



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



S/10-36/2025-26/Ad5/AC/GrVA/NS-V/CAC/JNCH

F. No. S/26-Misc-302/2025-26/Gr. VA/JNCH

Date: 21.08.2025

SCN No.: 656/2025-26/AC/Gr.VA/NS-V/CAC/JNCH

DIN: 20250878NX000000CA1A

**SHOW CAUSE NOTICE**

To,

M/s. Octillion Power Systems India Pvt. Ltd. (IEC- AACCO6156G),  
Plot No. 302, Sector 10, MIDC, Bhosari,  
Pimpri-Chinchwad, Maharashtra 411026

**Sub: Finalisation of Provisional Assessment of Bills of Entry under Section 18 of the Customs Act, 1962 – Regarding.**

Gentlemen,

Whereas, you had imported certain goods declared under various Bills of Entry, particulars of which are annexed as Annexure B. The said Bills of Entry had been provisionally assessed under Section 18 of the Customs Act, 1962, pending investigation by the Special Valuation Branch (SVB) regarding the correctness of declared transaction value in terms of Rule 3 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

2. Whereas, the SVB investigation has since been completed and an Investigation Report has been submitted recommending loading of the declared transaction value on account of the influence of relationship between you and the foreign supplier, along with other findings, a copy of which is enclosed herewith as Annexure A.

3. Whereas, the provisional assessments of the aforesaid Bills of Entry are now required to be finalised in terms of Section 18(2) of the Customs Act, 1962. In light of the findings contained in the SVB Report, it is proposed to finalise the provisional assessments by loading the value of the goods as per the methodology and additions set out therein, which would result in differential duty liability.

4. Therefore, you are hereby called upon to show cause as to why the provisionally assessed Bills of Entry listed in Annexure B should not be finalised by loading the assessable value of the imported goods in terms of the SVB Report (Annexure A), and why the consequential differential duty should not be levied and recovered from you under Section 18(2) of the Customs Act, 1962 along with the interest under the section 18(3) of the Customs Act, 1962.

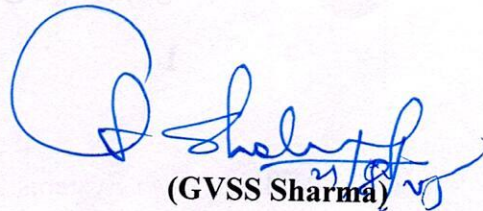
5. You are further called upon to submit your written reply within 30 days of receipt of this notice, failing which it shall be presumed that you have no submissions to make and the case will be decided on the basis of evidence on record. You may also avail the opportunity of personal



hearing before the undersigned prior to finalisation, if you so desire, in terms of Section 122A of the Customs Act, 1962.

6. This show cause notice is issued without prejudice to any other action that may be taken against the aforesaid noticee or any other person/party connected with the case under the Customs Act, 1962 or any other law for the time being in force in India.

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



(GVSS Sharma)

Assistant Commissioner of Customs,  
Gr VA, NS-V, JNCH, Nhava Sheva.

Encl: (i) Annexure A – Copy of SVB Investigation Report.

(ii) Annexure B – List of provisionally assessed Bills of Entry.

Copy to:

1. The Dy./ Asstt. Commissioner of Customs, CAC, JNCH
2. The Dy./ Asstt. Commissioner of Customs, SVB Cell, NCH, Mumbai
3. The Dy./ Asstt. Commissioner of Customs, EDI, JNCH
4. Notice Board (CHS Section for Display)
5. Office Copy





OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-II) SPECIAL  
VALUATION BRANCH, 8<sup>TH</sup> FLOOR, ANNEXE BLDG. NEW CUSTOM HOUSE  
BALLARD ESTATE, MUMBAI -400001

TEL 022-22757681 FAX 022-22656564

F.No. S/9-22 SVB/19-20 NCH Mum

Date : /02/2021

DOV REG NO. : 0011918

IR NO: 174/DC/SVB/DVR/2020-21



Sub: Investigation Report in the case of determination of assessable value of goods imported by M/s Octillion Power Systems India Pvt. Ltd., Pune (IEC No AACCO6156G) PAN: AACCO6156G from M/s SinoEV Technologies EV Battery, China and its associates and affiliates under section 14 (1) of the Customs Act, 1962 read with Customs Valuation (Determination of Value of Imported Goods) Rules 2007-reg

#### Brief facts of the case

The case of imports by M/s Octillion Power Systems India Pvt. Ltd. (hereinafter referred to as "the importer") having registered office at Plot No-302, Sector-10, Bhosari MIDC, Pune, Maharashtra-411026 from M/s SinoEV Technologies having registered office at Plant No. 62, Shixin Road, Hefei Economics & Technological Development Area, Anhui, China and M/s Octillion Power Systems Inc, 721 Sandoval Way, Hayward, California-94544, USA (hereinafter referred to as "the suppliers") was referred to the Special Valuation Branch, Mumbai by the Assistant Commissioner of Customs, CVC (I) JNCH, Nhava-Sheva, Raigad, Navi Mumbai, vide F.No. S/3- SVC-149/2018-19 JNCH dated 09.04.2019.

2. Accordingly, the case was registered with the Special Valuation Branch vide file No. F.No. S/9-22 SVB/19-20 NCH Mum dated 20.05.2019 under DOV Reg No. 0011918 for imports from M/s SinoEV Technologies, China.

In view of the Circular no. 05/2016-Cus Dated 09.02.2016 issued by the board, the importer was requested to submit the documents in the prescribed format of Annexure A and B along with the relevant documents vide letter dated 20.05.2019 and 06.11.2019. Importer vide mail letter dated 28.01.2021 submitted the required documents,

#### Submissions:

3. The importer vide their letter dated 28.01.2021 submitted the following documents:
  - a) Power of Attorney.
  - b) Central Excise Registration copy.
  - c) Service tax Registration copy.
  - d) Share holding pattern.
  - e) Copies of All agreements between importer and supplier.
  - f) Profile of the company.
  - g) Justification of invoice value under rule 3(3)(a) or rule 3(3)(b) of CVR, 2007.
  - h) List of all provisionally assessed bills of entry and their invoice.
  - i) Annual Reports/ Balance sheet of three preceding years.
  - j) Copies of form 3CEB of three preceding years (with final assessment order of IT dept)
  - k) Sample of five sets of import documents.
  - l) Third party import invoice of same supplier and remittances made to related supplier.



In Annexure A the importer has submitted that the importer is a Private Limited Company and wholly owned subsidiary of Octillion Power Systems Inc, USA: that the importer is manufacturer: that the seller is manufacture: that they are related in terms of rule 2(2) of CVR,2007: that they have provided all agreements in relation to the imports: that they have imported capital goods from the supplier: that they have provided the information under Rule 3(3)(b) of CVR, 2007: that the pricing is not based on price list: that the price between the buyer



and seller is settled at arm's length price: that they have made no other payments under Rule 10 of CVR, except the payments against goods of import.

5. In Annexure B the importer has submitted that they have attached copies of Bill of entries along with invoice and packing list: that they have submitted copies of audit reports annual balance sheet and transfer pricing report: that they have not entered in Advance Pricing Arrangements: that they have imported plant and machinery from related person: that no goods are imported in CKD or SKD condition: that no comparable goods are found within the meaning of CVR 2007 available in data bases: that the imported items are exclusively supplied by seller only to importer.

#### Profile of the company

6. Importer M/s Octillion Power Systems India Pvt. Ltd. was incorporated on 09.12.2017 with CIN U74999PN2017FTC173926 and GST registration on 22.03.2018 with GST No as 27AACCO61561ZD. Importer is a 100% subsidiary of M/s Octillion Power System, USA and M/s Sinoev Technologies, China is a subsidiary of Octillion Power systems, USA. Octillion Power System, USA and M/s Octillion Power Systems India Pvt. Ltd. have common director, thus the importer is related to supplier. Importer, i.e M/s Octillion India is engaged in design, development & manufacturing of customized battery pack and battery solution with a comprehensive global service offering for electrical vehicle market. Main work is to conduct, manage, and supervise the business of designing, developing and manufacturing batteries for vehicle, electromotive force and other applications requiring energy storage system and manufacturing mechanical design for battery as well as developing software and hardware for use in battery systems.

#### 7. Submissions:

i) As per the Bill of entry forwarded to this office the items mentioned are for captive consumption i.e the tools and equipments, however the main business of the importer is to supply the lithium ion-battery pack. Vide their letter dated 05.02.2021 importer submitted that these are not regular imports i.e equipment, tools and gauges but are required from time to time for setting the Prismatic Cell battery pack assembly line. And the same items are purchased by the supplier from third parties abroad and supplied to the importer by adding a profit margin. In support of the same supplier has submitted the invoice of the third parties raised to supplier for some of the high valued items mentioned in Bill of Entry forwarded to this office, which is as follows:

Sl no	Supplier	BE entry/date	Item description	Original price to SinoEV, China	Invoice price to the importer	Margin%
1	Sinoev Technologies, China	2145180/ 21.02.2019	Digital Portable eddy current conductivity	129,112/-	160,418/-	24%
2	Sinoev Technologies, China		Kewell charge/discharge tester	21,04,369/-	25,60,379/-	22%
3	Sinoev Technologies, China		OCV Tester	3,77,965/-	6,73,003/-	78%
4	Sinoev Technologies, China		AC Internal Resistance meter	2,32,728/-	4,76,619/-	105%
Freight and transport borne by SinoEV (supplier)						

On the question of agreements importer informed that there is no master agreement between the supplier or their Ultimate holding company rather they enter into agreements as and when the imports are required.

iii) Vide their letter and submissions it is seen that for every imports made by the importer from related supplier, supplier and importer enter into an agreement i.e Selling Contract and for every shipment there is different contract which are prototype in nature and difference is of description and quantum of goods and value which is further followed by purchase order and forms the basis of Bill Of Entry Invoice.

iv) Salient features of the Selling Contract are as follows:



- Selling contract ---contract no:A2101
- Buyer: Octillion Power Systems India Pvt. Ltd.  
Address: Plot No. 302 Sector 10, Bhosari MIDC, Pune.
- Seller: Octillion Power Systems Inc  
Address: 721 Sandoval Way, Hayward, California 94544 USA

➤ Subject to the contract

This contract is made by and between the Buyers and the sellers whereby the buyers agree to buy, and the Sellers agree to sell the under-mentioned commodity for the Lithium-Ion Battery Pack (refer to the "Goods:") below according to the terms and conditions stipulated below.

➤ 1. Definitions.

"Buyer" Means- M/s Octillion Power Systems India Private Limited.

"Seller" Means-Octillion Power Systems Inc.

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- "selling contract" means the agreement between Buyer and Seller for the supply and purchase of the Goods. Goods as specified by Terms and Conditions including the Specification, Technical description, drawing and other requirements thereof of this PO

➤ 2. The Goods.

2.1 "Goods" means the materials, equipment, and instruments, etc. to be supplied by the Seller as per PO.

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➤ 3. Valid Time

3.1 The contract shall come into effect from April 20, 2020, as two parties' signatures and shall be valid through June 19, 2021.

➤ 4. Commodity, specification, quantity and unit price

4.1 The total contract price is \$71,34,025.00 (say: USD seven million, one hundred and thirty-four thousand, twenty-five dollars only). The price of the "Goods". contract mentioned shall be on FOB Shanghai basis according to INCOTERMS 2010.

Name of goods	Description	Quantity	Unit price (FOB) (USD)	Contract Value
Lithium-Ion Battery Pack	Battery Pack 658.8V, 88.9kWh	475	\$15,019.00	\$71,34,025.00
Total		475		\$71,34,025.00

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➤ 5. Delivery

5.4 When mutually agreed upon by both the buyer and the seller and with the promise from the buyer that the buyer will bear all related costs, the seller can ship products to the customer's designated location.

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7. Warranty

7.2 Seller shall provide a warranty period of 12 months which shall commence as from the delivery.

v) All the selling contracts are followed by the purchase order and Bills of Entry, however the purchase order did not include warranty period which was reflected in the supplier agreement and thus the importer vide letter dated 02.02.2021 was requested to clarify on the matter, as who is paying for the warranty for which the importer vide letter dated 05.02.2021 submitted the cost plus margin of the supplier which is given below and along with it informed that the warranty cost is factored in the cost, however it was inadvertently missed to be mentioned in the purchase order. However the warranty is decided at 2% on the sales made and the same is included in the price declared at the time of import and the Break-up of the same is submitted which is as follows.





Sl no	Particulars per battery	Price in \$	Price in \$
1	Sale price per battery pack		14491
Less			
2	Cost priced per battery pack		14032
	Price of battery cells	11460	
	Non battery raw material	1436	
	Direct labour and manufacturing overhead (including depreciation)	557	
	Warranty	290	
	General administration	289	
3	EBIT		459
4	Add: depreciation		244
5	EBITDA		703
	Total	14032	

M/s. Octillion India is purchasing single battery pack at \$ 14,491/- from china and from the chart above it can be seen that the warranty at around 2% is included in the cost and there is a profit margin of about 4.85%.

vi) It is also seen from the importer submission that the value of imports for the item, i.e Lithium Ion battery pack imported from SinoEV Technologies, China is invoiced at \$ 14,491.00/unit , however the same items when imported from Octillion USA is invoiced at \$ 15,019.00/unit and thus importer was requested to clarify as to how the value of same item from related parties differs in value invoiced for assessment, for the same importer has submitted vide their letter dated 05.02.2021 that SinoEV Technologies is the manufacturer of battery pack and Octillion USA is ultimate holding company of Octillion India, hence for the cash flow, the battery pack were called from China but same were invoiced to importer through Octillion USA after adding a margin. Same was verified from the BE presented wherein the supplier was Octillion USA but the country of origin China and port of loading Shanghai.

8. The aspects to be examined in the instant investigation are as follows:

a). Relationship:

From the submissions and audit reports it can be seen that M/s. Octillion Power Systems India Private Limited is a 100% owned subsidiary of Octillion Power System Inc, USA and they have common director and SinoEV Technologies, China is again a subsidiary of Octillion USA, hence the importer and suppliers are related in terms of Rule 2(2)(i) and 2(2)(iv) of Customs Valuation (Determination of Value of imported Goods) Rules, 2007 and the same is accepted by the importer

**Pricing:**

After establishing that the importer and supplier are related in terms of Rule 2(2) of 2007 it becomes imperative to investigate as to whether the relationship has affected the transaction value of the imports or not.

ii) For the purpose mentioned above, NIDB import data of contemporaneous imports was called vide letter dated 08.11.2020 for the high valued tools and equipments and vide letter dated 28.01.2021 for the Lithium Ion Battery Pack from DG Valuation to determine whether the transaction value closely approximates to the "test" values set forth under Rule 3(3)(b) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and on scrutiny of the said data, it is seen that for the tools and equipments there is no related buyers for the goods imported from the supplier however for the imports of Lithium third party imports can be seen from the data.

iii) From the scrutiny of NIDB data it can be seen that the unrelated importer i.e M/s Tata Motors Limited was initially importing the Lithium battery from the same supplier at a very high rates and later the rates of the imported items came down and thus importer was requested to explain on the matter on which importer has submitted the explanation and thus a comparison chart has been carved out of the same which is as follows



Sl no	Importer	supplier	Item description	Cost per pack in USD	No of packs	BoE no and date Date of BoE
1	M/s Tata Motors Limited	Octillion Power Systems, USA	Lithium Ion battery pack	64,071/-	6	2636285/30.03.2019
2	M/s Tata Motors Limited	Octillion Power Systems, USA	Lithium Ion battery pack	28,201/-	186	3287002/04.05.2019
3	M/s. Tata Motors Limited	Octillion Power Systems USA	Lithium Ion battery pack	17,780/-	24	8226248/20.07.2020

For the differences in rates of same item importer submitted that the main component of their products is battery cells which was initially supplied to the supplier from Samsung and the cost of which was around \$1150/cell later the supplier started to procure the cells from Tafel cell which cost around \$532/cell, in support of which importer has also submitted invoices in respect of both Samsung and Tafel cell.

iv) On further scrutiny of NIDB data and submission following different rates for the import of Lithium Ion Battery Pack are seen between related and unrelated importer which are as follows:

Sl no	Item description	BE/ Date	Supplier	Importer	Related/unrelated	Unit price in USD
1	Lithium Ion battery pack	9672510/23.11.2020	Octillion Power systems Inc, USA	M/s power India Octillion systems	Related	15,019/-
2	Lithium Ion battery pack	7721206/21.05.2020	SinoEV Technologies, china	M/s Power India Octillion Systems	Related	14,491/-
3	Lithium Ion Battery pack	8226248/20.07.2020	Octillion Power Systems Inc, USA	M/s Tata Motors Limited	Unrelated	17,780/-

For the difference of price between sl no 1. and 2. Importer has submitted its justification at point 7(vi) of this Investigation report. It can also be seen from the chart above that the supplier is invoicing to the related importer around 18% less when compared with the unrelated importer and thus importer was asked for justification on the same for which following justification was submitted.

- Tata motors utilizes the Electric pack for home consumption, thus the importer is the end user
- Octillion India assembles BMS (Battery management systems) boards over and above the packs so imported.
- After the assembly is complete importer runs testing and other value added services and finally the battery pack is supplied to Tata Motors Limited.

From the chart above it can be seen that the item description for the imported goods for related and unrelated supplier is identical and fall within the time period of contemporaneous imports as per CVR, 2007. Also importer has submitted no evidence as a proof to demonstrate that there is some value added services on the imported goods before they are supplied to end user in India.

vi) From the submissions oral and written made by the importer, it can be seen that supplier and importer are related in terms of Rule 2(2) of CVR, 2007, and the circumstances demonstrate that the relationship has affected the transaction value for the goods i.e Lithium battery Pack. Thus the transaction value of goods, i.e Lithium battery pack imported by the imported from their related suppliers i.e M/s Octillion Power Systems, USA and SinoEV Technologies, China may be rejected under Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the transaction value shall be re-determined under Rule 4 of CVR, 2007 and for the purpose Transaction value of goods i.e Lithium battery pack importer from Octillion, USA and SinoEV Technologies, China may be enhanced to 22% calculating in reverse method in order to reach as par with the unrelated party and assessment shall be done accordingly.



vii) As the importer has justified the transaction value of their imports for the tools, equipments and Gauges, no enhancement is required to be done for the goods imported under the description, i.e tools, equipments and Gauges imported by the importer from M/s SinoEV Technologies, China or Octillion Power Systems, USA and the value of such goods may be accepted under Rule 3(3)(a) of CVR, 2007.

#### 9. Addition under Rule 10 of CVR 2007

(i) On the basis of copies of agreements and other submission from the importer showing the details, and on scrutiny of the Auditors Report, Balance Sheet and form 3CEB it is observed that there is one time outward remittance of Rs. 92,42,389/- (Rs. Ninety Two Lakh Forty Two Thousand Three Hundred Eighty Nine only) in the year 2018-19 paid to SinoEV Technologies, China in the name of Tooling Design. Clarification on the same was called from the importer and importer inter-alia in the submission submitted that the tooling design service relates to tool moulds and these services create a mould design for tools to be manufactured later.

(ii) From the above submissions it can be seen that above payment is made for designing specific mould design for tools with which the goods imported into India are manufactured, hence the payment is indirectly related to the goods imported and the same was not taken into account in the transaction value.

(iii) As per Rule 10(1)(b) of CVR, 2007 In determining the transaction value, there shall be added to the price actually paid or payable for the imported goods,-

(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 imported goods;
- (iii) Materials consumed in the production of the imported goods;"

(iv) In view of the above, one time addition of Rs. 92,42,389/- (Rs. Ninety Two Lakh Forty Two Thousand Three Hundred Eighty Nine only) is required to be done under Rule 10(1)(b) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and same amount may be added proportionately to the transaction value of the goods imported under the Bills Of Entry assessed in the year 2018-19 only.

(v) No other outward remittance can be seen towards royalty, technical Knows-how fee, trade mark, design or patent fee by the importer to the supplier. Therefore no adjustment under Rule 10(1)(c to e) of CVR, 2007 is required to be made to arrive at the transaction value of the imported goods.

#### Conclusions

i) The importer Namely M/s Octillion Power Systems India Pvt. Ltd., Plot No-302, Sector-10, Bhosari MIDC, Pune, Maharashtra-411026 is related from M/s Sinoev Technologies Plant No. 62, Shixin Road, Hefei Economics & Technological Development Area, Anhui, China and M/s Octillion Power Systems Inc, 721 Sandoval Way, Hayward, California-94544, USA under Rule 2(2)(i) and Rule 2(2)(iv) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

ii) Declared Invoice Value for goods under description i.e Lithium Battery Pack, imported by M/s Octillion Power Systems India Pvt. Ltd. from M/s Sinoev Technologies, China and M/s Octillion Power Systems, USA may be rejected under Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and the transaction value shall be re-determined under Rule 4 of CVR, 2007 and for the purpose Transaction value of goods i.e Lithium battery pack importer from Octillion, USA and SinoEV Technologies, China may be



enhanced to 22% calculating in reverse method in order to reach as par with the transaction value of unrelated party and assessment shall be done accordingly.

iii) No enhancement is required to be done for the goods imported under the description, i.e tools, equipments and Gauges imported by the importer from M/s SinoEV Technologies, China or Octillion Power Systems, USA and the value of such goods may be accepted under Rule 3(3)(a) of CVR, 2007.

iv) One time addition of Rs. 92,42,389/- (Rs. Ninety Two Lakh Forty Two Thousand Three Hundred Eighty Nine only) is required to be done under Rule 10(1)(b) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and same amount may be added proportionately to the transaction value of the goods imported under the Bills Of Entry assessed in the year 2018-19 only. In absence of any outward remittance in the name of Royalty, Technical Know-how fees, Trademark Fees no addition can be made under Rule 10(1)(c to e) of CVR, 2007.

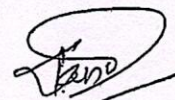
v) However, if contemporaneous imports at higher prices are noticed or there exist reasons to doubt about the value, assessing group may evaluate the value of the imported goods under the appropriate provision of the Customs Act, 1962. As regards, post-import price adjustments, in case of upward revision of prices, the importer has to pay differential duty as applicable including interest thereof.

13. The decision is taken on basis of Importer's statements, information and declaration in various written submissions made to this office. This report does not take into account any suppression or mis-declaration affecting the invoice value, which may be dealt with appropriately under the law and procedures as and when detected.

14. All pending provisional assessment, if any, may be finalized accordingly.

15. This report shall remain in force, till present method of Invoicing or the condition of sale etc remains unchanged. Any changes affecting the conditions of sale or other circumstance enumerated in CBEC circular No. 05/2016 dated 09.02.2016 must be informed to assessing Group suo-moto by the importer without delay. This report may be reviewed as and when information additional or contrary to whatever furnished is brought to the notice of the department.

16. This is issued in terms of Para 3.3 of the Board's Circular No. 05/2016- Customs dated 09.02.2016 with the approval of Commissioner of Customs, Import-II Mumbai in terms of para 8.3 of the Board's Circular No. 05/2016-Customs dated 09.02.2016.



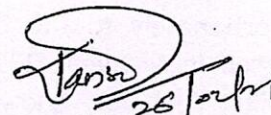
(Dhairyashil V Kanse)  
Deputy Commissioner of Customs,  
Special Valuation Branch,  
Import-II, Zone-I Mumbai.



To,  
The Deputy Commissioner of Customs, SVC, JNCH, Nhava-Sheva, Raigad, -400702.

Copy to:

- a) The chief Commissioner of Customs, New Customs House, Ballard Estate, Zone I, Mumbai-400001
- b) The Director of Valuation, new Customs House, Mumbai-400001
- c) The Additional Director General, Risk Management Division (RMD), CBEC, 13, Sir Vithaladas Thackerseymarg, Opp Patkar Hall, New Marine Lines, Mumbai-400020.
- d) Office record.



(Dhairyashil V Kanse)

Deputy Commissioner of Customs,  
Special Valuation Branch,  
Import-II, Zone-I Mumbai.



**ANNEXURE-B**

<b>S. No.</b>	<b>BE No.</b>	<b>BE Date</b>
1	2816881	18-02-2021
2	2586701	01-02-2021
3	2585150	01-02-2021
4	3011416	04-03-2021
5	2982071	02-03-2021
6	2448422	21-01-2021
7	2815408	18-02-2021



