
		OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT -370421 Email: Group2-mundra@gov.in	 सत्यमेव जयते
A	File No.	GEN/ADJ/ADC/360/2025-Adjn-O/o Pr Commr-Cus-Mundra	
B	OIO No.	MCH/ADC/ZDC/578/2025-26	
C	Passed by	Additional Commissioner, (Import Assessment), Custom House Mundra.	
D	Date of order	.01.2026	
E	Date of Issue	.01.2026	
F	SCN F. No. & Date	GEN/ADT/PCA/502/2024-Gr 2-O/o Pr Commr-Cus-Mundra dated 28.01.2025	
G	Noticee Party/ Importer	M/s Balaji Chemicals, D-191, Prashant Vihar, Rohini, New Delhi - 110085 (IEC - 516510584)	
H	DIN	20260171MO0000510208	

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1- में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

**सीमा शुल्क आयुक्त (अपील),
चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड,
नवरंगपुरा, अहमदाबाद-380 009
THE COMMISSIONER OF CUSTOMS (APPEALS),
4th Floor, HUDCO Building, Ishwar Bhuvan Road,
Navrangpura, Ahmedabad-380 009**

3. उक्त अपील यह आदेश भेजने की दिनांक से 3 माह के भीतर दाखिल की जानी चाहिए ।

Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –

(i) उक्त अपील की एक प्रति और

A copy of the appeal, and

(ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं०-6 में निर्धारित 5/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए। This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।

Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Brief Facts of Case

M/s BALAJI CHEMICALS, D-191, Prashant Vihar, Rohini, New Delhi - 110085 (IEC - 516510584) (hereinafter referred to as “the importer” for the sake of brevity) filed various Bills of Entry at Mundra Port for clearance of “Stock lot of printed/unprinted plastic packaging material/rolls mix size mix micron”, “Stock lot of plastic packaging material in mix size and gsm”, “Leftover stock lot of plastic packaging film/rolls in variable/mix size and gsm”, etc., classifying the same under different CTH 39201099, 39202090, 39206919 & 39207119 of the First Schedule of the Customs Tariff Act, 1975.

2. Whereas, during the course of Post Clearance Audit of the Bills of Entry filed by the importer for the period from 2020 to 2023, it has been noticed that the importer had mis-classified the goods under different CTH 39201099, 39202090, 39206919 & 39207119 and paid duty @

30.980% (BCD @ 10% + SWS @ 10% + IGST @ 18%) instead of the correct classification under CTH 39209999, which attracts a duty @ **37.470%** (BCD @ 15% + SWS @ 10% + IGST @ 18%).

The Heading 3920 of Customs Tariff is reproduced below:

<i>HS Code</i>	<i>Item Description</i>	<i>BCD</i>	<i>SWS (10% of BCD)</i>	<i>IGST</i>
3920	<i>Other plates, sheets, film, foil and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</i>			
392010	- <i>Of polymers of ethylene</i>			
39201099	- <i>Other</i>	10%	1	18%
392020	- <i>Of polymers of propylene</i>			
39202090	- <i>Others</i>	10%	1	18%
392069	- <i>Of other polyesters</i>			
39206919	- <i>Others</i>	10%	1	18%
392071	- <i>Of regenerated cellulose</i>			
39207119	- <i>Others</i>	10%	1	18%
392099	- <i>Of other plastics:</i>			
39209999	- Other	15%	1.5	18%

3. During the audit, it is observed that the importer failed to provide specific descriptions of the goods, such as sheet, film, plates, strip, or foil, and the specific composition of plastic, including polymer of ethylene, propylene, other polyesters, cellulose, or its chemical derivatives. Instead, they declared a generic description of the goods as 'Stock Lot of Plastic Packaging Material in mix size and gsm.' Consequently, the goods were misclassified under Sub-Headings 392010, 392020, 392069, and 392071, which is completely not in consonance with Rule 3 of General Rules for the interpretation of Import Tariff.

4. Rule 3 of General Rules for the Interpretation of Import Tariff

which is reproduced as under:-

5.
 3. *When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:*
 - a. *The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.*
 - b. *Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.*
 - c. *When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.*

Pursuant to the aforementioned rule, when goods are classifiable under two or more headings and cannot be specifically classified, they shall be classified under the heading that occurs last in numerical order

5. Whereas, in the instant case, the description of goods is excessively generic in nature and cannot be classified under any specific heading as declared by the importer. Consequently, the goods can only be classified under the last relevant CTH, i.e., 39209999, pertaining to 'other' plastic materials, as they do not fit within any specific heading.

6. Thus, the importer had wrongly classified the goods under CTH 39201099, 39202090, 39206919, and 39207119, resulting in the underpayment of Basic Customs Duty (BCD) at 10% instead of the applicable rate of 15%. This misclassification appears to have been made deliberately in an attempt to evade payment of the differential BCD of 5%

and SWS & IGST thereon. Therefore, the importer is liable for payment of an additional duty of Rs. 44,54,693/-, as detailed in Annexure-A of the SCN.

7. RELEVANT LEGAL PROVISIONS

Provisions of Customs Act, 1962

i. *In terms of section 28(1) of the Customs Act, 1962, where any duty has not been levied or 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 of collusions 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.

ii. *In terms of section 28(4) of the Customs Act, 1962, 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, 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.
- iii. *In terms of section 28(5) of the Customs Act, 1962, where the 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 thereon under section 28AA and the penalty equal to fifteen percent 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.*
- iv. *In terms of section 28AA(1) of the Customs Act, 1962, 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.*
- v. *In terms of section 46(4) of the Customs Act, 1962, 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.
- vi. *In terms of section 46(4A) of the Customs Act, 1962, 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.*
- vii. *In terms of section 111 of the Customs Act, 1962- 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;

- viii. *In terms of section 112 of the Customs Act, 1962: - Penalty for improper importation of goods, etc.-*

Any person, -

- a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*
- b. *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

shall be liable to penalty...

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

...

ix. *In terms of section 114 of the Customs Act, 1962:*

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 3 [sub-section (8) of section 28] shall also be liable to pay a penalty equal to the duty or interest so determined:

.....

8. In view of the discussions made in the foregoing paras, it appears that the importer had wrongly classified the imported goods under various CTH 39201099, 39202090, 39206919 & 39207119 and paid Customs duty at a lower rate of 30.980% (BCD @ 10% + SWS @ 10% + IGST @ 18%), instead of the applicable rate of 37.470% (BCD @ 15% + SWS @ 10% + IGST @ 18%) as per the correct classification under CTH 39209999. This misclassification appears to be a deliberate attempt by the importer to pay Customs duty at a lower rate.

9. Accordingly, **M/s BALAJI CHEMICALS, D-191, Prashant Vihar, Rohini, New Delhi - 110085 (IEC - 516510584)**, was called upon to show cause to **the Additional Commissioner of Customs**, Custom House, Mundra having office at 5B, First Floor, PUB Building, Adani Port, Mundra, as to why:

- i. The assessment in respect of Bills of Entry as mentioned in Annexure-A should not be rejected and the same should not be re-assessed under CTH 39209999;
- ii. The short payment of Basic Customs Duty amounting to **Rs. 44,54,693/-** (Rupees Forty Four Lakh Fifty Four Thousand Six Hundred and Ninety Three only) by wrongly classifying the imported goods under CTH 39201099, 39202090, 39206919 & 39207119 instead of 39209999 and paid less BCD and SWS/IGST thereon should not be charged and recovered from them under Section 28(4) of the Customs Act, 1962;
- iii. Interest should not be recovered from them under Section 28AA of

- the Customs Act, 1962;
- iv. The impugned goods should not be held liable to confiscation under Section 111(m) of the Customs Act, 1962, for short levy of duty by reason of wilful mis-statement and suppression of facts;
 - v. Penalty should not be imposed upon them under the provisions of Section 112 or 114A of the Customs Act, 1962, for rendering imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962;

10. DEFENCE SUBMISSION & PERSONAL HEARING:

The importer was granted sufficient opportunities of personal hearing on 04.08.2025, 02.09.2025, 17.09.2025 and 08.12.2025. Shri Aashish Chauhan and Shri Akhil Gupta, Advocates and authorized representative of M/s. Balaji Chemicals, appeared before Additional Commissioner (Import Assessment), Custom House, Mundra on 08.12.2025 at 12:45 PM, in person, and requested that they will submit their reply within one week time. Detailed submission **Reply of importer is reproduced as below:**

I. PRELIMINARY SUBMISSION

1. The present Show Cause Notice ("SCN") seeks to reclassify the goods imported by the Noticee during the period February 2020 to May 2022, invoke the extended period of limitation under Section 28(4) of the Customs Act, 1962, and impose consequential demands, confiscation and penalties.
 2. At the outset, it is respectfully submitted that the impugned SCN is legally unsustainable, factually misconceived, and procedurally flawed, being founded on:
 - A mere change of opinion on classification;
 - Complete disregard of material evidence furnished by the Noticee;
 - Incorrect invocation of extended limitation;
 - Absence of mens rea or suppression;
 - Failure of the audit authorities to discharge their statutory burden.
 3. The entire proceedings therefore deserve to be dropped in toto.
-

II. FACTUAL MATRIX

4. The Noticee imported stock lots of printed/unprinted plastic packaging films and rolls, including leftover and surplus packaging material, in mixed size, micron and GSM, through Mundra Port during the period February 2020 to May 2022.
5. These goods are commercially known as "stock lots", being surplus or leftover industrial plastic films used for packaging and allied applications.
6. Based on the polymer composition, the goods were correctly classified under:
 - **CTH 39201099** – Films of polymers of ethylene;
 - **CTH 39202090** – Films of polymers of propylene;
7. The Bills of Entry contained true and unequivocal disclosure of the description of the imported goods as understood and recognised in commercial parlance, together with accurate particulars of quantity, assessable value, declared tariff classification and the applicable rate of duty. The Noticee duly discharged customs duty at the effective rate of approximately 30.98% without any short-payment or concealment, and the goods were cleared only after the self-assessment was consciously examined and accepted by the proper officer in exercise of statutory powers under the Customs Act, 1962.
8. Subsequently, a Post Clearance Audit under Section 99A of the Customs Act, 1962 was conducted. Upon seeking clarification by the Dy Commissioner (PCA), the Noticee vide its letter dated 25.07.2023, had furnished supplier-issued composition certificates, clearly establishing the polymeric nature of the goods. A copy of the said letter, along with documentary proof of its service and the composition certificates issued by the overseas suppliers, is enclosed herewith and collectively marked as **Exhibit A**.
9. Without rebutting, analysing or even examining the composition certificates furnished by the Noticee, and without drawing any representative sample or subjecting the goods to any laboratory, chemical or technical examination, the department has mechanically issued the present Show Cause Notice proposing reclassification of the goods under the residuary tariff heading **CTH 39209999** and demanding differential duty amounting to ₹ 44,54,693/-.
10. The Customs authorities have further failed to take cognisance of the

detailed submissions made by the Noticee vide letter dated 25.07.2023, duly dispatched through Speed Post bearing No. ED396523910IN on 10.08.2023. It is a settled position of law, consistently affirmed by the Hon'ble CESTAT, that where classification of goods depends upon their composition, nature or material characteristics, the same cannot be altered or rejected in the absence of representative sampling and technical examination.

11. The department neither called upon the Noticee to produce samples of identical or similar goods available with it for examination, nor exercised its statutory authority to conduct physical verification by visiting the premises of the Noticee. Such patent failure to adhere to judicially mandated evidentiary standards vitiates the very foundation of the impugned proceedings and renders the Show Cause Notice arbitrary, conjectural and unsustainable in law.

III. CORRECTNESS OF CLASSIFICATION UNDER CHAPTER 39

12. Note 10 to Chapter 39 defines the scope of headings 3920 and 3921 and expressly covers plates, sheets, films, foil and strip of plastics, whether printed or unprinted, provided they are not further worked.
13. The imported goods are:
 - Non-cellular plastic films and rolls;
 - Not reinforced, laminated or combined with other materials;
 - Made of polymers of ethylene, and propylene.
14. The goods are visually, physically and inherently identifiable as plastic films. Their texture, flexibility and form clearly establish their polymeric character even upon plain physical examination.
15. Accordingly, classification under Heading 3920 is not only appropriate but inevitable, leaving no scope for residuary classification.
16. The Hon'ble Supreme Court in *Dunlop India Ltd. v. Union of India (1983 (13) ELT 1566 SC)* categorically held that specific tariff entries must prevail over general or residuary entries.

IV. RESIDUARY CLASSIFICATION UNDER CTH 39209999 LEGALLY IMPERMISSIBLE

17. CTH 39209999 is a residuary entry and can be invoked only as a last resort, when goods cannot be classified under any specific heading.
18. In *HPL Chemicals Ltd. v. CCE (2006 (197) ELT 324 SC)*, the Hon'ble Supreme Court held that: "The burden lies on the Revenue to prove that goods do not fall under a specific entry before resorting to a residuary entry."
19. In *CCE, Nagpur v. Vicco Laboratories (2005) (179) ELT 17 SC)*, the Hon'ble Supreme Court held that: "The burden of proof that a product is classifiable under a particular tariff head is on the revenue and must be discharged by proving that it is so understood by the consumers of product in common parlance."
20. In the present case, the department has produced no chemical test report, no expert opinion, and no contrary evidence to dislodge the classification declared by the Noticee.
21. Mere allegation of "generic description" cannot justify rejection of a technically correct classification supported by documentary evidence.

V. IDENTICAL GOODS CLEARED AT OTHER PORTS - CONSISTENCY AND BONA FIDES

22. It is respectfully submitted that identical goods, bearing alike commercial description, imported by the Noticee from the same suppliers, have been consistently and routinely assessed and cleared at other Indian ports under the same declared tariff headings. Such uniform assessments by co-ordinate Customs authorities clearly demonstrate the correctness and acceptability of the declared classification. Copies of representative Bills of Entry evidencing such contemporaneous and consistent assessments are enclosed herewith and collectively marked as **Exhibit-B**.
23. This establishes:
 - Bona fide belief of the Noticee;
 - Absence of intent to evade duty;
 - Arbitrary deviation by the present audit.
24. The Hon'ble Supreme Court in the matter of *Damodar J. Malpani v. Collector of Central Excise as reported at [2002 (146) E.L.T. 483 (S.C.)]* had emphasized the need for uniformity and certainty in classification across the country.

VI. FAILURE OF AUDIT AUTHORITIES TO FOLLOW LAW

25. Regulation 5 of the Customs Audit Regulations, 2018 mandates:

- Communication of objections;
- Consideration of explanations;
- Finalisation only after due verification.

26. In the present case, despite receiving composition certificates:

- No sample was drawn;
- No chemical test was conducted;
- No premises visit was undertaken;
- No expert opinion was sought.

27. In *COMMISSIONER OF CUSTOMS, CENTRAL EXCISE AND SERVICE TAX, HYDERABAD V. ASHWANI HOMEOPHARMACY*, (2023) 6 Centax 39 (S.C.), it was held that classification cannot be altered without technical or chemical evidence.

28. The department's failure to exercise its statutory powers cannot be used to the detriment of the Noticee.

VII. SELF-ASSESSMENT ACCEPTED - BURDEN OF PROOF ON CUSTOMS

29. The classification was accepted at the time of self-assessment.

30. Once accepted, the burden to disprove such classification lies entirely on Customs.

31. In *UOI v. Garware Nylons Ltd.* (1996 (87) ELT 12 SC) the Hon'ble Supreme Court held: "The onus to establish misclassification rests upon the Revenue."

32. In the absence of conclusive evidence, the department cannot reopen assessments based on conjecture.

VIII. EXTENDED LIMITATION UNDER SECTION 28(4) NOT INVOCABLE

33. Invocation of Section 28(4) requires fraud, suppression or willful misstatement with intent to evade duty.

34. All material particulars were disclosed in the Bills of Entry and accepted by Customs.
35. In *Pushpam Pharmaceuticals Co. v. CCE (1995 (78) ELT 401 SC)*, the Supreme Court held that suppression must be deliberate and intentional.
36. Further, in *Daxen Agritech India Pvt. Ltd. vs. Principal Commissioner of Customs (Import), New Delhi (2024) 20 Centax 467 (Tri.-Del) [20-12-2023]* it was held that classification disputes cannot justify extended limitation.
37. The SCN, issued long after audit correspondence, is therefore barred by limitation.

IX. ABSENCE OF MENS REA - PENALTIES AND CONFISCATION UNSUSTAINABLE

38. Penalties under Sections 112 and 114A and confiscation under Section 111(m) require proof of intent to evade duty.
39. In *Cosmic Dye Chemical v. CCE (1995 (75) ELT 721 SC)*, the Supreme Court held: "Intent to evade duty is a sine qua non for invoking extended limitation and penalties."
40. No such intent is even alleged, let alone proved.

X. PROCEEDINGS BASED ON CHANGE OF OPINION IMPERMISSIBLE

41. The entire SCN is founded on a retrospective change of opinion on classification.
42. In *Nizam Sugar Factory v. CCE (2006 (197) ELT 465 SC)*, it was held that reopening on the same facts is impermissible.

XI. PRAYER

In view of the foregoing submissions, the Noticee most respectfully prays that this Hon'ble Authority may be pleased to:

- a) Drop the Show Cause Notice dated 28.01.2025 in entirety;
- b) Uphold the classification declared under CTH 39201019

and 392020290;

c) Set aside the demand of ₹44,54,693/- as time-barred and unsustainable;

d) Quash the proposals for confiscation and penalties under Sections 111(m), 112 and 114A;

e) Grant any other relief deemed fit in the interest of justice.

11. DISCUSSION AND FINDINGS:

11.1. I have gone through the Show Cause Notice, the audit observations, the case records and the detailed written submissions filed by the noticee, as well as the personal hearing record dated 08.12.2025. Sufficient opportunities of personal hearing were granted on 04.08.2025, 02.09.2025, 17.09.2025 and 08.12.2025, which the noticee has duly availed by filing a comprehensive written reply and attending the hearing. Therefore, the principles of natural justice stand complied with. Hence, I proceed with the finalization of the adjudication proceedings, based on the facts and evidence available on record.

11.2. In the instant case, I find that the main issues that are to be decided are:

- i. Whether the importer had correctly classified the impugned goods under CTH 39201099, 39202090, 39206919 & 39207119, or whether the goods are correctly classifiable under CTH 39209999 of the Customs Tariff Act, 1975.
- ii. Whether short-levied duty of ₹44,54,693/- is recoverable from the importer under Section 28(4) of the Customs Act, 1962, along with applicable interest under Section 28AA.
- iii. Whether the impugned goods are liable to confiscation under Section 111(m) of the Customs Act, 1962.
- iv. Whether penalty is imposable upon the importer under Section 114A of the Customs Act, 1962.

11.3. From the available records, it is seen that the noticee filed multiple Bills of Entry during the period February 2020 to May 2022 declaring generic descriptions such as of “Stock lot of printed/unprinted plastic packaging material/rolls mix size mix micron”, “Stock lot of plastic packaging material in mix size and gsm”, “Leftover stock lot of plastic packaging film/rolls in variable/mix size and gsm”, etc, and classified the same under CTH **39201099, 39202090, 39206919 and 39207119**. For assessment, they discharged duty @ **30.980%** (BCD 10% + SWS 10% + IGST 18%). These tariff items, by their very wording, are specific to plates, sheets, films, foil and strip “of polymers of ethylene”, “of polymers of propylene”, “of other polyesters” and “of regenerated cellulose” respectively; whereas the importer failed to provide any evidence or description matching those specifications. I find that importer has emphasized on the point that they have rightly classified imported goods as per constituent materials present in it. However, instead of giving that specific constituent they have declared it under very generic description while filing Bill of Entries. So, if there was no intention of misclassification they would have declared the goods with that specific constituent like Stocklot of PP or PE or cellulose which is not the case. Instead, they preferred generic descriptions over specific description.

11.4. I find that for classification under 392010, 392020, 392069 or 392071, the importer must establish, consignment-wise, that the goods are of polymers of ethylene, propylene, polyesters or regenerated cellulose, which has not been done. The Bills of Entry and supporting invoices placed on record describe the consignments only in broad and generic terms without indicating the exact constituent polymer in each case.

11.5. I find that the noticee has placed heavy reliance on composition certificates said to have been issued by the overseas suppliers and enclosed with a letter dated 25.07.2023/10.08.2023 addressed to the PCA(Audit Section, Mundra). However, these documents were admittedly not part of the original import documents and were never produced at the time of filing the Bills of Entry or at the time of assessment of the consignments. Ex-post facto supplier letters, without any independent verification by accredited laboratories or test reports drawn under departmental seal, cannot displace the statutory onus on the importer to declare correct and complete particulars of the goods at the time of

import.

11.6. I find that the contention that the department could not alter classification in the absence of representative sampling and chemical testing is misplaced in the facts of this case. Here, the very deficiency identified by audit is that the importer chose to declare only a vague and omnibus description (“Stock lot of plastic packaging material in mix size and gsm”) without specifying whether the consignment was of PE, PP, polyester or cellulose, while simultaneously availing the concessional sub-headings meant for such specific polymers. Where the importer itself has failed to disclose the precise composition in the Bill of Entry, it cannot seek to shift the entire burden to the department to first undertake sampling and testing before questioning a facially inconsistent classification.

11.7. I find that the noticee has argued that Heading 3920 and the specific polymer-based sub-headings constitute “specific entries” which must prevail over the residual entry 39209999, and has cited decisions such as *Dunlop India Ltd.V. UOI* (1983 (13) ELT1566 SC), *HPL Chemicals v. CCE* (2006(197) ELT 324 SC) and *CCE, Nagpur v. Vicco Laboratories* (2005(179) ELT 17 SC) on the priority of specific over general entries and onus on Revenue for residuary classification. Those judgements are distinguishable because in the present case, the impugned description is admittedly generic and does not conform to any one specific polymer-based sub-heading; there is no evidence on record that all consignments under dispute consisted solely and exclusively of the claimed polymers. In such a situation, Rule 3 of the General Rules for the Interpretation of the Import Tariff squarely applies: where goods are prima facie classifiable under multiple headings and cannot be specifically classified under any one, they are to be classified under the heading which occurs last in numerical order among those which equally merit consideration, i.e. 39209999 “Of other plastics – Other”.

11.8. I find that the plea that identical goods from the same suppliers have been assessed at other ports under the declared headings and that, therefore, a bona fide belief and uniform practice stand established, is also not acceptable. Customs assessment at another port, possibly on the basis of different facts or documents, neither confers any vested right to a

particular classification nor estops the department from correcting an apparent mis-classification when brought to light through audit at this port. Further, the plea of bona fide belief cannot override the specific statutory obligations of accurate self-assessment and true declaration cast by Sections 17, 46(4) and 46(4A) of the Customs Act, 1962.

11.9. I find that the noticee has argued that once the self-assessment was accepted and the goods were cleared, the burden to disprove classification lies entirely on Customs and that reopening amounts to an impermissible "change of opinion", relying inter alia on UOI v/s Garware Nylons (1996(87) ELT12) and Nizam Sugar Factory Vs/ CCE (2006 (197) ELT 465SC). This contention overlooks that, post-2011, Section 17 expressly introduces a scheme of self-assessment where the primary responsibility to correctly assess duty rests with the importer, and Section 28(4) specifically permits recovery within five years where short-payment is by reason of collusion, willful misstatement or suppression of facts. The audit exercise has revealed that over a prolonged period, the noticee consistently declared only generic descriptions while choosing sub-headings that grant a lower effective rate, thereby suppressing the precise composition necessary for correct classification and duty calculation.

11.10. I find that as regards limitation, the entire period involved is February 2020 to May 2022, and the Show Cause Notice under Section 28(4) has been issued on 28.01.2025, which is within the extended period of five years from the relevant dates. The pattern of repeated declarations of generic stock-lot descriptions against concessional polymer-specific headings, without consignment-wise disclosure of exact composition, clearly evidences willful mis-statement and suppression of material particulars with the intent to avail a lower duty rate. In such circumstances, the extended period under Section 28(4) is correctly invoked and the case-law cited by the noticee on non-invocation of extended period in pure classification disputes is not applicable on these facts.

11.11. I find that the argument that there is no mens rea or intention to evade duty is also not borne out from the record. The noticee is an established importer of plastic packaging materials and is expected to be fully aware of the tariff structure distinguishing polymer-specific

sub-headings from residual entries. Yet, despite handling more than 100 consignments over a long period, they chose not to declare the precise polymeric composition in the Bills of Entry and systematically adopted a lower-duty classification; such conduct cannot be treated as a mere error or difference of opinion but amounts to willful mis-statement and suppression attracting both Section 28(4) and Section 114A.

11.12. I find that Section 17 and Section 46(4)/(4A) mandate that the importer must ensure complete and accurate information in the Bill of Entry and make a true declaration as to its contents. Ignorance of the law or of tariff provisions cannot be pleaded as a defence; the well-settled principle *ignorantia juris non excusat* applies, especially where the importer is a regular trader in the commodity and is expected to exercise due diligence in tariff classification and compliance.

11.13. In light of the foregoing discussion, I find that the impugned goods, being generically described stock-lot plastic packaging films/rolls of mixed sizes and microns, not supported by consignment-wise proof of the specific polymers claimed, are not correctly classifiable under CTH 39201099, 39202090, 39206919 or 39207119. Applying Rule 3 of the General Rules for Interpretation of the Import Tariff, the said goods are appropriately classifiable under CTH 39209999 "Of other plastics – Other", attracting BCD @ 15%, SWS @ 10% of BCD and IGST @ 18%, giving an effective duty rate of 37.470% as set out in the SCN.

11.14. I find that the importer, by adopting incorrect classification, discharged duty at the effective rate of **30.980%** instead of the correct **37.470%**. This deliberate misstatement has resulted in short levy of Customs Duty amounting to **₹44,54,693/-** on an assessable value of the imported goods as detailed in Annexure A to the SCN. The computation of differential duty, as brought out in the SCN, has been verified and found correct.

11.15 I observe that Section 17 of the Customs Act, 1962, governs self-assessment and casts a statutory obligation on the importer to correctly assess and discharge customs duty. This responsibility is not contingent upon departmental intervention. In addition, Section 46(4) of the Act specifically mandates that an importer, while presenting a Bill of Entry, shall make and subscribe to a declaration as to the truth of the contents.

Therefore, any misrepresentation or suppression in the declaration, especially with regard to classification, directly attracts penal consequences under the Act. In the present case, the importer, by misclassifying the goods under incorrect headings, failed in their legal responsibility.

11.16. I observe that '*Ignorantia Juris Non Excusat*' is an important principle in law, which dictates that the legal system assumes that laws are publicly accessible, and individuals have a duty to exercise due diligence in understanding and complying with the law. Thus, it is a responsibility of individuals to know and follow the law, regardless of whether they were aware of the law or not. In other words, a person cannot avoid liability by claiming that they did not know the law.

11.17. In this connection, I observe that the burden to prove the correctness of classification is on the importer; and that classification and exemption provisions are subject to strict interpretation. I place reliance upon the following relevant legal pronouncements:

- **Hotel Leela Venture Ltd. Vs. Commr. of Customs (General), Mumbai** [2009 (234) ELT 389 (SC)] – burden was on the appellant to prove that the appellant satisfied the terms and conditions of the claimed classification/exemption.
- **Krishi Upaj Mandi Samiti v. CCE** [2022 (58) GSTL 129 (SC)] – interpretation of taxing statute must follow plain language and strict interpretation.
- **Uttam Industries Vs. CCE** [2011 (265) ELT 14 (SC)] – exemption notifications and tariff headings must be strictly construed, literally applied.
- **Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar & Co.** [2018 (3327 SC)] – Constitutional Bench held that benefit of ambiguity in exemption/interpretation cannot go to the assessee; it must be interpreted in favour of Revenue.

Relevant para of Dilip Kumar judgment reads:

“41. ... every taxing statute including charging, computation and exemption clauses should be interpreted strictly. Further, in case of ambiguity in a charging provision, the benefit must necessarily go in

favour of the subject/assessee, but the same is not true for an exemption notification wherein the benefit of ambiguity must be strictly interpreted in favour of the Revenue/State.”

11.18. Hence, from the above discussions, I find that the claim of classification made by the importer cannot be brushed aside as an inadvertent error. The goods in question are undisputedly generic “stock lot packaging plastic materials,” which do not conform to the specific headings under 3920. The wording of the tariff was unambiguous and such generic materials were clearly covered under the residual heading 39209999. Therefore, it is evident that the importer was fully aware of the ineligibility but still went ahead and claimed undue benefit by declaring them under more concessional headings. Such conduct clearly amounts to willful misstatement and suppression of facts, squarely attracting the extended period of limitation under Section 28(4) of the Customs Act, 1962.

11.19. In view of the foregoing, I hold that the importer is liable to pay the differential duty of **₹44,54,693/-** under Section 28(4) of the Customs Act, 1962. In terms of Section 28AA, the importer is further liable to pay interest on the said amount from the date it became due till the date of actual payment. The statutory liability of interest is automatic and compensatory in nature, and no separate mens rea is required for such demand.

12. CONFISCATION AND REDEMPTION FINE:

12.1. I find that the Show Cause Notice proposes confiscation of goods under the provisions of Section 111 (m) of the Customs Act, 1962. I find that the said section provides that, “any goods which do not correspond in respect of value or in any other particular with the entry made under this Act, or in respect of which any material particular has been mis-declared in the Bill of Entry or other document, shall be liable to confiscation”. Thus, any incorrect or false declaration of material particulars such as description, classification, or value, attracts confiscation of the goods imported under such declaration.

12.2. I find from the case records that the importer while filing the impugned Bill of Entry declared the imported goods with generic

description “Stock lot of printed/unprinted plastic packaging material/rolls mix size mix micron”, “Stock lot of plastic packaging material in mix size and gsm”, “Leftover stock lot of plastic packaging film/rolls in variable/mix size and gsm”, etc., classifying the same under different CTH 39201099, 39202090, 39206919 & 39207119 of the First Schedule of the Customs Tariff Act, 1975. I find that this false declaration of description and classification is not a bonafide mistake but an intentional mis-declaration of a material particular within the meaning of Section 111(m) of the Customs Act, 1962 which was done to avail benefit of concessional rates of customs duty by defrauding the government exchequer. These acts and omissions at the end of the importer has rendered the goods liable for confiscation under section 111(m) of the Customs Act, 1962.

12.3. In view of the above, **I hold that the goods imported** valued at ₹44,54,693 **(as per SCN Annexure A) are liable for confiscation under Section 111(m) of the Customs Act, 1962.**

13. IMPOSITION OF REDEMPTION FINE:

13.1. I find that goods are liable for confiscation under Section 111(m) of the Customs Act, 1962, I find it necessary to consider as to whether redemption fine under Section 125 (1) of Customs Act, 1962, is liable to be imposed in lieu of confiscation in respect of the impugned goods as alleged vide subject SCN. The Section 125 (1) *ibid* reads as under:-

“Section 125. Option to pay fine in lieu of confiscation—(1)
Whenever confiscation of any goods is authorized 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 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.”

13.2. I note that the goods in question which are proposed to be confiscated were already cleared and the same are not available physically for confiscation. Thus, **I refrain from imposing redemption fine in respect of goods imported under the impugned bill of entry.**

13.3. In view of the foregoing discussion, I find that the importer had misclassified the said imported goods resulting in short levy of duty. For such acts/omissions, the importer has rendered themselves liable for penal action under Section 114A of the Customs Act, 1962.

14. In view of above discussions and findings supra, I pass the following order.

ORDER

(i). I reject the classification declared by the importer under CTH 39201099, 39202090, 39206919 & 39207119, and hold that the goods are correctly classifiable under **CTH 39209999** of the Customs Tariff Act, 1975.

(ii). I order to confiscate the goods having assessable value of ₹ 6,86,39,337/- (**as per Annexure A of SCN**) under Section 111(m) of the Customs Act, 1962. I also note that the goods have already been cleared and are not available physically for confiscation; however, as noted above, since the goods are not physically available for confiscation, I do not impose any redemption fine in lieu of such confiscation.

(iii). I order to demand and recover the short-levied duty amounting to **₹44,54,693/- (Rupees Forty Four Lakh Fifty Four Thousand Six Hundred and Ninety only)** from the importer under Section 28(4) of the Customs Act, 1962.

(iv). I order to demand and recover interest at the appropriate rate on the short-paid duty of **₹ 44,54,693/-** under Section 28AA of the Customs Act, 1962.

(v). I order to impose penalty of **₹ 44,54,693/- (Rupees Forty Four Lakh Fifty Four Thousand Six Hundred and Ninety only)** under Section 114A of the Customs Act, 1962. However, in case the said importer pays the duty along with interest within 30 days of the communication of the order, the amount of penalty payable shall be reduced to **25% of the penalty amount**, as per provisions of Section

114A of the Customs Act, 1962.

15. This Order-in-Original is issued without prejudice to any other action that may be taken against the importer under the Customs Act, 1962 or any other law for the time being in force.

16. The Show Cause Notice issued vide GEN/ADT/PCA/502/2024-Gr 2-O/o Pr Commr-Cus-Mundra Dated 28.01.2025 stands disposed off in above terms.

**Additional Commissioner of
Customs
Import Assessment, Custom
House, Mundra**

Encl: Annexure-'A'

To,
**M/s BALAJI CHEMICALS,
D-191, Prashant Vihar, Rohini,
New Delhi - 110085 (IEC - 516510584)**

Copy to:-

1. The Addl. Commissioner (PCA), Custom House, Mundra.
2. The Assistant Commissioner (RRA/TRC/EDI), Custom House, Mundra.
3. Guard File

Annexure-'A'

				Revised total Duty	Total Duty as declared	Duty

Sr. No.	BE No	BE Date	Assess Val (in Rs.)	(BCD:15%, SWS:10% & IGST:18%)(in Rs.)	(BCD:10%, SWS:10% & IGST:18%)(in Rs.)	Recoverable (In Rs.)
1	6866936	13-02-2020	13,38,485	5,01,530	4,14,663	86,868
2	6916761	17-02-2020	9,52,617	3,56,946	2,95,121	61,825
3	6962393	20-02-2020	9,19,168	3,44,412	2,84,758	59,654
4	7041556	27-02-2020	4,35,682	1,63,250	1,34,974	28,276
5	7157947	07-03-2020	6,24,890	2,34,146	1,93,591	40,555
6	7326877	21-03-2020	5,03,302	1,88,587	1,55,923	32,664
7	7327211	21-03-2020	11,31,839	4,24,100	3,50,644	73,456
8	7389893	03-04-2020	5,87,926	2,20,296	1,82,139	38,156
9	7391167	03-04-2020	10,06,778	3,77,240	3,11,900	65,340
10	7391785	03-04-2020	5,05,702	1,89,486	1,56,666	32,820
11	7425006	10-04-2020	12,98,921	4,86,706	4,02,406	84,300
12	7440935	13-04-2020	6,24,061	2,33,836	1,93,334	40,502
13	7486325	20-04-2020	6,08,055	2,27,838	1,88,375	39,463
14	7573179	02-05-2020	6,19,659	2,32,186	1,91,970	40,216
15	7625787	09-05-2020	7,97,070	2,98,662	2,46,932	51,730
16	7658541	14-05-2020	5,31,846	1,99,283	1,64,766	34,517
17	7694541	18-05-2020	4,53,256	1,69,835	1,40,419	29,416
18	7782453	30-05-2020	6,46,389	2,42,202	2,00,251	41,951
19	7840853	06-06-2020	4,95,696	1,85,737	1,53,567	32,171
20	8076735	04-07-2020	5,23,081	1,95,998	1,62,050	33,948
21	9212061	17-10-2020	4,81,822	1,80,539	1,49,269	31,270
22	9252673	20-10-2020	4,83,850	1,81,299	1,49,897	31,402

23	9268326	21-10-2020	10,77,931	4,03,901	3,33,943	69,958
24	9268344	21-10-2020	9,45,507	3,54,282	2,92,918	61,363
25	9345525	27-10-2020	7,33,268	2,74,756	2,27,166	47,589
26	9417346	02-11-2020	7,30,279	2,73,636	2,26,241	47,395
27	9538457	11-11-2020	10,64,103	3,98,720	3,29,659	69,060
28	9538522	11-11-2020	6,05,988	2,27,064	1,87,735	39,329
29	9726981	27-11-2020	4,82,977	1,80,972	1,49,626	31,345
30	9727694	27-11-2020	10,91,783	4,09,091	3,38,234	70,857
31	9745899	28-11-2020	4,84,647	1,81,597	1,50,144	31,454
32	9789229	02-12-2020	6,09,484	2,28,374	1,88,818	39,556
33	9839064	05-12-2020	6,14,596	2,30,289	1,90,402	39,887
34	9839618	05-12-2020	10,87,754	4,07,582	3,36,986	70,595
35	9879973	08-12-2020	4,72,494	1,77,043	1,46,379	30,665
36	9919265	11-12-2020	5,83,035	2,18,463	1,80,624	37,839
37	9965214	15-12-2020	4,75,442	1,78,148	1,47,292	30,856
38	2057974	22-12-2020	4,67,861	1,75,308	1,44,943	30,364
39	2176789	30-12-2020	5,98,480	2,24,250	1,85,409	38,841
40	2176892	30-12-2020	4,69,595	1,75,957	1,45,480	30,477
41	2230780	04-01-2021	4,76,724	1,78,628	1,47,689	30,939
42	2394908	18-01-2021	6,03,428	2,26,104	1,86,942	39,162
43	2440975	21-01-2021	6,25,368	2,34,325	1,93,739	40,586
44	2519214	27-01-2021	12,07,598	4,52,487	3,74,114	78,373
45	2609451	04-02-2021	6,04,511	2,26,510	1,87,278	39,233
46		04-02-				

47	2619021 2653767	2021-06-02- 2021	4,71,684 5,97,365	1,76,740 2,23,833	1,46,128 1,85,064	30,612 38,769
48	2689721	09-02- 2021	10,57,106	3,96,098	3,27,491	68,606
49	2768176	15-02- 2021	6,03,135	2,25,995	1,86,851	39,143
50	2768405	15-02- 2021	5,43,182	2,03,530	1,68,278	35,253
51	2922532	26-02- 2021	10,58,463	3,96,606	3,27,912	68,694
52	2974423	02-03- 2021	10,61,897	3,97,893	3,28,976	68,917
53	3061130	08-03- 2021	5,46,671	2,04,838	1,69,359	35,479
54	3061170	08-03- 2021	4,78,394	1,79,254	1,48,207	31,048
55	3061173	08-03- 2021	9,41,508	3,52,783	2,91,679	61,104
56	3249292	22-03- 2021	5,96,226	2,23,406	1,84,711	38,695
57	3312480	26-03- 2021	4,71,656	1,76,730	1,46,119	30,610
58	3334178	28-03- 2021	9,33,980	3,49,962	2,89,347	60,615
59	3456425	06-04- 2021	4,54,703	1,70,377	1,40,867	29,510
60	3506824	09-04- 2021	6,31,505	2,36,625	1,95,640	40,985
61	3520087	10-04- 2021	4,63,435	1,73,649	1,43,572	30,077
62	3613387	17-04- 2021	4,75,384	1,78,126	1,47,274	30,852
63	3613518	17-04- 2021	9,86,225	3,69,538	3,05,532	64,006
64	3613553	17-04- 2021	9,87,694	3,70,089	3,05,988	64,101
65	3720486	26-04- 2021	6,24,780	2,34,105	1,93,557	40,548
66	3754563	29-04- 2021	6,19,599	2,32,164	1,91,952	40,212
67	3754597	29-04- 2021	5,42,776	2,03,378	1,68,152	35,226
68	3769922	30-04- 2021	4,47,259	1,67,588	1,38,561	29,027
69	3769925	30-04- 2021	7,50,534	2,81,225	2,32,515	48,710
		30-04-				

70	3769927	2021	6,68,032	2,50,312	2,06,956	43,355
71	3800578	03-05-2021	9,62,411	3,60,615	2,98,155	62,460
72	3857807	07-05-2021	5,05,101	1,89,261	1,56,480	32,781
73	3857812	07-05-2021	10,97,922	4,11,391	3,40,136	71,255
74	4224037	07-06-2021	4,60,339	1,72,489	1,42,613	29,876
75	4387406	19-06-2021	5,99,117	2,24,489	1,85,606	38,883
76	4514564	30-06-2021	6,32,259	2,36,908	1,95,874	41,034
77	4613933	09-07-2021	5,88,843	2,20,639	1,82,423	38,216
78	4613935	09-07-2021	6,00,751	2,25,101	1,86,113	38,989
79	4614373	09-07-2021	5,52,244	2,06,926	1,71,085	35,841
80	4652270	12-07-2021	2,25,167	84,370	69,757	14,613
81	5468578	16-09-2021	5,36,439	2,01,004	1,66,189	34,815
82	5508452	20-09-2021	10,01,808	3,75,378	3,10,360	65,017
83	5554489	23-09-2021	6,25,751	2,34,469	1,93,858	40,611
84	5648561	30-09-2021	11,41,784	4,27,827	3,53,725	74,102
85	5783331	09-10-2021	5,57,044	2,08,725	1,72,572	36,152
86	5845730	14-10-2021	4,38,997	1,64,492	1,36,001	28,491
87	5845860	14-10-2021	5,53,265	2,07,308	1,71,401	35,907
88	5873435	17-10-2021	10,10,276	3,78,550	3,12,983	65,567
89	5934679	21-10-2021	4,77,083	1,78,763	1,47,800	30,963
90	6082595	01-11-2021	5,64,308	2,11,446	1,74,823	36,624
91	6124947	04-11-2021	5,16,951	1,93,702	1,60,152	33,550
92	6147146	06-11-2021	8,91,116	3,33,901	2,76,068	57,833
93	6147153	06-11-2021	5,72,410	2,14,482	1,77,333	37,149

94	6207066	11-11- 2021	5,02,121	1,88,145	1,55,557	32,588
95	6270804	18-11- 2021	5,41,451	2,02,882	1,67,742	35,140
96	6539684	04-12- 2021	4,94,795	1,85,400	1,53,287	32,112
97	6893291	30-12- 2021	5,09,948	1,91,078	1,57,982	33,096
98	6908981	31-12- 2021	13,17,828	4,93,790	4,08,263	85,527
99	6908981	31-12- 2021	6,46,614	2,42,286	2,00,321	41,965
100	8507921	02-05- 2022	3,80,808	1,42,689	1,17,974	24,714
101	8507922	02-05- 2022	4,38,248	1,64,212	1,35,769	28,442
Total			6,86,39,337	2,57,19,160	2,12,64,467	44,54,693