32,54,592	12,19,496	60,20,995	22,56,067	10,36,571
90	267342	30-09-	16,64,0	6,23,	30,03,	11,25	5,01,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	3	2022	23	509	358	,358	849
91	2753881	06-10-2022	16,62,638	6,22,991	30,00,859	11,24,422	5,01,431
92	2766271	07-10-2022	16,54,054	6,19,774	29,85,366	11,18,617	4,98,843
93	2772233	07-10-2022	33,20,097	12,44,040	61,42,179	23,01,474	10,57,434
94	2820854	11-10-2022	18,13,034	6,79,344	31,56,813	11,82,858	5,03,514
95	2876439	14-10-2022	32,22,476	12,07,462	59,61,580	22,33,804	10,26,342
96	2948727	19-10-2022	16,94,958	6,35,101	30,59,192	11,46,279	5,11,179
97	2968220	20-10-2022	33,61,058	12,59,388	62,17,957	23,29,869	10,70,480
98	2969371	20-10-2022	16,73,603	6,27,099	30,96,166	11,60,133	5,33,034
99	3023170	25-10-2022	16,86,054	6,31,765	31,19,201	11,68,765	5,37,000
100	3144863	03-11-2022	33,50,892	12,55,579	63,58,103	23,82,381	11,26,802
101	3145322	03-11-2022	16,57,450	6,21,046	31,44,904	11,78,396	5,57,349
102	3193477	07-11-2022	17,03,352	6,38,246	31,51,202	11,80,755	5,42,509
103	3477292	26-11-2022	16,57,088	6,20,911	30,65,613	11,48,685	5,27,774
104	3477677	26-11-2022	16,73,806	6,27,175	30,96,542	11,60,274	5,33,099
105	361422	06-12-	16,42,6	6,15,	30,38,	11,38,	5,23,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	0	2022	24	491	854	,659	168
106	3636304	07-12-2022	16,30,750	6,11,042	30,16,888	11,30,428	5,19,386
107	3769063	16-12-2022	16,77,016	6,28,378	31,02,479	11,62,499	5,34,121
108	3799819	19-12-2022	16,73,005	6,26,875	30,95,060	11,59,719	5,32,844
109	3911838	26-12-2022	16,67,805	6,24,927	31,64,553	11,85,758	5,60,832
110	3998838	02-01-2023	16,08,045	6,02,535	30,51,162	11,43,271	5,40,736
111	4001056	02-01-2023	31,86,178	11,93,861	60,45,568	22,65,274	10,71,413
112	4033751	04-01-2023	16,43,888	6,15,965	31,19,172	11,68,754	5,52,789
113	4055040	06-01-2023	16,48,890	6,17,839	30,50,447	11,43,002	5,25,163
114	4074079	07-01-2023	16,60,419	6,22,159	31,50,538	11,80,507	5,58,348
115	4147714	12-01-2023	16,70,538	6,25,951	31,69,739	11,87,701	5,61,751
116	4171135	13-01-2023	33,66,414	12,61,395	62,27,866	23,33,581	10,72,186
117	4203067	16-01-2023	16,78,821	6,29,054	31,05,819	11,63,750	5,34,696
118	4271694	20-01-2023	32,37,175	12,12,970	61,42,332	23,01,532	10,88,562
119	4348142	25-01-2023	16,39,964	6,14,495	31,11,727	11,65,964	5,51,470
120	445063	02-02-	32,87,5	12,31,	60,81,	22,78	10,47,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	0	2023	23	835	917	,894	060
121	4616686	13-02-2023	16,23,500	6,08,326	30,80,488	11,54,259	5,45,933
122	4684192	17-02-2023	16,57,078	6,20,907	31,44,199	11,78,132	5,57,224
123	4845123	01-03-2023	17,15,494	6,42,796	31,73,664	11,89,172	5,46,376
124	4982824	10-03-2023	16,77,882	6,28,703	31,04,082	11,63,100	5,34,397
125	5098161	17-03-2023	16,81,115	6,29,914	31,89,807	11,95,221	5,65,307
126	5197117	24-03-2023	16,72,040	6,26,513	31,72,588	11,88,769	5,62,256
127	5237060	27-03-2023	15,75,234	5,90,240	29,14,183	10,91,944	5,01,704
128	5293324	30-03-2023	16,85,919	6,31,714	31,18,950	11,68,671	5,36,957
129	5397256	06-04-2023	16,66,947	6,24,605	31,62,926	11,85,148	5,60,543
130	5398684	06-04-2023	16,77,482	6,28,553	31,03,342	11,62,822	5,34,270
131	5480158	12-04-2023	16,53,686	6,19,636	30,59,319	11,46,327	5,26,691
132	5561196	18-04-2023	16,86,163	6,31,805	31,19,402	11,68,840	5,37,035
133	5609990	21-04-2023	16,43,177	6,15,699	30,39,878	11,39,042	5,23,344
134	5678852	26-04-2023	16,67,856	6,24,946	30,85,534	11,56,149	5,31,204
135	570062	27-04-	32,88,0	12,32,	62,38,	23,37	11,05,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	2	2023	55	034	874	,706	672
136	5780115	03-05-2023	16,82,956	6,30,604	31,13,469	11,66,617	5,36,013
137	5854590	08-05-2023	16,76,317	6,28,116	44,42,241	16,64,508	10,36,392
138	6008792	18-05-2023	16,81,736	6,30,146	31,11,212	11,65,771	5,35,624
139	6024785	19-05-2023	16,81,660	6,30,118	42,25,172	15,83,172	9,53,054
140	6039803	20-05-2023	16,64,634	6,23,738	31,58,536	11,83,503	5,59,765
141	6059293	22-05-2023	16,90,657	6,33,489	31,27,715	11,71,955	5,38,466
142	6131985	26-05-2023	16,09,601	6,03,117	30,54,115	11,44,377	5,41,259
143	6233138	02-06-2023	16,79,876	6,29,450	43,46,680	16,28,701	9,99,251
144	6245427	03-06-2023	16,84,680	6,31,250	31,16,658	11,67,812	5,36,562
145	6267614	05-06-2023	16,91,752	6,33,900	31,29,742	11,72,714	5,38,815
146	6368196	12-06-2023	16,61,688	6,22,635	31,52,947	11,81,409	5,58,775
147	6368885	12-06-2023	16,60,647	6,22,245	31,50,972	11,80,669	5,58,425
148	6418315	15-06-2023	16,85,014	6,31,375	46,12,725	17,28,388	10,97,013
149	6448005	17-06-2023	16,53,937	6,19,730	31,38,240	11,75,899	5,56,168
150	645269	17-06-	16,94,0	6,34,	31,34,	11,74	5,39,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	0	2023	87	775	061	,333	558
151	6453821	17-06-2023	16,47,845	6,17,448	30,48,513	11,42,278	5,24,830
152	6473062	19-06-2023	16,81,995	6,30,244	31,11,691	11,65,951	5,35,707
153	6614080	28-06-2023	16,95,217	6,35,198	30,97,433	11,60,608	5,25,410
154	6617242	28-06-2023	16,70,797	6,26,048	42,28,561	15,84,442	9,58,394
155	6646440	30-06-2023	16,62,942	6,23,104	31,55,325	11,82,300	5,59,196
156	6691772	03-07-2023	16,68,981	6,25,367	38,73,685	14,51,470	8,26,102
157	6811434	11-07-2023	16,72,191	6,26,570	30,55,362	11,44,844	5,18,274
158	6847553	13-07-2023	16,70,823	6,26,058	31,30,150	11,72,867	5,46,810
159	6863291	14-07-2023	17,27,621	6,47,340	31,56,640	11,82,793	5,35,454
160	6881468	15-07-2023	16,84,306	6,31,109	31,55,408	11,82,332	5,51,222
161	6944163	19-07-2023	17,17,776	6,43,650	31,38,652	11,76,053	5,32,402
162	6980807	21-07-2023	17,18,573	6,43,949	41,58,522	15,58,199	9,14,249
163	7026195	24-07-2023	16,27,647	6,09,879	30,49,262	11,42,559	5,32,679
164	7068169	27-07-2023	16,75,484	6,27,804	31,38,881	11,76,139	5,48,335
165	707109	27-07-	16,80,7	6,29,	30,70,	11,50,	5,20,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assessable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	6	2023	45	775	991	,701	925
166	708647 7	28-07- 2023	16,76,2 05	6,28, 074	31,40, 232	11,76 ,645	5,48, 571
167	708833 4	28-07- 2023	16,86,1 21	6,31, 789	43,29, 791	16,22 ,373	9,90, 583
168	718979 8	04-08- 2023	17,12,8 76	6,41, 815	41,23, 591	15,45 ,109	9,03, 295
169	730544 8	11-08- 2023	16,74,7 44	6,27, 527	31,37, 495	11,75 ,619	5,48, 093
170	730669 1	11-08- 2023	16,70,5 83	6,25, 967	31,29, 700	11,72 ,698	5,46, 731
171	730801 6	11-08- 2023	16,83,4 36	6,30, 784	31,14, 357	11,66 ,950	5,36, 166
172	751994 4	25-08- 2023	17,11,7 61	6,41, 397	31,66, 759	11,86 ,584	5,45, 187
173	752050 8	25-08- 2023	16,41,8 89	6,15, 216	30,37, 495	11,38 ,149	5,22, 934
174	753533 1	26-08- 2023	17,05,9 22	6,39, 209	31,55, 956	11,82 ,536	5,43, 328
175	753573 4	26-08- 2023	17,16,2 58	6,43, 082	31,75, 078	11,89 ,702	5,46, 620
176	753684 0	26-08- 2023	16,96,1 31	6,35, 540	31,77, 561	11,90 ,632	5,55, 092
177	764380 3	02-09- 2023	21,01,4 43	7,87, 411	40,33, 073	15,11 ,192	7,23, 782
178	773235 5	08-09- 2023	17,28,2 07	6,47, 559	31,57, 712	11,83 ,195	5,35, 635
179	773380 1	08-09- 2023	16,97,8 05	6,36, 168	31,40, 939	11,76 ,910	5,40, 742
180	773477	08-09-	16,86,3	6,31,	35,41,	13,26	6,95,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	0	2023	88	889	414	,968	078
181	7825223	14-09-2023	16,97,133	6,35,916	40,30,691	15,10,300	8,74,384
182	7861502	16-09-2023	15,83,633	5,93,387	29,29,721	10,97,766	5,04,379
183	7862863	16-09-2023	17,07,127	6,39,661	31,19,196	11,68,763	5,29,102
184	7863031	16-09-2023	17,07,409	6,39,766	31,58,706	11,83,567	5,43,801
185	7932638	21-09-2023	17,25,555	6,46,566	31,52,866	11,81,379	5,34,814
186	7934048	21-09-2023	17,19,707	6,44,374	31,42,181	11,77,375	5,33,001
187	7935051	21-09-2023	16,76,868	6,28,322	30,63,906	11,48,046	5,19,723
188	8084479	30-09-2023	17,08,232	6,40,075	40,57,051	15,20,177	8,80,103
189	8087937	30-09-2023	17,11,594	6,41,334	40,00,851	14,99,119	8,57,785
190	8156990	05-10-2023	17,03,189	6,38,185	31,50,900	11,80,642	5,42,457
191	8233551	10-10-2023	17,18,410	6,43,888	31,79,059	11,91,193	5,47,305
192	8233710	10-10-2023	16,75,410	6,27,776	30,61,242	11,47,048	5,19,272
193	8242586	11-10-2023	17,15,966	6,42,972	31,35,345	11,74,814	5,31,841
194	8242823	11-10-2023	17,48,683	6,55,232	31,95,125	11,97,213	5,41,982
195	824501	11-10-	17,14,9	6,42,	31,72,	11,88	5,46,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	6	2023	77	602	707	,814	212
196	840898 7	21-10- 2023	16,69,9 26	6,25, 721	30,51, 223	11,43 ,293	5,17, 572
197	841008 7	21-10- 2023	17,34,2 40	6,49, 820	31,68, 736	11,87 ,325	5,37, 505
198	841093 4	21-10- 2023	16,62,0 83	6,22, 782	30,36, 892	11,37 ,923	5,15, 141
199	841098 2	21-10- 2023	17,32,4 67	6,49, 156	31,65, 496	11,86 ,111	5,36, 956
200	849103 6	27-10- 2023	17,13,5 75	6,42, 077	31,30, 977	11,73 ,177	5,31, 100
201	853496 5	30-10- 2023	17,09,5 97	6,40, 586	31,62, 754	11,85 ,084	5,44, 498
202	858262 4	02-11- 2023	17,30,6 26	6,48, 466	31,62, 131	11,84 ,851	5,36, 385
203	858317 7	02-11- 2023	17,01,5 14	6,37, 557	31,47, 800	11,79 ,481	5,41, 924
204	871605 2	10-11- 2023	16,15,4 78	6,05, 320	29,88, 634	11,19 ,841	5,14, 522
205	874475 1	13-11- 2023	17,45,2 75	6,53, 955	31,88, 898	11,94 ,880	5,40, 925
206	874508 2	13-11- 2023	16,92,4 25	6,34, 152	31,30, 986	11,73 ,180	5,39, 029
207	882360 0	18-11- 2023	8,98,7 26	3,36, 753	16,62, 644	6,22, 992	2,86, 240
208	882361 8	18-11- 2023	17,42,0 14	6,52, 733	32,22, 725	12,07 ,555	5,54, 823
209	884187 4	20-11- 2023	34,13,1 14	12,78, 894	63,14, 262	23,65 ,954	10,87, 060
210	887883	22-11-	33,75,7	12,64,	62,45,	23,40	10,75,

S.No	BE No	BE DATE	Declared Assesable Value.	Duty Paid (Rs.)	Re-determined Assesable Value (Rs.)	Re-determined Duty Liability (Rs.)	Differential Duty (Rs.)
	6	2023	74	903	182	,070	167
211	8927593	25-11-2023	17,57,794	6,58,646	32,11,772	12,03,451	5,44,806
212	8927815	25-11-2023	17,67,331	6,62,219	32,29,198	12,09,981	5,47,761
213	9000461	30-11-2023	34,19,775	12,81,390	63,26,584	23,70,571	10,89,181
214	9106616	07-12-2023	34,18,564	12,80,936	63,24,344	23,69,732	10,88,796
215	9124397	08-12-2023	33,69,766	12,62,651	61,57,103	23,07,067	10,44,415
216	9128906	08-12-2023	17,40,222	6,52,061	32,19,410	12,06,313	5,54,252
217	9200304	13-12-2023	34,60,582	12,96,680	63,23,040	23,69,243	10,72,563
218	9241253	15-12-2023	16,37,085	6,13,416	29,91,217	11,20,809	5,07,393
219	9287107	18-12-2023	33,88,523	12,69,680	62,68,767	23,48,907	10,79,228
220	9388109	23-12-2023	34,22,680	12,82,478	62,53,786	23,43,294	10,60,815
Grand Total			42,78,68,341	15,92,52,564	80,19,76,348	29,85,49,637	13,92,97,073

29. Further, the following voluntary payments have been made during the course of investigations towards discharge of differential duty liability arising on account of undervaluation committed by Sh. Manish Mohanlal Jain:

Sl.No.	Name of Importer	Amount (in Rs.)	Challan No. and Date
1	Durabuild Roofing Solution	1,10,00,000/-	'HC-318' dated 28.12.2023

2		30,00,000/-	'HC-171' dated 12.01.2024
3		41,67,622/-	'HCM-337' dated 19.06.2024

30. With effect from 08.04.2011, Self-Assessment has become the norm of assessment of Customs duty in respect of imported/export goods, whichever applicable. This is a measure aimed at facilitating trust based compliance management in respect of goods which are imported into or exported from India. With introduction of the concept of self-assessment, Government expected to usher a new era of trust based Customs-Trade partnership. The focus of self-assessment is reliance on declarations made by importers/ exporters for facilitating the clearance of imported/ export consignment. The basic postulates of Self-Assessment are covered under Board's Circular No.17/2011- Custom dated 08.04.2011. As per the Self-Assessment Scheme, the responsibility for assessment has shifted to the importer/exporter, therefore, importers/exporters are required to declare the correct description, value, classification, notification number, if any, and themselves assess the Customs duty leviable, if any, on the imported / export goods. Section 17 of the Customs Act, 1962 provides for self-assessment of duty on imported and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form (Section 46 or 50). Self-Assessment is covered under Section 17, and also supported by Sections 18, 46 and 50 of the Customs Act, 1962. Therefore, to avail of the benefit of the facility, importer/ exporter needs to put in place robust systems and processes to ensure that accurate information is submitted to the Customs as the onus would lie solely on the importer/ exporter.

30.1 As per the Customs Act, 1962, the importer of any goods is required to file a Bill of Entry under Section 46 of the Customs Act, 1962, in the proforma prescribed under Bill of Entry (Form) Regulations, 1976 or Bill of Entry (Electronic Declaration) Regulations, 1995, before the proper officer. In terms of the said provisions, the importer, while presenting the Bill of Entry shall make and subscribe to a declaration as to the truth of the contents of such a Bill of Entry and shall, in support of such declaration, produce to the proper officer, the invoice, if any, relating to the imported goods. In view of the above, it appears that the subject import firm has violated the provisions of Section 46 of the Customs Act, 1962 by mis-declaring the actual value of the imported goods, which has resulted in improper assessment of duty under Section 17 of the Customs Act, 1962 and consequently resulted in short payment of Customs duty.

31. Now, therefore, it appears that M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain imported goods by submitting Commercial Invoices wherein the value of the goods mentioned was lesser than the actual values, in order to evade payment of Customs Duty. The impugned goods, i.e. screws falling under CTH 7318 imported from China in the name of M/s Durabuild Roofing Solution have been imported in contravention to

the provisions of Customs Act, 1962 and are liable to pay the differential duty arising on account of undervaluation committed by them. Further, M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain had knowingly and intentionally made incorrect declarations and got filed such Bills of Entry, through their Customs Broker, which they all along knew were false. Thus M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain appears to have contravened Section 46(4) of Customs Act, 1962 thereby rendering M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain liable for penal action and also rendered M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain liable for invocation of extended period of limitation of five years, as envisaged under Section 28(4) of the Customs Act, 1962 and therefore the Customs duty is recoverable from M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain under Section 28(4) of the Customs Act, 1962 along with interest thereupon under Section 28AA of the Customs Act, 1962. Hence, on account of the omission and commission, as set out herein, it appears that M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain have rendered themselves liable to penal action under Section 114A of the Customs Act, 1962.

31.1. Further, on the basis of the investigation conducted, it appears that there has been a case of mis-declaration with reference to its value and description, which has been wilfully suppressed in order to evade payment of Customs Duty. Furthermore, the goods imported by way of undervaluation in the name of M/s Durabuild Roofing Solution are held liable to confiscation under Section 111(m) of the Customs Act, 1962, rendering M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain liable for penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

31.2 Also, Bills of Entry filed in name of M/s Durabuild Roofing Solution were filed on the basis of fake Commercial Invoices which reflected untrue value of the goods imported by them. It therefore appears that M/s Durabuild Roofing Solution through its Proprietor Sh. Manish Mohanlal Jain have rendered themselves liable for penal action under the provisions of Section 114AA of the Customs Act, 1962 for the acts of omission and commission done by them.

32. Now, therefore, M/s Durabuild Roofing Solution through its proprietor Sh. Manish Mohanlal Jain, situated at S.No. 27, Hissa No. 4/2, Undri, Near Mayuri Weight Bridge, Pune-411028, is hereby called upon to Show Cause to the Commissioner of Customs, O/o the Commissioner of Customs (NS-III), Jawaharlal Nehru Custom House, Nhava Sheva, Taluka: Uran, District Raigad, Maharashtra - 400707 as to why:

- (i) The total declared value of Rs. 42,78,68,341/- in respect of the goods imported by them, as summarized in Table - E in Para 28 above and detailed in Annexure-A of this Show Cause Notice, should not be rejected under Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined at Rs. 80,19,76,348/-, duly rounded off, in terms of Rule 9 of the said Customs Valuation

(Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

- (ii) The goods seized vide Seizure Memos dated 20.12.2023 and 05.01.2024 and subsequently provisionally released vide Order dated 30.05.2024 having re-determined assessable value of Rs. 4,35,47,130/- (duly rounded off) as detailed in Annexure-B, should not be confiscated under Section 111(m) of the Customs Act, 1962 read with Section 124 of the Customs Act, 1962.
- (iii) The goods having re-determined Assessable Value of Rs. 75,84,29,218/- (excluding the goods detailed in Annexure-B), as mentioned in Table-E of Para 28 should not be held liable for confiscation under Section 111(m) of the Customs Act, 1962 read with Section 124 of the Customs Act, 1962.
- (iv) The differential duty for the goods valued at Rs. 80,19,76,348/-, amounting to Rs. 13,92,97,073/- (Rs. Thirteen Crore Ninety Two Lakh Ninety Seven Thousand and Seventy Three Only), as detailed in Annexure-A of this Notice, should not be demanded under Section 28 (4) of the Customs Act, 1962 by invoking the extended period of 5 years for reasons brought out in paras supra along with applicable interest under Section 28AA of the Customs Act, 1962.
- (v) Penalty should not be imposed in terms of Section 112(a) and Section 112(b) and/or Section 114A of the Customs Act, 1962 for the acts of omissions and commissions by them as discussed in the foregoing paras.
- (vi) Penalty should not be imposed in terms of Section 114AA of the Customs Act, 1962 for the acts of omissions and commissions by them as discussed in the foregoing paras.
- (vii) The amount of Rs. 1,81,67,622/-, already paid during the course of investigations on account of differential Customs Duty liability, as detailed in Para 29, should not be appropriated and adjusted towards the overall differential duty liability/interest/penalty/fine or any other amount payable.
- (viii) The conditions of Bond (amounting to Rs 5,00,00,000), executed while granting provisional release under Section 110A of the Customs Act, 1962, as mentioned in para 17.1 above should not be invoked for discharge of overall differential duty liability/interest/fine/penalty or any other amount payable.
- (ix) The Bank guarantee amounting to Rs. 30,00,000/- deposited while granting Provisional release under Section 110A of the Customs Act, 1962, as mentioned in para 17.1 above should not be encashed in full and adjusted towards the overall differential duty liability/interest/penalty/fine or any other amount payable.

33. All the noticee(s) should submit their written reply within 30 days from the date of receipt of this notice to the concerned Adjudicating Authority. They should also produce at the time of showing cause all the evidences upon which they intend to rely upon in support of their defence. In case the noticee(s) want to be heard in person, they should make a request in this regard in their written submissions. If no request is made about in the written submissions, it shall be presumed that the respective importer does not wish to be heard in person.

34. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice and 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 on the basis of facts and evidences available on record.

35. This department reserves its right to amend the Show Cause Notice if need be prior to adjudication of the same. This show cause notice issued under Section 28(4) of the Customs Act, 1962 is limited to the Bills of Entry mentioned in Table-E in Para 28 above and detailed in Annexures A to this Show Cause Notice, and is being issued without prejudice to any other action that may be taken against aforesaid noticee(s) under the Customs Act, 1962 and the rules made there under or under any other law for the time being in force.

36. The noticee is directed to collect all the Non-Relied Documents within 30 days of issuance of SCN from the office of DRI Headquarters, New Delhi.

Enclosure- Relied Upon Documents 1 to 45, Annexure-A and Annexure-B.

**Digitally signed by
Vijay Risi
Date: 15-12-2025
14:19:20**

**(VIJAY RISI)
Commissioner of Customs
NS-III, JNCH, Nhava Sheva**

Noticees:

1. M/s Durabuild Roofing Solution through its proprietor Sh. Manish Mohanlal Jain, situated at S.No. 27, Hissa No. 4/2, Undri, Near Mayuri Weight Bridge, Pune-411028; email ID- manishmjainpune@gmail.com and durabuildroofing@gmail.com.

To,

Copy to-

1. The Principal Additional Director General, Directorate of Revenue Intelligence (Headquarters), Plot No. 11-B, Institutional Area Vasant Kunj, New Delhi-110070, for information please.
2. Guard File.

List of relied upon documents is as under:

[Relied upon documents]

RUD No.	Description
1	Panchnama dated 20.12.2023 drawn at 139, Bhawani Peth, Opposite Kalpataru Plaza, Pune-411042
2	Panchnama dated 20.12.2023 drawn at S.No. 27, Hissa No. 4/2, Undri, Near Mayuri Weight Bridge, Pune-411028
3	Seizure Memo dated 20.12.2023 wrt goods lying at godown
4	Supardginama dated 20.12.2023
5	Panchnama dated 20.12.2023 drawn at Flat No.8, 4th Floor, 1205, Bhawani Peth, Near Palkhi Chowk, Pune-411042
6	Seizure Memo dated 20.12.2023 wrt cash
7	Panchnama dated 20.12.2023 drawn at 322/14, Flat No. 3, First Floor, Mahatma Phule Colony, Shankar Seth Road, Opposite Mira Society, Pune-411042
8	Panchnama dated 22.12.2023 wrt examination of BE 9287107 dated 18.12.2023
9	Seizure memo dated 05.01.2024 wrt BE 9287107
10	Statement dated 20/21.12.2023 of Sh. Manish Mohanlal Jain
11	Statement dated 21.12.2023 of Sh. Manish Mohanlal Jain
12	Letter dated 21.12.2023 of importer submitting DD worth 1.1 Cr
13	DD No. 478007 dated 21.12.2023 of Rs. 1.10 Crore in favour of 'Commissioner of Customs, Nhava Sheva-III'
14	Letter dated 22.12.2023 for DD deposit
15	TR6 Challan No. 'HC-318' dated 28.12.2023
16	Letter dated 21.12.2023 of importer requesting for Rs. 41 Lakhs to be deposited and adjusted towards his differential duty liability.
17	Letter dated 22.12.2023 to the Chief Manager, SBI Bank
18	The FD document amounting to Rs 41,00,000
19	Letter dated 22.12.2023 of importer submitting DD worth 30 lakh
20	Letter dated 02.01.2024 to Nhava Sheva Port for DD deposit
21	TR-6 Challan HC-171
22	Importer letter dated 28.12.2023 requesting for the provisional release
23	Importer letter dated 03.01.2024 requested for the release of the BE 9287107
24	Importer letter dated 04.01.2024 requested for section 49
25	Email dated 06.01.2024 issued NOC with respect to warehousing of BE No. 9287107 dated 18.12.2023
26	Notification No. 55/2023 dated 03.01.2024 by Ministry of Commerce
27	Statement dated 11.01.2024 of Sh. Manish Mohanlal Jain
28	Importer letter dated 24.01.2024 submitting a sheet containing details of screws seized at his godown premises
29	Statement of Sh. Vijay Baliram Rane, G-Card
30	Letter dated 01.04.2024 to Customs Empanelled Chartered Engineer
31	Chartered Engineer Report dated 08.04.2024
32	Letter dated 12.04.2024 by DRI to port issuing NOC for Provisional Release
33	Provisional Release grant- letter by Port
34	Statement of Shri Hirpara Satyankumar Bharatkumar
35	Statement of Shri Madhur Agarwal
36	Statement of Shri Neeraj Baid
37	Letter dated 24.05.2024 of importer requesting for Rs. 41 Lakhs to be deposited and adjusted towards his differential duty liability.
38	Office letter dated 12.06.2024 forwarding DD of 41.6Lakh
39	TR6 Challan No. 'HCM-1337'
40	Letter sent to Shipping Lines M/s Cosco Shipping Lines (India) Pvt. Ltd
41	Letter sent to M/s Maersk Line India Pvt. Ltd
42	Emails received from shipping lines
43	Statement dated 04.07.2025 of Sh. Manish Mohanlal Jain
44	14 BEs correlation with cost sheets
45	Letter dated 16.04.2024 by importer along with the data submitted by him

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTE R	BEIECCODE	COUN	SUPPLIERNAME	INVOICECU R	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
1	INNSA1	9981783	16-12-2020	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	AIHAN BUILDING MATERIAL CO., LTD	USD	SELF DRILLING IRON SCREW WITH WASHER SIZE AS PER PACKING LIST (TOTAL 1136 CTNS)	73181400	25268	KGS	0.81	15,28,891	4,73,650	1,52,889	15,289	3,05,472	1.48	27,93,529	8,65,435	2,79,353	27,935	5,58,147	3,91,785	1,26,464	12,646	2,52,675
2	INNSA1	2000705	17-12-2020	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	AIHAN BUILDING MATERIAL CO., LTD	USD	SELF DRILLING IRON SCREW SIZE AS PER PACKING LIST	73181400	24960	KGS	0.82	15,28,900	4,73,653	1,52,890	15,289	3,05,474	1.48	27,59,478	8,54,886	2,75,948	27,595	5,51,344	3,81,233	1,23,058	12,306	2,45,869
3	INNSA1	2075698	23-12-2020	Durabuild Roofing Solution	AHQPJ5600A	CN	YIWU SUPPLY MARKETING IMPORT AND	USD	SELF DRILLING IRON SCREW SIZE AS PER PACKING LIST	73181400	24646	KGS	0.8	14,67,916	4,54,760	1,46,792	14,679	2,93,290	1.48	27,15,644	8,41,307	2,71,564	27,156	5,42,586	3,86,546	1,24,773	12,477	2,49,296
4	INNSA1	2186657	31-12-2020	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER SIZE AS PER PACKING LIST (TOTAL 1126 CTNS)	73181400	25204	KGS	0.82	15,38,679	4,76,683	1,53,868	15,387	3,07,428	1.48	27,77,128	8,60,354	2,77,713	27,771	5,54,870	3,83,672	1,23,845	12,384	2,47,442
5	INNSA1	2300594	11-01-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER SIZE/THREAD DETAILS AS PER PACKING LIST (TOTAL 2090 CTNS)	73181400	49658	KGS	0.818	30,05,898	9,31,227	3,00,590	30,059	6,00,578	1.48	54,38,544	16,84,861	5,43,854	54,385	10,86,621	7,53,634	2,43,265	24,326	4,86,043
6	INNSA1	2350426	14-01-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY MARKETING IMPORT AND	USD	SELF DRILLING IRON SCREW DETAIL AS PER PACKING LIST (TOTAL1375 CTNS)	73181400	24720	KGS	0.8	14,63,424	4,53,369	1,46,342	14,634	2,92,392	1.48	27,07,334	8,38,732	2,70,733	27,073	5,40,925	3,85,363	1,24,391	12,439	2,48,533
7	INNSA1	2432523	20-01-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1056 CTNS)	73181400	25056	KGS	0.82	15,20,398	4,71,019	1,52,040	15,204	3,03,776	1.48	27,44,133	8,50,132	2,74,413	27,441	5,48,278	3,79,113	1,22,374	12,237	2,44,502
8	INNSA1	2432528	20-01-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1098 CTNS)	73181400	24797	KGS	0.82	15,04,682	4,66,151	1,50,468	15,047	3,00,635	1.48	27,15,767	8,41,345	2,71,577	27,158	5,42,610	3,75,194	1,21,109	12,111	2,41,975
9	INNSA1	2513963	27-01-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY MARKETING IMPORT AND	USD	SELF DRILLING IRON SCREW - DETAILS AS PER PACKING LIST (TOTAL 2533 CTNS)	73181400	49485	KGS	0.8	29,23,574	9,05,723	2,92,357	29,236	5,84,130	1.48	54,08,612	16,75,588	5,40,861	54,086	10,80,641	7,69,865	2,48,504	24,850	4,96,511
10	INNSA1	2670425	08-02-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAIL AS PER PACKING LIST (TOTAL1185 CTNS)	73181400	24213	KGS	0.8	14,29,536	5,35,647	2,14,430	21,443	2,99,774	1.48	26,44,641	9,90,947	3,96,696	39,670	5,54,581	4,55,300	1,82,266	18,227	2,54,808
11	INNSA1	2712236	10-02-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	AIHAN BUILDING MATERIAL CO., LTD	USD	SELF DRILLING IRON SCREW DETAIL AS PER PACKING LIST (TOTAL2524 CTN)	73181400	48211	KGS	0.8	28,46,377	10,66,538	4,26,957	42,696	5,96,885	1.48	52,65,798	19,73,095	7,89,870	78,987	11,04,238	9,06,557	3,62,913	36,291	5,07,353
12	INNSA1	2724084	11-02-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHINE HOLDING CO LIMITED	USD	SELF DRILLING IRON SCREW WITH WASHER DETAIL AS PER PACKINGLIST (TOTAL 1141 CTN)	73181400	24827	KGS	0.82	15,02,431	5,62,961	2,25,365	22,536	3,15,060	1.48	27,11,704	10,16,076	4,06,756	40,676	5,68,644	4,53,115	1,81,391	18,139	2,53,585
13	INNSA1	2738850	12-02-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAIL AS PER PACKINGLIST (TOTAL 1132 CTN)	73181400	25119	KGS	0.82	15,20,101	5,69,582	2,28,015	22,802	3,18,765	1.48	27,43,598	10,28,026	4,11,540	41,154	5,75,332	4,58,444	1,83,524	18,352	2,56,567
14	INNSA1	2820010	18-02-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	AIHAN BUILDING MATERIAL CO., LTD	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1373 CTNS)	73181400	25111	KGS	0.8	14,82,553	5,55,513	2,22,383	22,238	3,10,891	1.48	27,42,724	10,27,699	4,11,409	41,141	5,75,149	4,72,186	1,89,026	18,903	2,64,258
15	INNSA1	2923996	26-02-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER AS PER PACKING LIST (TOTAL 1037 CTNS)	73181400	24673	KGS	0.82	14,91,088	5,58,711	2,23,663	22,366	3,12,681	1.48	26,91,232	10,08,405	4,03,685	40,368	5,64,351	4,49,694	1,80,022	18,002	2,51,670
16	INNSA1	3057874	08-03-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2682 CTN)	73181400	49993	KGS	0.8	29,55,586	11,07,458	4,43,338	44,334	6,19,786	1.48	54,67,834	20,48,797	8,20,175	82,018	11,46,605	9,41,339	3,76,837	37,684	5,26,818
17	INNSA1	3438184	05-04-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF DRILLING IRON SCREW TOTAL 1047 (DETAILS AS PER PACKINGLIST)	73181400	25525	KGS	0.82	15,51,997	5,81,533	2,32,799	23,280	3,25,454	1.48	28,01,165	10,49,596	4,20,175	42,017	5,87,404	4,68,063	1,87,375	18,738	2,61,951
18	INNSA1	3459957	06-04-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW TOTAL 1180 CTNS (DETAILS AS PER PACKING LIST)	73181400	25208	KGS	0.8	14,95,339	5,60,303	2,24,301	22,430	3,13,572	1.48	27,66,376	10,36,561	4,14,956	41,496	5,80,109	4,76,258	1,90,656	19,066	2,66,537
19	INNSA1	3778003	30-04-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHINE HOLDING CO LIMITED	USD	SELF DRILLING IRON SCREW WITH WASHER TOTAL 1123 CTNS (DETAILS AS PER PACKING LIST ATTACHED)	73181400	24620	KGS	0.82	15,37,347	5,76,044	2,30,602	23,060	3,22,382	1.48	27,74,723	10,39,689	4,16,208	41,621	5,81,859	4,63,645	1,85,606	18,561	2,59,478
20	INNSA1	3802757	03-05-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW TOTAL 1373 CTNS (DETAILS AS PER PACKING LIST)	73181400	24700	KGS	0.8	15,04,724	5,63,820	2,25,709	22,571	3,15,541	1.48	27,83,739	10,43,067	4,17,561	41,756	5,83,750	4,79,247	1,91,852	19,185	2,68,210
21	INNSA1	4045114	22-05-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW TOTAL 2548 CTN (DETAILS AS PER PACKING LIST)	73181400	50015	KGS	0.8	29,64,889	11,10,944	4,44,733	44,473	6,21,737	1.48	54,85,045	20,55,246	8,22,757	82,276	11,50,214	9,44,302	3,78,023	37,802	5,28,477
22	INNSA1	4102506	27-05-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1044 CTNS)	73181400	24980	KGS	0.82	15,17,835	5,68,733	2,27,675	22,768	3,18,290	1.48	27,39,507	10,26,493	4,10,926	41,093	5,74,475	4,57,760	1,83,251	18,325	2,56,185
23	INNSA1	4194705	04-06-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKINGLIST (TOTAL 1150 CTNS)	73181400	24930	KGS	0.82	15,11,730	5,66,445	2,26,760	22,676	3,17,010	1.48	27,28,489	10,22,365	4,09,273	40,927	5,72,164	4,55,919	1,82,514	18,251	2,55,154
24	INNSA1	4346526	17-06-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1285 CTN)	73181400	24918	KGS	0.8	14,74,149	5,52,364	2,21,122	22,112	3,09,129	1.48	27,27,175	10,21,872	4,09,076	40,908	5,71,889	4,69,509	1,87,954	18,795	2,62,760
25	INNSA1	4520279	01-07-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKINGLIST TOTAL 1057 CTNS	73181400	24177	KGS	0.82	14,77,964	5,53,793	2,21,695	22,169	3,09,929	1.48	26,67,545	9,99,529	4,00,132	40,013	5,59,384	4,45,736	1,78,437	17,844	2,49,455
26	INNSA1	4770415	22-07-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1140 CTNS)	73181400	24275	KGS	0.82	15,00,875	5,62,378	2,25,131	22,513	3,14,733	1.48	27,08,896	10,15,023	4,06,334	40,633	5,68,055	4,52,645	1,81,203	18,120	2,53,322
27	INNSA1	5041176	13-08-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1107 CTN)	73181400	24945	KGS	0.8	14,98,696	5,61,561	2,24,804	22,480	3,14,276	1.48	27,72,587	10,38,888	4,15,888	41,589	5,81,411	4,77,327	1,91,084	19,108	2,67,135
28	INNSA1	5213299	27-08-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1379 CTNS)	73181400	24040	KGS	0.8	14,46,246	5,41,909	2,16,937	21,694	3,03,278	1.48	26,75,556	10,02,531	4,01,333	40,133	5,61,064	4,60,622	1,84,396	18,440	2,57,786
29	INNSA1	5313758	04-09-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1300 CTNS)	73181400	24710	KGS	0.8	14,61,844	5,47,753	2,19,277	21,928	3,06,549	1.48	27,04,411	10,13,343	4,05,662	40,566	5,67,115	4,65,590	1,86,385	18,639	2,60,566
30	INNSA1	5417093	13-09-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PAKINGLIST (TOTAL 2160 CTN)	73181400	49101	KGS	0.82	29,77,436	11,15,645	4,46,615	44,662	6,24,368	1.48	53,73,908	20,13,603	8,06,086	80,609	11,26,909	8,97,958	3,59,471	35,947	5,02,540
31	INNSA1	5465003	16-09-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER ATTACH PACKING LIST(1280 CTN)	73181400	25108	KGS	0.8	14,85,389	5,56,575	2,22,808	22,281	3,11,486	1.48	27,47,970	10,29,664	4,12,196	41,220	5,76,249	4,73,089	1,89,387	18,939	2,64,763
32	INNSA1	5725571	06-10-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2364 CTNS)	73181400	45450	KGS	0.8	27,05,184	10,13,633	4,05,778	40,578	5,67,277	1.48	50,04,590	18,75,220	7,50,689	75,069	10,49,463	8,61,588	3,44,911	34,491	4,82,186
33	INNSA1	5725637	06-10-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1296 CTN)	73181400	22497	KGS	0.8	13,39,021	5,01,731	2,00,853	20,085	2,80,793	1.48	24,77,190	9,28,203	3,71,578	37,158	5,19,467	4,26,472	1,70,725	17,073	2,38,674
34	INNSA1	5823777	13-10-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2189 CTNS)	73181400	48868	KGS	0.82	30,33,432	11,36,627	4,55,015	45,501	6,36,111	1.48	54,74,975	20,51,473	8,21,246	82,125	11,48,102	9,14,846	3,66,231	36,623	5,11,992
35	INNSA1	6111637	03-11-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD	SELF																			

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTE	BEIECCODE	COUN	SUPPLIERNAME	INVOICECU	R	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
36	INNSA1	6204996	11-11-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING (TOTAL 1383CTN)	73181400	24690	KGS	0.8	14,92,264	5,59,151	2,23,840	22,384	3,12,928	1.48	27,60,688	10,34,430	4,14,103	41,410	5,78,916	4,75,279	1,90,264	19,026	2,65,989
37	INNSA1	6206296	11-11-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING (TOTAL 1235 CTN)	73181400	24883	KGS	0.8	15,03,929	5,63,522	2,25,589	22,559	3,15,374	1.48	27,82,268	10,42,516	4,17,340	41,734	5,83,442	4,78,994	1,91,751	19,175	2,68,068
38	INNSA1	6285582	17-11-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAIL AS PER PACKING (1401 CTN)	73181400	24045	KGS	0.8	14,53,280	5,44,544	2,17,992	21,799	3,04,753	1.48	26,88,568	10,07,406	4,03,285	40,329	5,63,793	4,62,862	1,85,293	18,529	2,59,040
39	INNSA1	6480731	01-12-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD		SELF DRILLING IRON SCREW WITH WASHER DETAIL AS PER PACKING(1095 CTN)	73181400	24788	KGS	0.82	15,26,495	5,71,978	2,28,974	22,897	3,20,106	1.48	27,55,137	10,32,350	4,13,270	41,327	5,77,752	4,60,372	1,84,296	18,430	2,57,646
40	INNSA1	6601064	09-12-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING (TOTAL 2217 CTN)	73181400	50013	KGS	0.82	31,12,709	11,66,332	4,66,906	46,691	6,52,735	1.48	56,18,060	21,05,087	8,42,709	84,271	11,78,107	9,38,755	3,75,803	37,580	5,25,372
41	INNSA1	6615833	10-12-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAIL AS PER PACKING (1265 CTN)	73181400	25050	KGS	0.8	15,21,036	5,69,932	2,28,155	22,816	3,18,961	1.48	28,13,917	10,54,375	4,22,087	42,209	5,90,078	4,84,442	1,93,932	19,393	2,71,117
42	INNSA1	6613954	10-12-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1309 CTNS)	73181400	25292	KGS	0.8	15,35,730	5,75,438	2,30,360	23,036	3,22,043	1.48	28,41,101	10,64,560	4,26,165	42,617	5,95,779	4,89,122	1,95,806	19,581	2,73,736
43	INNSA1	6906913	31-12-2021	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCT CO LTD	USD		SELF DRILLING IRON SCREW WITH WASHER (DETAILS AS PER PACKING LIST) TOTAL 2153 CTNS	73181400	48887	KGS	0.82	30,92,738	11,58,849	4,63,911	46,391	6,48,547	1.48	55,82,015	20,91,581	8,37,302	83,730	11,70,549	9,32,732	3,73,392	37,339	5,22,001
44	INNSA1	6918291	01-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW (DETAILS AS PER PACKING LIST) TOTAL 2653 CTNS	73181400	47895	KGS	0.8	29,56,079	11,07,643	4,43,412	44,341	6,19,890	1.48	54,68,747	20,49,140	8,20,312	82,031	11,46,796	9,41,497	3,76,900	37,690	5,26,906
45	INNSA1	7017123	10-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	HANDAN SHUANG ZI METAL PRODUCTS CO.	USD		SELF DRILLING IRON SCREW (DETAILS AS PER PACKING LIST) TOTAL 1113 CTNS	73181400	24368	KGS	0.8	14,69,878	5,50,763	2,20,482	22,048	3,08,233	1.48	27,19,274	10,18,912	4,07,891	40,789	5,70,232	4,68,149	1,87,409	18,741	2,61,998
46	INNSA1	7017122	10-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW (DETAILS AS PER PACKING LIST) TOTAL 1420 CTNS	73181400	23782	KGS	0.8	14,34,530	5,37,519	2,15,180	21,518	3,00,821	1.48	26,53,881	9,94,409	3,98,082	39,808	5,56,519	4,56,891	1,82,903	18,290	2,55,698
47	INNSA1	7109687	17-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD		SELF DRILLING IRON SCREW WITH WASHER DETAIL AS PER PACKINGLIST (TOTAL 2183 CTN)	73181400	49973	KGS	0.82	30,89,731	11,57,722	4,63,460	46,346	6,47,917	1.48	55,76,587	20,89,547	8,36,488	83,649	11,69,410	9,31,825	3,73,028	37,303	5,21,494
48	INNSA1	7153594	20-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHINE HOLDING CO LIMITED	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2559 CTN)	73181400	50166	KGS	0.8	30,26,013	11,33,847	4,53,902	45,390	6,34,555	1.48	55,98,124	20,97,617	8,39,719	83,972	11,73,927	9,63,770	3,85,817	38,582	5,39,372
49	INNSA1	7174430	21-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1207 CTN)	73181400	25135	KGS	0.8	15,14,132	5,67,346	2,27,120	22,712	3,17,514	1.48	28,01,145	10,49,589	4,20,172	42,017	5,87,400	4,82,244	1,93,052	19,305	2,69,887
50	INNSA1	7174996	21-01-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	HANDAN SHUANG ZI METAL PRODUCTS CO.	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1095 CTN)	73181400	24491	KGS	0.8	14,75,338	5,52,809	2,21,301	22,130	3,09,378	1.48	27,29,375	10,22,697	4,09,406	40,941	5,72,350	4,69,888	1,88,106	18,811	2,62,972
51	INNSA1	7335070	03-02-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 2227 CTN)	73181400	50759	KGS	0.82	31,34,165	11,74,372	4,70,125	47,012	6,57,234	1.48	56,56,786	21,19,598	8,48,518	84,852	11,86,228	9,45,226	3,78,393	37,839	5,28,994
52	INNSA1	7334757	03-02-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2480 CTN)	73181400	49178	KGS	0.8	29,62,483	11,10,042	4,44,372	44,437	6,21,233	1.48	54,80,593	20,53,578	8,22,089	82,209	11,49,280	9,43,536	3,77,717	37,772	5,28,048
53	INNSA1	7480420	14-02-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1165 CTN)	73181400	25025	KGS	0.82	15,54,428	5,82,444	2,33,164	23,316	3,25,964	1.48	28,05,553	10,51,241	4,20,833	42,083	5,88,324	4,68,796	1,87,669	18,767	2,62,361
54	INNSA1	7582924	21-02-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1088 CTN)	73181400	25410	KGS	0.8	15,45,944	5,79,265	2,31,892	23,189	3,24,185	1.48	28,59,997	10,71,641	4,29,000	42,900	5,99,741	4,92,376	1,97,108	19,711	2,75,557
55	INNSA1	7582887	21-02-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2473 CTN)	73181400	49833	KGS	0.8	30,31,840	11,36,030	4,54,776	45,478	6,35,777	1.48	56,08,903	21,01,656	8,41,336	84,134	11,76,187	9,65,626	3,86,560	38,656	5,40,410
56	INNSA1	8100627	01-04-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2788 CTN)	73181400	50295	KGS	0.8	30,94,148	11,59,377	4,64,122	46,412	6,48,843	1.48	57,24,175	21,44,848	8,58,626	85,863	12,00,359	9,85,471	3,94,504	39,450	5,51,516
57	INNSA1	8158048	06-04-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 2220 CTN)	73181400	50020	KGS	0.82	31,54,161	11,81,864	4,73,124	47,312	6,61,428	1.48	56,92,876	21,33,121	8,53,931	85,393	11,93,796	9,51,257	3,80,807	38,081	5,32,369
58	INNSA1	8254856	13-04-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 2333 CTN)	73181400	47521	KGS	0.82	29,92,683	11,21,358	4,48,902	44,890	6,27,566	1.48	54,01,427	20,23,915	8,10,214	81,021	11,32,679	9,02,557	3,61,312	36,131	5,05,114
59	INNSA1	8327557	19-04-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1440 CTN)	73181400	24784	KGS	0.8	15,22,729	5,70,567	2,28,409	22,841	3,19,316	1.48	28,17,049	10,55,548	4,22,557	42,256	5,90,735	4,84,982	1,94,148	19,415	2,71,419
60	INNSA1	8389668	23-04-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2570 CTN)	73181400	50685	KGS	0.8	31,28,278	11,72,166	4,69,242	46,924	6,56,000	1.48	57,87,315	21,68,507	8,68,097	86,810	12,13,600	9,96,341	3,98,855	39,886	5,57,600
61	INNSA1	8509761	02-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 2196 CTN)	73181400	50255	KGS	0.82	31,79,282	11,91,277	4,76,892	47,689	6,66,695	1.48	57,38,216	21,50,110	8,60,732	86,073	12,03,304	9,58,833	3,83,840	38,384	5,36,609
62	INNSA1	8563302	06-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW - DETAILS AS PER PACKING LIST (TOTAL 2441 CTN)	73181400	51299	KGS	0.8	31,62,070	11,84,828	4,74,311	47,431	6,63,086	1.48	58,49,830	21,91,932	8,77,475	87,747	12,26,709	10,07,104	4,03,164	40,316	5,63,623
63	INNSA1	8629320	11-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1478 CTN)	73181400	24968	KGS	0.8	15,39,028	5,76,674	2,30,854	23,085	3,22,734	1.48	28,47,201	10,66,846	4,27,080	42,708	5,97,058	4,90,173	1,96,226	19,623	2,74,324
64	INNSA1	8646828	12-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1165 CTN)	73181400	25258	KGS	0.82	15,95,826	5,97,956	2,39,374	23,937	3,34,645	1.48	28,80,271	10,79,238	4,32,041	43,204	6,03,993	4,81,282	1,92,667	19,267	2,69,348
65	INNSA1	8692433	16-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD		SELF DRILLING IRON SCREW WITH WASHER - DETAILS AS PACKING LIST (TOTAL 2198 CTN)	73181400	50994	KGS	0.82	32,21,852	12,07,228	4,83,278	48,328	6,75,622	1.48	58,15,050	21,78,899	8,72,257	87,226	12,19,416	9,71,671	3,88,980	38,898	5,43,794
66	INNSA1	8756734	20-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING (TOTAL 1186CTN)	73181400	25745	KGS	0.8	16,18,846	6,06,581	2,42,827	24,283	3,39,472	1.48	29,94,864	11,22,176	4,49,230	44,923	6,28,023	5,15,594	2,06,403	20,640	2,88,551
67	INNSA1	8836977	26-05-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD		SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1157 CTN)	73181400	25445	KGS	0.82	16,39,981	6,14,501	2,45,997	24,600	3,43,904	1.48	29,59,966	11,09,099	4,43,995	44,399	6,20,705	4,94,598	1,97,998	19,800	2,76,801
68	INNSA1	8954385	03-06-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2250 CTN)	73181400	51438	KGS	0.8	32,30,306	12,10,396	4,84,546	48,455	6,77,395	1.48	59,76,067	22,39,232	8,96,410	89,641	12,53,181	10,28,837	4,11,864	41,186	5,75,786
69	INNSA1	8950738	03-06-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD		SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1221 CTN)	73181400	25560	KGS	0.8	16,05,168	6,01,456	2,40,775	24,078	3,36,604	1.48	29,69,561	11,12,694	4,45,434	44,543	6,				

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	COUN	SUPPLIERNAME	INVOICECUR	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
72	INNSA1	9256886	24-06-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1189 CTN)	73181400	24720	KGS	0.8	15,61,315	5,85,025	2,34,197	23,420	3,27,408	1.48	28,88,433	10,82,296	4,33,265	43,326	6,05,704	4,97,271	1,99,068	19,907	2,78,297
73	INNSA1	9291316	27-06-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL1179 CTN)	73181400	24445	KGS	0.82	15,82,545	5,92,980	2,37,382	23,738	3,31,860	1.48	28,56,300	10,70,256	4,28,445	42,845	5,98,966	4,77,276	1,91,063	19,106	2,67,107
74	INNSA1	9357362	01-07-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1056 CTN)	73181400	25114	KGS	0.82	16,25,855	6,09,208	2,43,878	24,388	3,40,942	1.48	29,34,470	10,99,546	4,40,171	44,017	6,15,358	4,90,338	1,96,292	19,629	2,74,417
75	INNSA1	9461165	08-07-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1113 CTN)	73181400	25809	KGS	0.8	16,49,711	6,18,147	2,47,457	24,746	3,45,944	1.48	30,51,966	11,43,572	4,57,795	45,779	6,39,997	5,25,425	2,10,338	21,034	2,94,053
76	INNSA1	9501262	11-07-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1163 CTN)	73181400	23905	KGS	0.82	15,66,208	5,86,858	2,34,931	23,493	3,28,434	1.48	28,26,814	10,59,207	4,24,022	42,402	5,92,783	4,72,349	1,89,091	18,909	2,64,349
77	INNSA1	9647420	21-07-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1061 CTN)	73181400	23930	KGS	0.82	15,67,846	5,87,472	2,35,177	23,518	3,28,777	1.48	28,29,770	10,60,315	4,24,466	42,447	5,93,403	4,72,843	1,89,289	18,929	2,64,626
78	INNSA1	9947519	10-08-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1127 CTNS)	73181400	25346	KGS	0.82	16,67,894	6,24,960	2,50,184	25,018	3,49,757	1.48	30,10,344	11,27,976	4,51,552	45,155	6,31,269	5,03,016	2,01,368	20,137	2,81,512
79	INNSA1	9977040	12-08-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1085 CTN)	73181400	25732	KGS	0.8	16,51,994	6,19,002	2,47,799	24,780	3,46,423	1.48	30,56,190	11,45,154	4,58,428	45,843	6,40,883	5,26,152	2,10,629	21,063	2,94,460
80	INNSA1	2024479	16-08-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1160 CTNS)	73181400	24482	KGS	0.82	16,11,038	6,03,656	2,41,656	24,166	3,37,835	1.48	29,07,727	10,89,525	4,36,159	43,616	6,09,750	4,85,869	1,94,503	19,450	2,71,916
81	INNSA1	2102000	22-08-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1256 CTN)	73181400	25445	KGS	0.8	16,38,658	6,14,005	2,45,799	24,580	3,43,627	1.48	30,31,517	11,35,910	4,54,728	45,473	6,35,709	5,21,904	2,08,929	20,893	2,92,083
82	INNSA1	2166306	26-08-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1173 CTNS)	73181400	24598	KGS	0.82	16,23,714	6,08,406	2,43,557	24,356	3,40,493	1.48	29,30,606	10,98,098	4,39,591	43,959	6,14,548	4,89,692	1,96,034	19,603	2,74,055
83	INNSA1	2345679	08-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1053 CTN)	73181400	24806	KGS	0.82	16,36,427	6,13,169	2,45,464	24,546	3,43,159	1.48	29,53,551	11,06,696	4,43,033	44,303	6,19,360	4,93,526	1,97,569	19,757	2,76,201
84	INNSA1	2345981	08-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1137 CTN)	73181400	24889	KGS	0.82	16,41,902	6,15,221	2,46,285	24,629	3,44,307	1.48	29,63,434	11,10,399	4,44,515	44,452	6,21,432	4,95,178	1,98,230	19,823	2,77,125
85	INNSA1	2357822	09-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1104 CTN)	73181400	25865	KGS	0.8	16,64,671	6,23,752	2,49,701	24,970	3,49,082	1.48	30,79,642	11,53,942	4,61,946	46,195	6,45,801	5,30,190	2,12,246	21,225	2,96,719
86	INNSA1	2465579	16-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1081 CTN)	73181400	23825	KGS	0.82	15,70,735	5,88,554	2,35,610	23,561	3,29,383	1.48	28,34,984	10,62,269	4,25,248	42,525	5,94,496	4,73,714	1,89,637	18,964	2,65,113
87	INNSA1	2558507	22-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1056 CTN)	73181400	24537	KGS	0.82	16,17,675	6,06,143	2,42,651	24,265	3,39,227	1.48	29,19,707	10,94,014	4,37,956	43,796	6,12,262	4,87,871	1,95,305	19,530	2,73,036
88	INNSA1	2553947	22-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2447 CTN)	73181400	50094	KGS	0.8	32,22,046	12,07,301	4,83,307	48,331	6,75,663	1.48	59,60,785	22,33,506	8,94,118	89,412	12,49,977	10,26,206	4,10,811	41,081	5,74,314
89	INNSA1	2620966	27-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2373 CTN)	73181400	50600	KGS	0.8	32,54,592	12,19,496	4,88,189	48,819	6,82,488	1.48	60,20,995	22,56,067	9,03,149	90,315	12,62,603	10,36,571	4,14,960	41,496	5,80,115
90	INNSA1	2673423	30-09-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1083 CTN)	73181400	25240	KGS	0.82	16,64,023	6,23,509	2,49,603	24,960	3,48,946	1.48	30,03,358	11,25,358	4,50,504	45,050	6,29,804	5,01,849	2,00,900	20,090	2,80,859
91	INNSA1	2753881	06-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1056 CTN)	73181400	25219	KGS	0.82	16,62,638	6,22,991	2,49,396	24,940	3,48,655	1.48	30,00,859	11,24,422	4,50,129	45,013	6,29,280	5,01,431	2,00,733	20,073	2,80,625
92	INNSA1	2772233	07-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2603 CTN)	73181400	50335	KGS	0.8	33,20,097	12,44,040	4,98,014	49,801	6,96,224	1.48	61,42,179	23,01,474	9,21,327	92,133	12,88,015	10,57,434	4,23,312	42,331	5,91,791
93	INNSA1	2766271	07-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1052 CTN)	73181400	24465	KGS	0.82	16,54,054	6,19,774	2,48,108	24,811	3,46,855	1.48	29,85,366	11,18,617	4,47,805	44,780	6,26,031	4,98,843	1,99,697	19,970	2,79,176
94	INNSA1	2820854	11-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1167 CTNS)	73181400	25870	KGS	0.8	18,13,034	6,79,344	2,71,955	27,196	3,80,193	1.48	31,56,813	11,82,858	4,73,522	47,352	6,61,984	5,03,514	2,01,567	20,157	2,81,790
95	INNSA1	2876439	14-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2267 CTN)	73181400	48855	KGS	0.8	32,22,476	12,07,462	4,83,371	48,337	6,75,753	1.48	59,61,580	22,33,804	8,94,237	89,424	12,50,143	10,26,342	4,10,866	41,087	5,74,390
96	INNSA1	2948727	19-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (1057 CTN)	73181400	25070	KGS	0.82	16,94,958	6,35,101	2,54,244	25,424	3,55,433	1.48	30,59,192	11,46,279	4,58,879	45,888	6,41,513	5,11,179	2,04,635	20,464	2,86,080
97	INNSA1	2968220	20-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2301 CTN)	73181400	50956	KGS	0.8	33,61,058	12,59,388	5,04,159	50,416	7,04,814	1.48	62,17,957	23,29,869	9,32,694	93,269	13,03,906	10,70,480	4,28,535	42,853	5,99,092
98	INNSA1	2969371	20-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1185 CTN)	73181400	25373	KGS	0.8	16,73,603	6,27,099	2,51,040	25,104	3,50,955	1.48	30,96,166	11,60,133	4,64,425	46,442	6,49,266	5,33,034	2,13,384	21,338	2,98,311
99	INNSA1	3023170	25-10-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER	73181400	25120	KGS	0.8	16,86,054	6,31,765	2,52,908	25,291	3,53,566	1.48	31,19,201	11,68,765	4,67,880	46,788	6,54,096	5,37,000	2,14,972	21,497	3,00,531
100	INNSA1	3144863	03-11-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (2458CTN)	73181400	51204	KGS	0.78	33,50,892	12,55,579	5,02,634	50,263	7,02,682	1.48	63,58,103	23,82,381	9,53,715	95,372	13,33,294	11,26,802	4,51,082	45,108	6,30,612
101	INNSA1	3145322	03-11-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOCTIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1196 CTN)	73181400	25327	KGS	0.78	16,57,450	6,21,046	2,48,617	24,862	3,47,567	1.48	31,44,904	11,78,396	4,71,736	47,174	6,59,486	5,57,349	2,23,118	22,312	3,11,919
102	INNSA1	3193477	07-11-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PACKING LIST (TOTAL 1101 CTN)	73181400	25408	KGS	0.8	17,03,352	6,38,246	2,55,503	25,550	3,57,193	1.48	31,51,202	11,80,755	4,72,680	47,268	6,60,807	5,42,509	2,17,177	21,718	3,03,614
103	INNSA1	3477292	26-11-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1101 CTNS)	73181400	25077	KGS	0.8	16,57,088	6,20,911	2,48,563	24,856	3,47,491	1.48	30,65,613	11,48,685	4,59,842	45,984	6,42,859	5,27,774	2,11,279	21,128	2,95,368
104	INNSA1	3477677	26-11-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1055 CTNS)	73181400	25330	KGS	0.8	16,73,806	6,27,175	2,51,071	25,107	3,50,997	1.48	30,96,542	11,60,274	4,64,481	46,448	6,49,345	5,33,099	2,13,410	21,341	2,98,348
105	INNSA1	3614220	06-12-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1056 CTN)	73181400	25040	KGS	0.8	16,42,624	6,15,491	2,46,394	24,639	3,44,458	1.48	30,38,854	11,38,659	4,55,828	45,583	6,37,248	5,23,168	2,09,435	20,943	2,92,790
106	INNSA1	3636304	07-12-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	CIXI HUICHENG METAL PRODUCTS CO LTD	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 106																			

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	COUN	SUPPLIERNAME	INVOICECUR	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
108	INNSA1	3799819	19-12-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PECKING LIST (TOTAL 1104 CTN)	73181400	25030	KGS	0.8	16,73,005	6,26,875	2,50,951	25,095	3,50,829	1.48	30,95,060	11,59,719	4,64,259	46,426	6,49,034	5,32,844	2,13,308	21,331	2,98,205
109	INNSA1	3911838	26-12-2022	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	SHANDONG DOC TIC IMPORT AND EXPORT	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1140 CTNS)	73181400	25592	KGS	0.78	16,67,805	6,24,927	2,50,171	25,017	3,49,739	1.48	31,64,553	11,85,758	4,74,683	47,468	6,63,607	5,60,832	2,24,512	22,451	3,13,868
110	INNSA1	3998838	02-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1293 CTNS)	73181400	24675	KGS	0.78	16,08,045	6,02,535	2,41,207	24,121	3,37,207	1.48	30,51,162	11,43,271	4,57,674	45,767	6,39,829	5,40,736	2,16,468	21,647	3,02,622
111	INNSA1	4001056	02-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL2273 CTNS)	73181400	48891	KGS	0.78	31,86,178	11,93,861	4,77,927	47,793	6,68,141	1.48	60,45,568	22,65,274	9,06,835	90,684	12,67,756	10,71,413	4,28,909	42,891	5,99,614
112	INNSA1	4033751	04-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO HUICHENG FASTENER CO LTD	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1171 CTN)	73181400	25225	KGS	0.78	16,43,888	6,15,965	2,46,583	24,658	3,44,723	1.48	31,19,172	11,68,754	4,67,876	46,788	6,54,090	5,52,789	2,21,293	22,129	3,09,367
113	INNSA1	4055040	06-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1056)	73181400	24625	KGS	0.8	16,48,890	6,17,839	2,47,334	24,733	3,45,772	1.48	30,50,447	11,43,002	4,57,567	45,757	6,39,679	5,25,163	2,10,233	21,023	2,93,906
114	INNSA1	4074079	07-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1119 CTN)	73181400	25433	KGS	0.78	16,60,419	6,22,159	2,49,063	24,906	3,48,190	1.48	31,50,538	11,80,507	4,72,581	47,258	6,60,668	5,58,348	2,23,518	22,352	3,12,478
115	INNSA1	4147714	12-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1084 CTN)	73181400	25588	KGS	0.78	16,70,538	6,25,951	2,50,581	25,058	3,50,312	1.48	31,69,739	11,87,701	4,75,461	47,546	6,64,694	5,61,751	2,24,880	22,488	3,14,382
116	INNSA1	4171135	13-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 2168 CTN)	73181400	50275	KGS	0.8	33,66,414	12,61,395	5,04,962	50,496	7,05,937	1.48	62,27,866	23,33,581	9,34,180	93,418	13,05,983	10,72,186	4,29,218	42,922	6,00,046
117	INNSA1	4203067	16-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1103 CTN)	73181400	25072	KGS	0.8	16,78,821	6,29,054	2,51,823	25,182	3,52,049	1.48	31,05,819	11,63,750	4,65,873	46,587	6,51,290	5,34,696	2,14,050	21,405	2,99,241
118	INNSA1	4271694	20-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2223 CTN)	73181400	50428	KGS	0.78	32,37,175	12,12,970	4,85,576	48,558	6,78,836	1.48	61,42,332	23,01,532	9,21,350	92,135	12,88,047	10,88,562	4,35,774	43,577	6,09,211
119	INNSA1	4348142	25-01-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU JUFU IMPORT AND EXPORT CO LIMI	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1115 CTN)	73181400	25547	KGS	0.78	16,39,964	6,14,495	2,45,995	24,599	3,43,900	1.48	31,11,727	11,65,964	4,66,759	46,676	6,52,529	5,51,470	2,20,764	22,076	3,08,629
120	INNSA1	4450630	02-02-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 2162 CTN)	73181400	49932	KGS	0.8	32,87,523	12,31,835	4,93,128	49,313	6,89,394	1.48	60,81,917	22,78,894	9,12,288	91,229	12,75,378	10,47,060	4,19,159	41,916	5,85,985
121	INNSA1	4616686	13-02-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1105 CTN)	73181400	25153	KGS	0.78	16,23,500	6,08,326	2,43,525	24,353	3,40,448	1.48	30,80,488	11,54,259	4,62,073	46,207	6,45,978	5,45,933	2,18,548	21,855	3,05,530
122	INNSA1	4684192	17-02-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1055 CTN)	73181400	25397	KGS	0.78	16,57,078	6,20,907	2,48,562	24,856	3,47,489	1.48	31,44,199	11,78,132	4,71,630	47,163	6,59,339	5,57,224	2,23,068	22,307	3,11,849
123	INNSA1	4845123	01-03-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1058 CTN)	73181400	25635	KGS	0.8	17,15,494	6,42,796	2,57,324	25,732	3,59,739	1.48	31,73,664	11,89,172	4,76,050	47,605	6,65,517	5,46,376	2,18,726	21,873	3,05,778
124	INNSA1	4982824	10-03-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1101 CTN)	73181400	25118	KGS	0.8	16,77,882	6,28,703	2,51,682	25,168	3,51,852	1.48	31,04,082	11,63,100	4,65,612	46,561	6,50,926	5,34,397	2,13,930	21,393	2,99,074
125	INNSA1	5098161	17-03-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1135 CTNS)	73181400	25750	KGS	0.78	16,81,115	6,29,914	2,52,167	25,217	3,52,530	1.48	31,89,807	11,95,221	4,78,471	47,847	6,68,903	5,65,307	2,26,304	22,630	3,16,373
126	INNSA1	5197117	24-03-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1099 CTN)	73181400	25611	KGS	0.78	16,72,040	6,26,513	2,50,806	25,081	3,50,627	1.48	31,72,588	11,88,769	4,75,888	47,589	6,65,292	5,62,256	2,25,082	22,508	3,14,665
127	INNSA1	5237060	27-03-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 962 CTNS)	73181400	23525	KGS	0.8	15,75,234	5,90,240	2,36,285	23,629	3,30,327	1.48	29,14,183	10,91,944	4,37,127	43,713	6,11,104	5,01,704	2,00,842	20,084	2,80,778
128	INNSA1	5293324	30-03-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1061 CTN)	73181400	25178	KGS	0.8	16,85,919	6,31,714	2,52,888	25,289	3,53,537	1.48	31,18,950	11,68,671	4,67,842	46,784	6,54,044	5,36,957	2,14,955	21,495	3,00,507
129	INNSA1	5397256	06-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST(TOTAL1168 CTN)	73181400	25533	KGS	0.78	16,66,947	6,24,605	2,50,042	25,004	3,49,559	1.48	31,62,926	11,85,148	4,74,439	47,444	6,63,266	5,60,543	2,24,397	22,440	3,13,707
130	INNSA1	5398684	06-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1060 CTN)	73181400	25052	KGS	0.8	16,77,482	6,28,553	2,51,622	25,162	3,51,768	1.48	31,03,342	11,62,822	4,65,501	46,550	6,50,771	5,34,270	2,13,879	21,388	2,99,003
131	INNSA1	5480158	12-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1084 CTN)	73181400	24950	KGS	0.8	16,53,686	6,19,636	2,48,053	24,805	3,46,778	1.48	30,59,319	11,46,327	4,58,898	45,890	6,41,539	5,26,691	2,10,845	21,084	2,94,761
132	INNSA1	5561196	18-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1026 CTN)	73181400	25440	KGS	0.8	16,86,163	6,31,805	2,52,924	25,292	3,53,588	1.48	31,19,402	11,68,840	4,67,910	46,791	6,54,139	5,37,035	2,14,986	21,499	3,00,550
133	INNSA1	5609990	21-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1151 CTN)	73181400	24702	KGS	0.8	16,43,177	6,15,699	2,46,477	24,648	3,44,574	1.48	30,39,878	11,39,042	4,55,982	45,598	6,37,462	5,23,344	2,09,505	20,951	2,92,888
134	INNSA1	5678852	26-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING (TOTAL 1076CTN)	73181400	25073	KGS	0.8	16,67,856	6,24,946	2,50,178	25,018	3,49,749	1.48	30,85,534	11,56,149	4,62,830	46,283	6,47,036	5,31,204	2,12,652	21,265	2,97,287
135	INNSA1	5700622	27-04-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 2318 CT)	73181400	50697	KGS	0.78	32,88,055	12,32,034	4,93,208	49,321	6,89,505	1.48	62,38,874	23,37,706	9,35,831	93,583	13,08,292	11,05,672	4,42,623	44,262	6,18,787
136	INNSA1	5780115	03-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1029 CTN)	73181400	25300	KGS	0.8	16,82,956	6,30,604	2,52,443	25,244	3,52,916	1.48	31,13,469	11,66,617	4,67,020	46,702	6,52,894	5,36,013	2,14,577	21,458	2,99,978
137	INNSA1	5854590	08-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1089 CTN)	73181400	25368	KGS	0.8	16,76,317	6,28,116	2,51,448	25,145	3,51,524	2.12	44,42,241	16,64,508	6,66,336	66,634	9,31,538	10,36,392	4,14,889	41,489	5,80,014
138	INNSA1	6008792	18-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WSHER DETAILS AS PER PACKING LIST/AS PER BTH TEST REPORT METAL CONTENTS IRON 99.25%	73181400	25450	KGS	0.8	16,81,736	6,30,146	2,52,260	25,226	3,52,660	1.48	31,11,212	11,65,771	4,66,682	46,668	6,52,421	5,35,624	2,14,421	21,442	2,99,761
139	INNSA1	6024785	19-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1062 CTNS)	73181400	25235	KGS	0.8	16,81,660	6,30,118	2,52,249	25,225	3,52,644	2.01	42,25,172	15,83,172	6,33,776	63,378	8,86,019	9,53,054	3,81,527	38,153	5,33,374
140	INNSA1	6039803	20-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SHENG SUI COMMODITY PURCHASE C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1100 CTN)	73181400	25620	KGS	0.78	16,64,634	6,23,738	2,49,695	24,970	3,49,074	1.48	31,58,536	11,83,503	4,73,780	47,378	6,62,345	5,59,765	2,24,085	22,409	3,13,271
141	INNSA1	6059293	22-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1036 CTN)	73181400	25370	KGS	0.8	16,90,657	6,33,489	2,53,599	25,360	3,54,531	1.48	31,27,715	11,71,955	4,69,157	46,916	6,55,882	5,38,466	2,15,559	21,556	3,01,351
142	INNSA1	6131985	26-05-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600																							

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	COUN	SUPPLIERNAME	INVOICECUR	ITEMDESCRIPTION	CTH	QUANTIT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
144	INNSA1	6245427	03-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1038 CTN)	73181400	25250	KGS	0.8	16,84,680	6,31,250	2,52,702	25,270	3,53,277	1.48	31,16,658	11,67,812	4,67,499	46,750	6,53,563	5,36,562	2,14,797	21,480	3,00,286
145	INNSA1	6267614	05-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1049 CTN)	73181400	25356	KGS	0.8	16,91,752	6,33,900	2,53,763	25,376	3,54,760	1.48	31,29,742	11,72,714	4,69,461	46,946	6,56,307	5,38,815	2,15,698	21,570	3,01,546
146	INNSA1	6368196	12-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1113 CTN)	73181400	25544	KGS	0.78	16,61,688	6,22,635	2,49,253	24,925	3,48,456	1.48	31,52,947	11,81,409	4,72,942	47,294	6,61,173	5,58,775	2,23,689	22,369	3,12,717
147	INNSA1	6368885	12-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1151 CTN)	73181400	25528	KGS	0.78	16,60,647	6,22,245	2,49,097	24,910	3,48,238	1.48	31,50,972	11,80,669	4,72,646	47,265	6,60,759	5,58,425	2,23,549	22,355	3,12,521
148	INNSA1	6418315	15-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1065 CTNS)	73181400	25255	KGS	0.8	16,85,014	6,31,375	2,52,752	25,275	3,53,347	2.19	46,12,725	17,28,388	6,91,909	69,191	9,67,288	10,97,013	4,39,157	43,916	6,13,941
149	INNSA1	6448005	17-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1140 CTN)	73181400	25532	KGS	0.78	16,53,937	6,19,730	2,48,091	24,809	3,46,831	1.48	31,38,240	11,75,899	4,70,736	47,074	6,58,089	5,56,168	2,22,645	22,265	3,11,258
150	INNSA1	6452690	17-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1053 CTN)	73181400	25498	KGS	0.8	16,94,087	6,34,775	2,54,113	25,411	3,55,250	1.48	31,34,061	11,74,333	4,70,109	47,011	6,57,213	5,39,558	2,15,996	21,600	3,01,963
151	INNSA1	6453821	17-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1039 CTNS)	73181400	24802	KGS	0.8	16,47,845	6,17,448	2,47,177	24,718	3,45,553	1.48	30,48,513	11,42,278	4,57,277	45,728	6,39,273	5,24,830	2,10,100	21,010	2,93,720
152	INNSA1	6473062	19-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DEYAILS AS PER PACKING LIST (TOTAL 1089 CTN)	73181400	25316	KGS	0.8	16,81,995	6,30,244	2,52,299	25,230	3,52,714	1.48	31,11,691	11,65,951	4,66,754	46,675	6,52,522	5,35,707	2,14,454	21,445	2,99,807
153	INNSA1	6614080	28-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING (TOTAL 1054CTN)	73181400	25200	KGS	0.81	16,95,217	6,35,198	2,54,282	25,428	3,55,487	1.48	30,97,433	11,60,608	4,64,615	46,461	6,49,532	5,25,410	2,10,332	21,033	2,94,045
154	INNSA1	6617242	28-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1136 CTN)	73181400	24837	KGS	0.81	16,70,797	6,26,048	2,50,620	25,062	3,50,366	2.05	42,28,561	15,84,442	6,34,284	63,428	8,86,729	9,58,394	3,83,665	38,366	5,36,363
155	INNSA1	6646440	30-06-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL 1095 CTN)	73181400	25671	KGS	0.78	16,62,942	6,23,104	2,49,441	24,944	3,48,719	1.48	31,55,325	11,82,300	4,73,299	47,330	6,61,672	5,59,196	2,23,858	22,386	3,12,953
156	INNSA1	6691772	03-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1092 CTN)	73181400	24810	KGS	0.81	16,68,981	6,25,367	2,50,347	25,035	3,49,985	1.88	38,73,685	14,51,470	5,81,053	58,105	8,12,312	8,26,102	3,30,706	33,071	4,62,326
157	INNSA1	6811434	11-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER DETAILS AS PER PACKING LIST (TOTAL 1074 CTN)	73181400	24798	KGS	0.81	16,72,191	6,26,570	2,50,829	25,083	3,50,658	1.48	30,55,362	11,44,844	4,58,304	45,830	6,40,709	5,18,274	2,07,476	20,748	2,90,051
158	INNSA1	6847553	13-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1153 CTN)	73181400	25405	KGS	0.79	16,70,823	6,26,058	2,50,624	25,062	3,50,372	1.48	31,30,150	11,72,867	4,69,523	46,952	6,56,392	5,46,810	2,18,899	21,890	3,06,021
159	INNSA1	6863291	14-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW DETAILS AS PER PACKING LIST (TOTAL1172 CTN)	73181400	25620	KGS	0.79	17,27,621	6,47,340	2,59,143	25,914	3,62,282	1.48	31,56,640	11,82,793	4,73,496	47,350	6,61,947	5,35,454	2,14,353	21,435	2,99,665
160	INNSA1	6881468	15-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS A	73181400	25610	KGS	0.79	16,84,306	6,31,109	2,52,646	25,265	3,53,199	1.48	31,55,408	11,82,332	4,73,311	47,331	6,61,689	5,51,222	2,20,665	22,067	3,08,490
161	INNSA1	6944163	19-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USED AS PERBTH TEST REPORT IRON 99.22% MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25474	KGS	0.81	17,17,776	6,43,650	2,57,666	25,767	3,60,218	1.48	31,38,652	11,76,053	4,70,798	47,080	6,58,175	5,32,402	2,13,131	21,313	2,97,958
162	INNSA1	6980807	21-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USED AS PERBTH TEST REPORT IRON 99.22% MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25578	KGS	0.81	17,18,573	6,43,949	2,57,786	25,779	3,60,385	1.96	41,58,522	15,58,199	6,23,778	62,378	8,72,042	9,14,249	3,65,992	36,599	5,11,657
163	INNSA1	7026195	24-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	24838	KGS	0.79	16,27,647	6,09,879	2,44,147	24,415	3,41,317	1.48	30,49,262	11,42,559	4,57,389	45,739	6,39,430	5,32,679	2,13,242	21,324	2,98,113
164	INNSA1	7068169	27-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS A	73181400	25568	KGS	0.79	16,75,484	6,27,804	2,51,323	25,132	3,51,349	1.48	31,38,881	11,76,139	4,70,832	47,083	6,58,223	5,48,335	2,19,510	21,951	3,06,874
165	INNSA1	7071096	27-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS A	73181400	25015	KGS	0.79	16,80,745	6,29,775	2,52,112	25,211	3,52,452	1.48	30,70,991	11,50,701	4,60,649	46,065	6,43,987	5,20,925	2,08,537	20,854	2,91,535
166	INNSA1	7086477	28-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22% MAGANESE 0.62%ANDCHROMIUM 0.16% (DETAILS A	73181400	25579	KGS	0.79	16,76,205	6,28,074	2,51,431	25,143	3,51,500	1.48	31,40,232	11,76,645	4,71,035	47,103	6,58,507	5,48,571	2,19,604	21,960	3,07,006
167	INNSA1	7088334	28-07-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22% MAGANESE 0.62%ANDCHROMIUM 0.16	73181400	25095	KGS	0.81	16,86,121	6,31,789	2,52,918	25,292	3,53,579	2.08	43,29,791	16,22,373	6,49,469	64,947	9,07,957	9,90,583	3,96,551	39,655	5,54,378
168	INNSA1	7189798	04-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22% MAGANESE 0.62% AND CHROMIUM 0.	73181400	25295	KGS	0.81	17,12,876	6,41,815	2,56,931	25,693	3,59,190	1.95	41,23,591	15,45,109	6,18,539	61,854	8,64,717	9,03,295	3,61,607	36,161	5,05,527
169	INNSA1	7305448	11-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	25358	KGS	0.79	16,74,744	6,27,527	2,51,212	25,121	3,51,194	1.48	31,37,495	11,75,619	4,70,624	47,062	6,57,933	5,48,093	2,19,413	21,941	3,06,739
170	INNSA1	7306691	11-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW -MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	25295	KGS	0.79	16,70,583	6,25,967	2,50,587	25,059	3,50,321	1.48	31,29,700	11,72,698	4,69,455	46,945	6,56,298	5,46,731	2,18,868	21,887	3,05,977
171	INNSA1	7308016	11-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER -MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16	73181400	25171	KGS	0.8	16,83,436	6,30,784	2,52,515	25,252	3,53,017	1.48	31,14,357	11,66,950	4,67,154	46,715	6,53,081	5,36,166	2,14,638	21,464	3,00,064
172	INNSA1	7519944	25-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16	73181400	25503	KGS	0.8	17,11,761	6,41,397	2,56,764	25,676	3,58,956	1.48	31,66,759	11,86,584	4,75,014	47,501	6,64,069	5,45,187	2,18,250	21,825	3,05,113

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	COUN	SUPPLIERNAME	INVOICECUR	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
173	INNSA1	7520508	25-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16	73181400	24462	KGS	0.8	16,41,889	6,15,216	2,46,283	24,628	3,44,304	1.48	30,37,495	11,38,149	4,55,624	45,562	6,36,963	5,22,934	2,09,341	20,934	2,92,659
174	INNSA1	7535331	26-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	25416	KGS	0.8	17,05,922	6,39,209	2,55,888	25,589	3,57,732	1.48	31,55,956	11,82,536	4,73,393	47,339	6,61,804	5,43,328	2,17,505	21,751	3,04,072
175	INNSA1	7535734	26-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW -MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	25570	KGS	0.8	17,16,258	6,43,082	2,57,439	25,744	3,59,899	1.48	31,75,078	11,89,702	4,76,262	47,626	6,65,814	5,46,620	2,18,823	21,882	3,05,914
176	INNSA1	7536840	26-08-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW -MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS A	73181400	25590	KGS	0.79	16,96,131	6,35,540	2,54,420	25,442	3,55,679	1.48	31,77,561	11,90,632	4,76,634	47,663	6,66,335	5,55,092	2,22,215	22,221	3,10,656
177	INNSA1	7643803	02-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16	73181400	25300	KGS	0.81	21,01,443	7,87,411	3,15,216	31,522	4,40,673	1.90	40,33,073	15,11,192	6,04,961	60,496	8,45,735	7,23,782	2,89,744	28,974	4,05,063
178	INNSA1	7733801	08-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS A	73181400	25280	KGS	0.8	16,97,805	6,36,168	2,54,671	25,467	3,56,030	1.48	31,40,939	11,76,910	4,71,141	47,114	6,58,655	5,40,742	2,16,470	21,647	3,02,625
179	INNSA1	7734770	08-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% ANDCHROMIUM 0.1	73181400	25110	KGS	0.8	16,86,388	6,31,889	2,52,958	25,296	3,53,635	1.68	35,41,414	13,26,968	5,31,212	53,121	7,42,635	6,95,078	2,78,254	27,825	3,88,999
180	INNSA1	7732355	08-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS A	73181400	25415	KGS	0.81	17,28,207	6,47,559	2,59,231	25,923	3,62,405	1.48	31,57,712	11,83,195	4,73,657	47,366	6,62,172	5,35,635	2,14,426	21,443	2,99,767
181	INNSA1	7825223	14-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16	73181400	25270	KGS	0.8	16,97,133	6,35,916	2,54,570	25,457	3,55,889	1.90	40,30,691	15,10,300	6,04,604	60,460	8,45,236	8,74,384	3,50,034	35,003	4,89,347
182	INNSA1	7861502	16-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	23580	KGS	0.8	15,83,633	5,93,387	2,37,545	23,754	3,32,088	1.48	29,29,721	10,97,766	4,39,458	43,946	6,14,362	5,04,379	2,01,913	20,191	2,82,275
183	INNSA1	7862863	16-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	25105	KGS	0.81	17,07,127	6,39,661	2,56,069	25,607	3,57,985	1.48	31,19,196	11,68,763	4,67,879	46,788	6,54,095	5,29,102	2,11,810	21,181	2,96,111
184	INNSA1	7863031	16-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	25423	KGS	0.8	17,07,409	6,39,766	2,56,111	25,611	3,58,044	1.48	31,58,706	11,83,567	4,73,806	47,381	6,62,381	5,43,801	2,17,695	21,769	3,04,337
185	INNSA1	7935051	21-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	24660	KGS	0.81	16,76,868	6,28,322	2,51,530	25,153	3,51,639	1.48	30,63,906	11,48,046	4,59,586	45,959	6,42,501	5,19,723	2,08,056	20,806	2,90,862
186	INNSA1	7932638	21-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS	73181400	25376	KGS	0.81	17,25,555	6,46,566	2,58,833	25,883	3,61,849	1.48	31,52,866	11,81,379	4,72,930	47,293	6,61,156	5,34,814	2,14,097	21,410	2,99,307
187	INNSA1	7934048	21-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62% AND CHROMIUM 0.16% (DETAILS AS	73181400	25290	KGS	0.81	17,19,707	6,44,374	2,57,956	25,796	3,60,623	1.48	31,42,181	11,77,375	4,71,327	47,133	6,58,915	5,33,001	2,13,371	21,337	2,98,293
188	INNSA1	8087937	30-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25455	KGS	0.8	17,11,594	6,41,334	2,56,739	25,674	3,58,921	1.87	40,00,851	14,99,119	6,00,128	60,013	8,38,979	8,57,785	3,43,389	34,339	4,80,057
189	INNSA1	8084479	30-09-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25405	KGS	0.8	17,08,232	6,40,075	2,56,235	25,623	3,58,216	1.90	40,57,051	15,20,177	6,08,558	60,856	8,50,764	8,80,103	3,52,323	35,232	4,92,547
190	INNSA1	8156990	05-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25330	KGS	0.8	17,03,189	6,38,185	2,55,478	25,548	3,57,159	1.48	31,50,900	11,80,642	4,72,635	47,264	6,60,744	5,42,457	2,17,157	21,716	3,03,585
191	INNSA1	8233551	10-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	25526	KGS	0.8	17,18,410	6,43,888	2,57,762	25,776	3,60,351	1.48	31,79,059	11,91,193	4,76,859	47,686	6,66,649	5,47,305	2,19,097	21,910	3,06,298
192	INNSA1	8233710	10-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	24580	KGS	0.81	16,75,410	6,27,776	2,51,311	25,131	3,51,333	1.48	30,61,242	11,47,048	4,59,186	45,919	6,41,943	5,19,272	2,07,875	20,787	2,90,609
193	INNSA1	8245016	11-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25475	KGS	0.8	17,14,977	6,42,602	2,57,247	25,725	3,59,631	1.48	31,72,707	11,88,814	4,75,906	47,591	6,65,317	5,46,212	2,18,660	21,866	3,05,686
194	INNSA1	8242586	11-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	25175	KGS	0.81	17,15,966	6,42,972	2,57,395	25,739	3,59,838	1.48	31,35,345	11,74,814	4,70,302	47,030	6,57,482	5,31,841	2,12,907	21,291	2,97,644
195	INNSA1	8242823	11-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	25655	KGS	0.81	17,48,683	6,55,232	2,62,302	26,230	3,66,699	1.48	31,95,125	11,97,213	4,79,269	47,927	6,70,018	5,41,982	2,16,966	21,697	3,03,319
196	INNSA1	8410934	21-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	24370	KGS	0.81	16,62,083	6,22,782	2,49,312	24,931	3,48,539	1.48	30,36,892	11,37,923	4,55,534	45,553	6,36,836	5,15,141	2,06,221	20,622	2,88,297

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	COUN	SUPPLIERNAME	INVOICECUR	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISEASSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
197	INNSA1	8410982	21-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (DETAILS AS P	73181400	25402	KGS	0.81	17,32,467	6,49,156	2,59,870	25,987	3,63,298	1.48	31,65,496	11,86,111	4,74,824	47,482	6,63,804	5,36,956	2,14,954	21,495	3,00,506
198	INNSA1	8408987	21-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	24485	KGS	0.81	16,69,926	6,25,721	2,50,489	25,049	3,50,183	1.48	30,51,223	11,43,293	4,57,683	45,768	6,39,841	5,17,572	2,07,195	20,719	2,89,658
199	INNSA1	8410087	21-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (DETAILS AS P	73181400	25428	KGS	0.81	17,34,240	6,49,820	2,60,136	26,014	3,63,670	1.48	31,68,736	11,87,325	4,75,310	47,531	6,64,484	5,37,505	2,15,174	21,517	3,00,814
200	INNSA1	8491036	27-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW - MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (DETAILS AS	73181400	25125	KGS	0.81	17,13,575	6,42,077	2,57,036	25,704	3,59,337	1.48	31,30,977	11,73,177	4,69,647	46,965	6,56,566	5,31,100	2,12,610	21,261	2,97,229
201	INNSA1	8534965	30-10-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER - MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.1	73181400	25380	KGS	0.8	17,09,597	6,40,586	2,56,440	25,644	3,58,502	1.48	31,62,754	11,85,084	4,74,413	47,441	6,63,230	5,44,498	2,17,974	21,797	3,04,727
202	INNSA1	8582624	02-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	SELF DRILLING IRON SCREW MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (DETAILS AS P	73181400	25375	KGS	0.81	17,30,626	6,48,466	2,59,594	25,959	3,62,912	1.48	31,62,131	11,84,851	4,74,320	47,432	6,63,099	5,36,385	2,14,726	21,473	3,00,187
203	INNSA1	8583177	02-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW WITH WASHER MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	25260	KGS	0.8	17,01,514	6,37,557	2,55,227	25,523	3,56,807	1.48	31,47,800	11,79,481	4,72,170	47,217	6,60,094	5,41,924	2,16,943	21,694	3,03,286
204	INNSA1	8716052	10-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX FLANG HEAD SELF DRILLING SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (D	73181400	23997	KGS	0.8	16,15,478	6,05,320	2,42,322	24,232	3,38,766	1.48	29,88,634	11,19,841	4,48,295	44,830	6,26,717	5,14,522	2,05,973	20,597	2,87,951
205	INNSA1	8745082	13-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX FLANG HEAD SELF DRILLING SCREW MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16% (D	73181400	25140	KGS	0.8	16,92,425	6,34,152	2,53,864	25,386	3,54,901	1.48	31,30,986	11,73,180	4,69,648	46,965	6,56,568	5,39,029	2,15,784	21,578	3,01,666
206	INNSA1	8744751	13-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	HEX WASHER HEAD SELF DRILLING SCREW -MATERIAL USEED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%AND CHROMIUM 0.16%	73181400	25605	KGS	0.81	17,45,275	6,53,955	2,61,791	26,179	3,65,984	1.48	31,88,898	11,94,880	4,78,335	47,833	6,68,712	5,40,925	2,16,543	21,654	3,02,728
207	INNSA1	8823600	18-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	SELF DRILLING IRON SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (DETAILS AS P	73181400	13358	KGS	0.8	8,98,726	3,36,753	1,34,809	13,481	1,88,463	1.48	16,62,644	6,22,992	2,49,397	24,940	3,48,656	2,86,240	1,14,588	11,459	1,60,193
208	INNSA1	8823618	18-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	CSK PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	21597	KGS	0.8	14,53,046	5,44,456	2,17,957	21,796	3,04,704	1.48	26,88,135	10,07,244	4,03,220	40,322	5,63,702	4,62,788	1,85,263	18,526	2,58,998
209	INNSA1	8823618	18-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	PAN PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	2447	KGS	0.8	1,64,634	61,688	24,695	2,470	34,524	1.48	3,04,573	1,14,124	45,686	4,569	63,869	52,435	20,991	2,099	29,345
210	INNSA1	8823618	18-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	TRUSS PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.1	73181400	1848	KGS	0.8	1,24,333	46,588	18,650	1,865	26,073	1.48	2,30,017	86,187	34,503	3,450	48,235	39,600	15,853	1,585	22,162
211	INNSA1	8841874	20-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX FLANG HEAD SELF DRILLING SCREW - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (D	73181400	25365	KGS	0.8	17,06,557	6,39,447	2,55,984	25,598	3,57,865	1.48	31,57,131	11,82,977	4,73,570	47,357	6,62,050	5,43,530	2,17,586	21,759	3,04,185
212	INNSA1	8841874	20-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX WASHER HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	25365	KGS	0.8	17,06,557	6,39,447	2,55,984	25,598	3,57,865	1.48	31,57,131	11,82,977	4,73,570	47,357	6,62,050	5,43,530	2,17,586	21,759	3,04,185
213	INNSA1	8878836	22-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX FLANG HEAD SELF DRILLING SCREW - MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (D	73181400	24938	KGS	0.8	16,77,829	6,28,682	2,51,674	25,167	3,51,841	1.48	31,03,983	11,63,062	4,65,597	46,560	6,50,905	5,34,380	2,13,923	21,392	2,99,065
214	INNSA1	8878836	22-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX WASHER HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE0.62%AND CHROMIUM 0.16% (	73181400	18800	KGS	0.8	12,64,864	4,73,945	1,89,730	18,973	2,65,242	1.48	23,39,998	8,76,798	3,51,000	35,100	4,90,698	4,02,853	1,61,270	16,127	2,25,456
215	INNSA1	8878836	22-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	CSK PHILLIPS HEAD SELF DRILLING SCREW CHIPBORD SCREW -MATERIAL USEED AS PER BTH TEST REPORT IRON 99.22%MAGANESE0.62%AN	73181400	6437	KGS	0.8	4,33,081	1,62,276	64,962	6,496	90,817	1.48	8,01,201	3,00,210	1,20,180	12,018	1,68,012	1,37,934	55,218	5,522	77,195
216	INNSA1	8927593	25-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	CSK PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	19019	KGS	0.81	12,95,593	4,85,459	1,94,339	19,434	2,71,686	1.48	23,67,257	8,87,011	3,55,089	35,509	4,96,414	4,01,552	1,60,750	16,075	2,24,728
217	INNSA1	8927593	25-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	PAN PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	2476	KGS	0.81	1,68,668	63,200	25,300	2,530	35,370	1.48	3,08,183	1,15,476	46,227	4,623	64,626	52,276	20,927	2,093	29,256
218	INNSA1	8927593	25-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	TRUSS PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.1	73181400	4309	KGS	0.81	2,93,533	1,09,987	44,030	4,403	61,554	1.48	5,36,333	2,00,964	80,450	8,045	1,12,469	90,977	36,420	3,642	50,915

S.No.	CUSTOMH	BENUMBE	BEDATE	NAMEOFTHEIMPORTER	BEIECCODE	COUN	SUPPLIERNAME	INVOICECUR	ITEMDESCRIPTION	CTH	QUANT	UQC	UNITPRI	ITEMWISESSVA	DUTY PAID	BCD PAID	SWS PAID	IGST PAID	Revised	Rev AV	REV DUTY PAY	REV BCD	REV SWS	REV IGST	DIFF DUTY	DIFF BCD	DIFF SWS	DIFF IGST
219	INNSA1	8927815	25-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	DRYWALL SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (DETAILS AS PER PACKIN	73181400	25944	KGS	0.81	17,67,331	6,62,219	2,65,100	26,510	3,70,609	1.48	32,29,198	12,09,981	4,84,380	48,438	6,77,163	5,47,761	2,19,280	21,928	3,06,553
220	INNSA1	9000461	30-11-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX FLANG HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (D	73181400	50829	KGS	0.8	34,19,775	12,81,390	5,12,966	51,297	7,17,127	1.48	63,26,584	23,70,571	9,48,988	94,899	13,26,685	10,89,181	4,36,021	43,602	6,09,558
221	INNSA1	9106616	07-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX WASHER HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	25576	KGS	0.8	17,20,753	6,44,766	2,58,113	25,811	3,60,842	1.48	31,83,394	11,92,818	4,77,509	47,751	6,67,558	5,48,051	2,19,396	21,940	3,06,716
222	INNSA1	9106616	07-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	HEX FLANG HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (D	73181400	25235	KGS	0.8	16,97,811	6,36,170	2,54,672	25,467	3,56,031	1.48	31,40,950	11,76,914	4,71,142	47,114	6,58,657	5,40,744	2,16,471	21,647	3,02,626
223	INNSA1	9128906	08-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	CSK PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	20181	KGS	0.8	13,61,007	5,09,969	2,04,151	20,415	2,85,403	1.48	25,17,862	9,43,443	3,77,679	37,768	5,27,996	4,33,474	1,73,528	17,353	2,42,593
224	INNSA1	9128906	08-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	PAN PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	1118	KGS	0.8	75,398	28,252	11,310	1,131	15,811	1.48	1,39,486	52,265	20,923	2,092	29,250	24,014	9,613	961	13,439
225	INNSA1	9128906	08-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	YIWU SUPPLY AND MARKETING IMPORT AN	USD	TRUSS PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED ASPER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.1	73181400	4505	KGS	0.8	3,03,817	1,13,840	45,573	4,557	63,710	1.48	5,62,062	2,10,605	84,309	8,431	1,17,864	96,764	38,737	3,874	54,154
226	INNSA1	9124397	08-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	DRYWALL SCREW (PHILLIPS BUGLE HEAD) -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	49350	KGS	0.81	33,69,766	12,62,651	5,05,465	50,546	7,06,640	1.48	61,57,103	23,07,067	9,23,566	92,357	12,91,145	10,44,415	4,18,101	41,810	5,84,505
227	INNSA1	9200304	13-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	PAN PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	4701	KGS	0.81	3,20,998	1,20,278	48,150	4,815	67,313	1.48	5,86,516	2,19,768	87,977	8,798	1,22,992	99,489	39,828	3,983	55,679
228	INNSA1	9200304	13-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	DRYWALL SCREW (PHILLIPS BUGLE HEAD) -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	36461	KGS	0.81	24,89,666	9,32,878	3,73,450	37,345	5,22,083	1.48	45,49,020	17,04,518	6,82,353	68,235	9,53,930	7,71,640	3,08,903	30,890	4,31,846
229	INNSA1	9200304	13-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	CSK PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	6215	KGS	0.81	4,24,379	1,59,015	63,657	6,366	88,992	1.48	7,75,408	2,90,545	1,16,311	11,631	1,62,603	1,31,531	52,654	5,265	73,611
230	INNSA1	9200304	13-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	TRUSS PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16	73181400	3303	KGS	0.81	2,25,539	84,509	33,831	3,383	47,295	1.48	4,12,095	1,54,412	61,814	6,181	86,416	69,903	27,984	2,798	39,121
231	INNSA1	9241253	15-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	DRYWALL SCREW (PHILLIPS BUGLE HEAD) -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	23975	KGS	0.81	16,37,085	6,13,416	2,45,563	24,556	3,43,297	1.48	29,91,217	11,20,809	4,48,683	44,868	6,27,258	5,07,393	2,03,120	20,312	2,83,961
232	INNSA1	9287107	18-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	HEX WASHER HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	24930	KGS	0.8	16,81,279	6,29,975	2,52,192	25,219	3,52,564	1.48	31,10,367	11,65,454	4,66,555	46,655	6,52,244	5,35,479	2,14,363	21,436	2,99,680
233	INNSA1	9287107	18-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	HEX FLANG HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (D	73181400	25315	KGS	0.8	17,07,244	6,39,704	2,56,087	25,609	3,58,009	1.48	31,58,401	11,83,453	4,73,760	47,376	6,62,317	5,43,749	2,17,674	21,767	3,04,308
234	INNSA1	9388109	23-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	DRYWALL SCREW (PHILLIPS BUGLE HEAD) -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16% (	73181400	24688	KGS	0.81	16,75,772	6,27,912	2,51,366	25,137	3,51,409	1.48	30,61,905	11,47,296	4,59,286	45,929	6,42,081	5,19,384	2,07,920	20,792	2,90,672
235	INNSA1	9388109	23-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	CSK PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	16555	KGS	0.81	11,23,720	4,21,058	1,68,558	16,856	2,35,644	1.48	20,53,217	7,69,341	3,07,983	30,798	4,30,560	3,48,283	1,39,425	13,942	1,94,916
236	INNSA1	9388109	23-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	PAN PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PERBTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16%	73181400	4822	KGS	0.81	3,27,308	1,22,642	49,096	4,910	68,636	1.48	5,98,044	2,24,087	89,707	8,971	1,25,410	1,01,445	40,610	4,061	56,773
237	INNSA1	9388109	23-12-2023	DURABUILD ROOFING SOLUTION	AHQPJ5600A	CN	NINGBO ZHONGRUI IMPORT AND EXPORT C	USD	TRUSS PHILLIPS HEAD SELF DRILLING SCREW -MATERIAL USED AS PER BTH TEST REPORT IRON 99.22%MAGANESE 0.62%ANDCHROMIUM 0.16	73181400	4359	KGS	0.81	2,95,880	1,10,866	44,382	4,438	62,046	1.48	5,40,621	2,02,571	81,093	8,109	1,13,368	91,704	36,711	3,671	51,322
											Grand Total			42,78,68,341	15,92,52,564	6,33,56,133	63,35,613	8,95,60,816		80,19,76,348	29,85,49,637	11,87,93,444	1,18,79,344	16,78,76,844	13,92,97,073	5,54,37,311	55,43,731	7,83,16,029

SR.NO.	COMMODITY NAME	SIZE	BOE NO.	BOE DATE	Total Weight(Kg)	Actual Value as per Cost Sheet(USD)	Final Value (USD) (Fr+In)	Actual Exchange Rate (USD to INR)	Re-determined Ass Value
1	SELF DRILLING SCREW	10*20	9000461	30-11-2023	945	1.22	1.48	84.1	1,17,441
2	SELF DRILLING SCREW	10*20	8878836	22-11-2023	756	1.22	1.48	84.1	93,953
3	SELF DRILLING SCREW	10*20	8245016	10-11-2023	1001.7	1.22	1.48	84.15	1,24,562
4	SELF DRILLING SCREW	10*20	8084479	30-09-2023	1077.3	1.57	1.90	84.05	1,72,190
5	SELF DRILLING SCREW	10*20	7189798	04-08-2023	945	1.61	1.95	83.6	1,54,063
6	SELF DRILLING SCREW	10*20	6980807	21-07-2023	245.7	1.62	1.96	82.95	39,992
7	SELF DRILLING SCREW	10*20	8878836	22-11-2023	4454.1	1.22	1.48	84.1	5,53,541
8	SELF DRILLING SCREW	10*20	8744751	13-11-2023	1696.8	1.22	1.48	84.15	2,10,998
9	SELF DRILLING SCREW	10*20	8744751	13-11-2023	1081.71	1.22	1.48	84.15	1,34,511
10	SELF DRILLING SCREW	10*20	8583177	02-11-2023	975.66	1.22	1.48	84.2	1,21,396
11	SELF DRILLING SCREW	10*20	8582624	02-11-2023	2439.15	1.22	1.48	84.2	3,03,490
12	SELF DRILLING SCREW	10*20	8534965	30-10-2023	1760.43	1.22	1.48	84.2	2,19,041
13	SELF DRILLING SCREW	10*20	8245016	10-11-2023	933.24	1.22	1.48	84.15	1,16,049
14	SELF DRILLING SCREW	10*20	8242823	10-11-2023	7953.75	1.22	1.48	84.15	9,89,053
15	SELF DRILLING SCREW	10*20	7862863	16-09-2023	2163.42	1.22	1.48	83.95	2,68,383
16	SELF DRILLING SCREW	10*20	7519944	25-08-2023	2375.52	1.22	1.48	83.9	2,94,520
18	SELF DRILLING SCREW	10*25	8878836	22-11-2023	2486	1.22	1.48	84.1	3,08,952
19	SELF DRILLING SCREW	10*25	8744751	13-11-2023	1386	1.22	1.48	84.15	1,72,350
20	SELF DRILLING SCREW	10*25	8242823	10-11-2023	2530	1.22	1.48	84.15	3,14,607
21	SELF DRILLING SCREW	10*25	7732355	08-09-2023	1760	1.22	1.48	83.95	2,18,337
22	SELF DRILLING SCREW	10*25	7519944	25-08-2023	2200	1.22	1.48	83.9	2,72,758
23	SELF DRILLING SCREW	10*25	6944163	19-07-2023	1738	1.22	1.48	83.25	2,13,810
25	SELF DRILLING SCREW	12*100	8245016	10-11-2023	1050	1.22	1.48	84.15	1,30,568
26	SELF DRILLING SCREW	12*100	6906913	31-12-2021	1050	1.22	1.48	77.15	1,19,707
27	SELF DRILLING SCREW	12*100	7189798	08-04-2023	798	1.61	1.95	83.6	1,30,097
28	SELF DRILLING SCREW	12*100	6617242	28-06-2023	630	1.69	2.05	83.05	1,07,103
29	SELF DRILLING SCREW	12*100	6473062	19-06-2023	1512	1.22	1.48	83.05	1,85,560
31	SELF DRILLING SCREW	12*100	8582624	02-11-2023	1071	1.22	1.48	84.2	1,33,259
32	SELF DRILLING SCREW	12*100	7825223	14-09-2023	903	1.57	1.90	83.95	1,44,159
33	SELF DRILLING SCREW	12*100	7643803	02/09/2023	630	1.57	1.90	83.9	1,00,516
34	SELF DRILLING SCREW	12*100	6453821	17-06-2023	1029	1.22	1.48	83.05	1,26,284
35	SELF DRILLING SCREW	12*100	6453821	17-06-2023	1050	1.22	1.48	83.05	1,28,861
36	SELF DRILLING SCREW	12*100	6452690	17-06-2023	1050	1.22	1.48	83.05	1,28,861
37	SELF DRILLING SCREW	12*100	5678852	26-04-2023	21	1.22	1.48	83.15	2,580
39	SELF DRILLING SCREW	12*110	8245016	10-11-2023	813.45	1.22	1.48	84.15	1,01,153
40	SELF DRILLING SCREW	12*110	7643803	09-02-2023	813.45	1.57	1.90	83.9	1,29,786
42	SELF DRILLING SCREW	12*125	8582624	11-02-2023	1275	1.22	1.48	84.2	1,58,641
43	SELF DRILLING SCREW	12*125	6906913	31-12-2021	25	1.22	1.48	77.15	2,850
45	SELF DRILLING SCREW	12*125	6473062	19-06-2023	725	1.22	1.48	83.05	88,976
46	SELF DRILLING SCREW	12*125	6906913	31-12-2021	350	1.22	1.48	77.15	39,902
47	SELF DRILLING SCREW	12*125	6601064	09-12-2021	325	1.22	1.48	75.9	36,452
49	SELF DRILLING SCREW	12*125	8534965	30-10-2023	1912.5	1.22	1.48	84.2	2,37,962
50	SELF DRILLING SCREW	12*125	8242823	10-11-2023	1275	1.22	1.48	84.15	1,58,547
51	SELF DRILLING SCREW	12*125	7734770	09-08-2023	765	1.39	1.68	83.95	1,08,126
52	SELF DRILLING SCREW	12*125	6691772	03-07-2023	1147.5	1.55	1.88	83.05	1,78,920
53	SELF DRILLING SCREW	12*125	5854590	08-05-2023	229.5	1.75	2.12	82.6	40,182
55	SELF DRILLING SCREW	12*150	8084479	30-09-2023	450	1.57	1.90	84.05	71,926
56	SELF DRILLING SCREW	12*150	6906913	31-12-2021	1125	1.22	1.48	77.15	1,28,257
58	SELF DRILLING SCREW	12*150	6906913	31-12-2021	650	1.22	1.48	77.15	74,104
60	SELF DRILLING SCREW	12*150	4171135	13-01-2023	1800	1.22	1.48	83.7	2,22,977
61	SELF DRILLING SCREW	12*150	8646828	05-12-2022	875	1.22	1.48	77.05	99,626
62	SELF DRILLING SCREW	12*150	6601064	09-12-2021	225	1.22	1.48	75.9	25,236
64	SELF DRILLING SCREW	12*180	2345981	08/09/2022	210	1.22	1.48	80.45	24,965
66	SELF DRILLING SCREW	12*180	2345981	08/09/2022	160	1.22	1.48	80.45	19,021
68	SELF DRILLING SCREW	12*20	6691772	03/07/2023	480.2	1.55	1.88	83.05	74,873
69	SELF DRILLING SCREW	12*20	6617242	28/06/2023	240.1	1.69	2.05	83.05	40,818
71	SELF DRILLING SCREW	12*25	8087937	30/09/2023	1200	1.54	1.87	84.05	1,88,137
72	SELF DRILLING SCREW	12*25	8084479	30/09/2023	1560	1.57	1.90	84.05	2,49,342
73	SELF DRILLING SCREW	12*25	7825223	14/09/2023	1200	1.57	1.90	83.95	1,91,573
74	SELF DRILLING SCREW	12*25	7734770	08/09/2023	1200	1.39	1.68	83.95	1,69,610
75	SELF DRILLING SCREW	12*25	6418315	15/06/2023	888	1.81	2.19	83.4	1,62,365
77	SELF DRILLING SCREW	12*25	8087937	30/09/2023	3072	1.54	1.87	84.05	4,81,630
79	SELF DRILLING SCREW	12*25	6024785	19/05/2023	600	1.66	2.01	83.3	1,00,494
81	SELF DRILLING SCREW	12*25	9000461	30/11/2023	1250	1.22	1.48	84.1	1,55,346

SR.NO.	COMMODITY NAME	SIZE	BOE NO.	BOE DATE	Total Weight(Kg)	Actual Value as per Cost Sheet(USD)	Final Value (USD) (Fr+In)	Actual Exchange Rate (USD to INR)	Re-determined Ass Value
82	SELF DRILLING SCREW	12*25	9000461	30/11/2023	2250	1.22	1.48	84.1	2,79,623
83	SELF DRILLING SCREW	12*25	9000461	30/11/2023	8250	1.22	1.48	84.1	10,25,283
84	SELF DRILLING SCREW	12*25	8878836	22/11/2023	2775	1.22	1.48	84.1	3,44,868
85	SELF DRILLING SCREW	12*25	8878836	22/11/2023	2500	1.22	1.48	84.1	3,10,692
86	SELF DRILLING SCREW	12*25	8878836	22/11/2023	7500	1.22	1.48	84.1	9,32,075
87	SELF DRILLING SCREW	12*25	8841874	20/11/2023	5000	1.22	1.48	84.1	6,21,383
88	SELF DRILLING SCREW	12*25	8745082	13/11/2023	1100	1.22	1.48	84.15	1,36,786
89	SELF DRILLING SCREW	12*25	8745082	13/11/2023	1575	1.22	1.48	84.15	1,95,852
90	SELF DRILLING SCREW	12*25	8744751	13/11/2023	12500	1.22	1.48	84.15	15,54,382
91	SELF DRILLING SCREW	12*25	8744751	13/11/2023	3050	1.22	1.48	84.15	3,79,269
92	SELF DRILLING SCREW	12*25	8716052	11-10-2023	2500	1.22	1.48	84.15	3,10,876
93	SELF DRILLING SCREW	12*25	8716052	11-10-2023	3625	1.22	1.48	84.15	4,50,771
94	SELF DRILLING SCREW	12*25	8583177	02/11/2023	1300	1.22	1.48	84.2	1,61,752
95	SELF DRILLING SCREW	12*25	8583177	02/11/2023	1150	1.22	1.48	84.2	1,43,088
96	SELF DRILLING SCREW	12*25	8583177	02/11/2023	100	1.22	1.48	84.2	12,442
98	SELF DRILLING SCREW	12*32	7825223	14/09/2023	882	1.57	1.90	83.95	1,40,807
100	SELF DRILLING SCREW	12*35	7189798	04/08/2023	1152	1.61	1.95	83.6	1,87,810
102	SELF DRILLING SCREW	12*35	9000461	30/11/2023	1920	1.22	1.48	84.1	2,38,611
103	SELF DRILLING SCREW	12*35	8084479	30/09/2023	1560	1.57	1.90	84.05	2,49,342
105	SELF DRILLING SCREW	12*35	8878836	22/11/2023	815.15	1.22	1.48	84.1	1,01,304
106	SELF DRILLING SCREW	12*35	8745082	13/11/2023	2538.61	1.22	1.48	84.15	3,15,678
107	SELF DRILLING SCREW	12*35	8744751	13/11/2023	1630.3	1.22	1.48	84.15	2,02,729
108	SELF DRILLING SCREW	12*35	8583177	02/11/2023	745.28	1.22	1.48	84.2	92,731
109	SELF DRILLING SCREW	12*35	8242823	10-11-2023	1653.59	1.22	1.48	84.15	2,05,625
110	SELF DRILLING SCREW	12*35	7862863	16/09/2023	3260.6	1.22	1.48	83.95	4,04,494
112	SELF DRILLING SCREW	12*35	7862863	16/09/2023	888	1.22	1.48	83.95	1,10,161
114	SELF DRILLING SCREW	12*45	8878836	22/11/2023	1213	1.22	1.48	84.1	1,50,748
115	SELF DRILLING SCREW	12*45	6418315	15/06/2023	630.76	1.81	2.19	83.4	1,15,330
116	SELF DRILLING SCREW	12*45	6233138	02/06/2023	97.04	1.71	2.07	83.4	16,763
118	SELF DRILLING SCREW	12*45	8878836	22/11/2023	1178.1	1.22	1.48	84.1	1,46,410
119	SELF DRILLING SCREW	12*45	8878836	22/11/2023	2217.6	1.22	1.48	84.1	2,75,596
120	SELF DRILLING SCREW	12*45	8841874	20/11/2023	1640.1	1.22	1.48	84.1	2,03,826
121	SELF DRILLING SCREW	12*45	8745082	13/11/2023	1801.8	1.22	1.48	84.15	2,24,055
122	SELF DRILLING SCREW	12*45	8716052	11-10-2023	1016.4	1.22	1.48	84.15	1,26,390
123	SELF DRILLING SCREW	12*45	8156990	05/10/2023	669.9	1.22	1.48	84.05	83,203
125	SELF DRILLING SCREW	12*45	9000461	30/11/2023	1039.5	1.22	1.48	84.1	1,29,186
127	SELF DRILLING SCREW	12*55	8084479	30/09/2023	2237.76	1.57	1.90	84.05	3,57,672
128	SELF DRILLING SCREW	12*55	6691772	03/07/2023	1438.56	1.55	1.88	83.05	2,24,302
129	SELF DRILLING SCREW	12*55	6418315	15/06/2023	2664	1.81	2.19	83.4	4,87,094
130	SELF DRILLING SCREW	12*55	5854590	08/05/2023	1145.52	1.75	2.12	82.6	2,00,565
132	SELF DRILLING SCREW	12*55	9000461	30/11/2023	17850	1.22	1.48	84.1	22,18,339
133	SELF DRILLING SCREW	12*55	8878836	22/11/2023	6120	1.22	1.48	84.1	7,60,573
134	SELF DRILLING SCREW	12*55	8878836	22/11/2023	5661	1.22	1.48	84.1	7,03,530
135	SELF DRILLING SCREW	12*55	8841874	20/11/2023	1734	1.22	1.48	84.1	2,15,496
137	SELF DRILLING SCREW	12*55	8745082	13/11/2023	14267.4	1.22	1.48	84.15	17,74,159
138	SELF DRILLING SCREW	12*55	8744751	13/11/2023	4029	1.22	1.48	84.15	5,01,008
139	SELF DRILLING SCREW	12*55	8716052	11-10-2023	7110	1.22	1.48	84.15	8,84,132
140	SELF DRILLING SCREW	12*55	8583177	02/11/2023	2986.2	1.22	1.48	84.2	3,71,556
142	SELF DRILLING SCREW	12*58	7189798	08-04-2023	3310.8	1.61	1.95	83.6	5,39,758
143	SELF DRILLING SCREW	12*58	6980807	21/07/2023	2563.2	1.62	1.96	82.95	4,17,203
145	SELF DRILLING SCREW	12*58	8087937	30/09/2023	3057.6	1.54	1.87	84.05	4,79,372
146	SELF DRILLING SCREW	12*58	7825223	14/09/2023	1528.8	1.57	1.90	83.95	2,44,065
147	SELF DRILLING SCREW	12*58	7643803	02/09/2023	327.6	1.57	1.90	83.9	52,268
149	SELF DRILLING SCREW	12*65	9000461	30/11/2023	2912	1.22	1.48	84.1	3,61,894
150	SELF DRILLING SCREW	12*65	8878836	22/11/2023	728	1.22	1.48	84.1	90,473
151	SELF DRILLING SCREW	12*65	8245016	10-11-2023	705.25	1.22	1.48	84.15	87,698
152	SELF DRILLING SCREW	12*65	7732355	08/09/2023	1114.75	1.22	1.48	83.95	1,38,290
153	SELF DRILLING SCREW	12*65	7519944	25/08/2023	2275	1.22	1.48	83.9	2,82,057
154	SELF DRILLING SCREW	12*65	6906913	31/12/2021	2252.25	1.22	1.48	77.15	2,56,771
155	SELF DRILLING SCREW	12*65	6601064	09/12/2021	523.25	1.22	1.48	75.9	58,687
157	SELF DRILLING SCREW	12*65	6944163	19/07/2023	796.25	1.22	1.48	83.25	97,955
159	SELF DRILLING SCREW	12*60	6980807	21/07/2023	616	1.62	1.96	82.95	1,00,264
161	SELF DRILLING SCREW	12*68	8245016	10-11-2023	480	1.22	1.48	84.15	59,688
162	SELF DRILLING SCREW	12*68	8087937	30/09/2023	920	1.54	1.87	84.05	1,44,238

SR.NO.	COMMODITY NAME	SIZE	BOE NO.	BOE DATE	Total Weight(Kg)	Actual Value as per Cost Sheet(USD)	Final Value (USD) (Fr+In)	Actual Exchange Rate (USD to INR)	Re-determined Ass Value
163	SELF DRILLING SCREW	12*68	8084479	30/09/2023	2000	1.57	1.90	84.05	3,19,669
164	SELF DRILLING SCREW	12*68	7643803	02/09/2023	860	1.57	1.90	83.9	1,37,213
166	SELF DRILLING SCREW	12*68	6980807	21/07/2023	340	1.62	1.96	82.95	55,341
168	SELF DRILLING SCREW	12*70	6418315	15/06/2023	1261.75	1.81	2.19	83.4	2,30,702
170	SELF DRILLING SCREW	12*75	9000461	30/11/2023	1449	1.22	1.48	84.1	1,80,077
171	SELF DRILLING SCREW	12*75	8245016	10-11-2023	1050	1.22	1.48	84.15	1,30,568
172	SELF DRILLING SCREW	12*75	6473062	19/06/2023	378	1.22	1.48	83.05	46,390
174	SELF DRILLING SCREW	12*75	8245016	10-11-2023	2574	1.22	1.48	84.15	3,20,078
175	SELF DRILLING SCREW	12*75	8242823	10-11-2023	1237.5	1.22	1.48	84.15	1,53,884
176	SELF DRILLING SCREW	12*75	8156990	05/10/2023	1237.5	1.22	1.48	84.05	1,53,701
177	SELF DRILLING SCREW	12*75	7734770	09-08-2023	1237.5	1.39	1.68	83.95	1,74,910
178	SELF DRILLING SCREW	12*75	6944163	19/07/2023	99	1.22	1.48	83.25	12,179
180	SELF DRILLING SCREW	12*75	8745082	13/11/2023	1163.25	1.22	1.48	84.15	1,44,651
181	SELF DRILLING SCREW	12*75	8841874	20/11/2023	1237.5	1.22	1.48	84.1	1,53,792
182	SELF DRILLING SCREW	12*75	6233138	06-02-2023	891	1.71	2.07	83.4	1,53,912
184	SELF DRILLING SCREW	12*90	6453821	17/06/2023	1020	1.22	1.48	83.05	1,25,180
185	SELF DRILLING SCREW	12*90	5678852	26/04/2023	980	1.22	1.48	83.15	1,20,415
186	SELF DRILLING SCREW	12*90	3614220	06/12/2022	1620	1.22	1.48	82	1,96,301
187	SELF DRILLING SCREW	12*90	6906913	31/12/2021	540	1.22	1.48	77.15	61,564
189	SELF DRILLING SCREW	14*100	8878836	22/11/2023	950.04	1.22	1.48	84.1	1,18,068
190	SELF DRILLING SCREW	14*100	6980807	21/07/2023	60.9	1.62	1.96	82.95	9,912
192	SELF DRILLING SCREW	14*100	8878836	22/11/2023	487.2	1.22	1.48	84.1	60,548
194	SELF DRILLING SCREW	14*110	9000461	30/11/2023	1607.76	1.22	1.48	84.1	1,99,807
196	SELF DRILLING SCREW	14*110	9000461	30/11/2023	694.26	1.22	1.48	84.1	86,280
197	SELF DRILLING SCREW	14*110	8878836	22/11/2023	609	1.22	1.48	84.1	75,684
198	SELF DRILLING SCREW	14*110	8745082	13/11/2023	1559.04	1.22	1.48	84.15	1,93,867
200	SELF DRILLING SCREW	14*110	8245016	10-11-2023	548.1	1.22	1.48	84.15	68,157
201	SELF DRILLING SCREW	14*110	7189798	08-04-2023	535.92	1.61	1.95	83.6	87,371
203	SELF DRILLING SCREW	14*90	6617242	28/06/2023	1089.34	1.69	2.05	83.05	1,85,193
204	SELF DRILLING SCREW	14*90	6473062	19/06/2023	245.98	1.22	1.48	83.05	30,188
205	SELF DRILLING SCREW		9287107	18-12-2023	50245	1.22	1.48	84.3	62,59,131
TOTAL					3,35,428				4,35,47,130