

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</b> <b>PHONE : 02838-271426/271423 FAX</b> <b>:02838-271425</b> <b>Email: adj-mundra@gov.in</b></p>	
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**DIN- 20241271MO0000413667****Date:-11.12.2024****SHOW CAUSE NOTICE**

Whereas, M/s. Siemens Gamesa Renewable Power Pvt. Ltd., (IEC code 050833608), having its address at Plot No. 3/A, Phase-III, Panch Mahal, Halol, Gujarat-389350 (hereinafter referred to as 'the said importer') has imported the **"Casting for Wind Operated Electricity Genertors"** falling under CTH No. 85030090,"(hereinafter referred to as 'the said goods') at Mundra Port. The said importer is regularly importing the said goods from Mundra Port on payment of Customs duty.

2. During the course of Post Clearance Audit, it is noticed that M/s. Siemens Gamesa Renewable Power Pvt. Ltd., has filed the BoEs **(RUD-1)** (as listed in the **Annexure A**, attached herewith), through the Customs brokers M/s. Shiv Multiport Private Limited and M/s. United Safeway India Pvt. Limited for the import of **"Casting for Wind Operated Electricity Genertors"**, classifying the same under Customs Tariff item **85030090**, on payment of BCD @7.5%/6% (20% Sapta notif no. 50/2018-CUS), SWS @10% & IGST @5%, imported from China (Country of origin), Supplier Names are listed in the Annexure-A to this Show Cause Notice. However, **no Countervailing Duty and/or Anti-dumping duty is paid** in view of Notification No.01/2016(CVD) dated 19.01.2016 and Notification No. 42/2017-CUS(ADD) dated 30.08.2017.

**3. Countervailing Duty (CVD)**

3.1 Whereas, it is observed that the above said imported goods viz. **"Casting for Wind Operated Electricity Genertors"**, under Customs Tariff item **85030090** do fall under the description of goods in Column 3 of the Table under Notification No.01/2016(CVD) dated 19.01.2016 and accordingly, the said goods imported from China are liable for **Countervailing Duty @ 13.44%** of the landed value of the said goods imported from China.

3.2 In terms of Notification No.1/2016- Cus (CVD) dated 19.01.2016 countervailing duty is leviable on the import of Castings for Wind-operated Electricity Generators (WOEG), whether or not machined, in raw, finished or sub-assembled form, or as a part of sub-assembly, or a part of an equipment/component meant for WOEG falling under tariff item 85030090 of the Customs Tariff. The Countervailing duty is applicable on subject goods originating and exported from the People's Republic of China and supplied by

any producer or exporter @ 13.44% of the landed value as defined in the said CVD Notification.

**3.3** Relevant para of Notification No.01/2016(CVD) dated 19.01.2016 read is as under:-

“..... in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act, read with rules 20 and 22 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), exported by the exporters as specified in the corresponding entry in column (7), and imported into India, **countervailing duty at the rate to be worked out as percentage of the landed value of imports of the subject goods as specified in the corresponding entry in column (8) of the said Table, namely:-**

**Table**

S. No.	Tariff item	Description of goods	Country of origin	Country of export	Producer	Exporter	Percentage of landed value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
..... ..... .							
2.	8483 40 00, 8503 00 10 or 8503 00 90	Castings for wind operated electricity generators, whether or not machined, in raw, finished or sub-assembled form, or <b>as a part of a subassembly, or as a part of an equipment/ component meant for wind-operated electricity generators</b>	People's Republic of China	People's Republic Of China	Any	Any	13.44

.....  
*Explanation.- For the purposes of this notification, "landed value" shall be the assessable value as determined under the Customs Act 1962, (52 of 1962) and all duties of customs except duties levied under sections 3, 3A, 8B, 9 and 9A of the Customs Tariff Act."*

**3.4** Whereas, it is further observed that the **Castings for Wind Operated Electricity Generators** for the purpose of the present notification **also includes** a **part of a sub-assembly or a part of an equipment/component meant for wind-operated electricity generators**, as described under column (3) of the Table under the said Notification No. 01/2016(CVD) dated 19.01.2016.

**3.5** The importer has imported various parts of WOEG from PR of China classified under tariff item 85030090. Such description of goods falls under the scope of "Casting parts" in terms of the Notification No.01/2016-Customs (CVD) dated 19.01.2016 but the Countervailing duty applicable @13.44% was not paid by the Importer on import of such goods (parts of WOEG) applicable under the Notification No. 01/2016-Customs(CVD).

**3.6** Whereas, Non-payment of the **Countervailing Duty**, in respect of the BoEs, tabulated in Annexure "A", has resulted in short-payment of customs duty(CVD) @13.44% of the landed value of the said goods imported from China, which amounts to **Rs. 2,15,44,319/-**, (Column No.12 of Annexure-A) for the period 20.12.2019 to 13.07.2021 as calculated as per **Annexure A** attached herewith.

#### **4. Anti-Dumping duty (ADD)**

**4.1** Whereas, it further appears that the above imported goods as specified in column No. 16 of Annexure "A" which are the parts of "**WOEG**" do fall under the implied meaning of Casting for Wind Operated Electricity Generators as per the Note (i) of the Table under **Notification No. 42/2017-CUS (ADD)** dated 30.08.2017 and accordingly, the said goods imported from China are liable for **Anti-dumping duty @ 35.92%** of the landed value of the said goods imported from China.

**4.2** In terms of Notification No.42/2017- Cus (ADD) dated 30.08.2017, Anti-Dumping duty (ADD) is also leviable on import of Castings for Wind-operated Electricity Generators (WOEG), whether or not machined, in raw, finished or sub-assembled form, or as a part of sub-assembly, or a part of an equipment/component meant for WOEG falling under tariff item 85030090 of the Customs Tariff. The Anti-Dumping duty(ADD) is applicable on subject goods at the rate of an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any, of the said Table under **Notification No. 42/2017-CUS (ADD)** dated 30.08.2017.

**4.3** Relevant para of **Notification No. 42/2017-CUS (ADD)** dated 30.08.2017 read is as under:-

*"..... in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes definitive anti-dumping duty on the subject goods, the description of which is specified in column (3) of the Table below, falling under Chapter heading of the First Schedule to the Customs Tariff Act as specified in the*

corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), exported by the exporters as specified in the corresponding entry in column (7), and imported into India, an anti-dumping duty at the rate of an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any, of the said Table, namely :

Table

S. No.	Subheading or tariff item	Description of goods	Country of origin	Country of export	Producer	Exporter	Duty amount as % of landed value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
.....							
17.	8483 40 00, 8503 00 10 or 8503 00 90	Castings for Wind Operated Electricity Generators	China PR	China PR	Any other combination than S.No. 1 to 16		35.92

**Note – (i) Castings for Wind Operated Electricity Generators** for the purpose of the present notification **implies** "Castings for wind operated electricity generators also known **as castings** for windmill or wind turbine, whether or not machined, in raw, finished or sub assembled form, or **as a part of a sub-assembly, or as a part of an equipment/component meant for wind-operated electricity generators**".

.....  
Explanation. – Landed value of imports for the purpose of this notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act."

**4.4** On perusal of both the notifications, i.e. Notification No. 42/2017- Cus (ADD) dated 30.08.2017, for the purpose of levy of ADD and Notification No. 01/2016-Customs (CVD) dated19.01.2016, for the purpose of levy of CVD vide, it is observed that both are identical to the product. In others words, the goods attract CVD vide **Notification No. 01/2016- Customs (CVD) dated 19.01.2016** also attracts ADD vide Notification No.42/2017- Cus (ADD) dated 30.08.2017 and the rate of ADD shall be an amount equivalent to the difference between the quantum of anti-dumping duty calculated as per column (8) and the quantum of anti-subsidy/countervailing duty payable, if any.

**4.5** Whereas, it further appears that the Castings for Wind Operated Electricity Generators for the purpose of the present notification also includes a part of an equipment/component meant for wind-operated electricity generators, as explained vide Note (i) of the Table under the said **Notification No. 42/2017- Cus(ADD)** dated 30.08.2017.

**4.6** Whereas, Non-payment of the **Anti-Dumping Duty**, in respect of the BoEs, as tabulated in the Annexure "A", has resulted in short-payment of Customs duty (ADD) @35.92% of the landed value of the said goods imported from China, which amounts to **Rs.14,61,19,095/-** (Column No.11 of Annexure-A) for the period 20.12.2019 to 13.07.2021, as calculated as per **Annexure A** attached herewith.

## **5. Integrated GST (IGST)**

**5.1** Whereas, it appears that Non-payment of the Countervailing Duty and the Anti-Dumping Duty, as discussed hereinabove, has also resulted in short-payment of customs duty (IGST) on the total assessable value arrived at by way of adding CVD and ADD in the landed value, for the purpose of calculation of IGST on imported goods and the differential amount of customs duty (IGST) thus short-paid comes to **Rs.83,83,171/-** for the period 20.12.2019 to 13.07.2021, as calculated as per **Annexure A** (Column No.14 of Annexure-A) attached herewith.

**6.** Thus, total amount of customs duty due to be recovered, comes to **Rs.17,60,46,584/-**, as calculated as under:-

<b>SN</b>	<b>Customs Duty</b>	<b>Amount</b>
1	BCD short-paid	-
2	SWS short-paid	-
3	CVD @13.44% <b>(NOT PAID)</b>	<b>2,15,44,319/-</b>
4	ADD @35.92%-13.44% <b>(NOT PAID)</b>	<b>14,61,19,095/-</b>
<b>5</b>	<b>Differential IGST not paid</b>	<b>83,83,171/-</b>
<b>6</b>	<b>Total customs Duty Short-paid</b>	<b>17,60,46,584/-</b>

**7.** Whereas, in response to letter F.No. S/01-45/PCA/ADD/2023-24 dated 11.05.2023 (**RUD-2**), the said importer has not submitted any reply to this office.

**8.** Further from the materials group tabulated in the reply, it is observed that all the import items do include casting parts which house various other parts and non-declaration of such parts by way of weight and value while being given an opportunity to do so shows disinclination on part of the Importer to provide critical information to the department. The basic function of a casting is in a wind turbine, to be used in a wind mill along with some other non-casting parts and components like tower, blades, etc. which leads to the generation of electricity. Further, a large number of castings are collectively used in a windmill. Some of these castings are assembled along with other products to prepare a sub- assembly. Eventually, a windmill comprises of a number of these sub-assemblies. It is appropriate to consider castings that may be imported as a part of equipment/component within the scope of the product under consideration

so long as the scope of the measures is limited to casting portions of these equipment's/components used for wind mills or wind turbines or wind-operated electricity generators. It appears that Importer had intentionally furnished documents such as the Bills of Entry and its invoices, packing lists containing incorrect/in-sufficient material particular with respect to the value and weight of casting parts in the imported items. The items imported undeniably consisted of casting parts and such casting parts were manufactured by simple machining and polishing process and the component weight of these casting parts were significant. It is therefore a matter of fact that the items of import in question do have castings as a component and it is incumbent on the Importer to make a complete and correct declaration. Having failed to do so despite opportunities given to them, there is little option but to demand CVD and ADD on the entire value of the imported items to protect revenue interest. The Importer even if contesting the applicability of the CVD and ADD should have been more forthright and put forth the costing of the casting components which are part of the imported items which was not a difficult exercise.

9. Whereas, it appears that the **Castings for Wind Operated Electricity Generators** for the purpose of the relevant notification **also includes a part of a sub-assembly or a part of an equipment/component meant for wind-operated electricity generators**, as described under column (3) of the Table under the said Notification No. 01/2016(CVD) dated 19.01.2016. Whereas, it further appears that the **Castings for Wind Operated Electricity Generators** for the purpose of the relevant Notification **also includes a part of an equipment/component meant for wind-operated electricity generators**, as explained vide Note (i) of the Table under the said Notification No. 42/2017-Cus(ADD) dated 30.08.2017. Thus, the response submitted by the importer fails to satisfy the query. **These circumstances mandate to take action to recover the differential amount of duty along with due interest and penalty, under relevant sections of the Customs Act, 1962.**

10. Whereas, Section 17 of the Customs Act, 1962, gives an option to the importer, importing any goods for importation under section 46 *ibid*, to self-assess the duty, if any, leviable on such goods. In the self-assessment era, the importers have to act more responsibility manner and they are also required to build trust by filing the correct details & description of items along with correct classification of the goods. However, the importer, while filing the above mentioned bills of entry have willfully/intentionally not paid the CVD/ADD on their casting goods of Wind Operated Electricity Generators (WOEG), and also resultantly short-paid IGST, thereby causing the short payment of Customs Duty.

11. The Importer is a regular importer of parts of WOEG (Casting / Non-casting items), hence, they are believed to be well aware of Notification No. 01/2016-Customs (CVD) dated 19.01.2016 and Notification No.42/2017- Cus (ADD) dated 30.08.2017, but it appears that they have willfully/intentionally not paid the CVD and ADD in terms of Notification No. 01/2016-Customs (CVD) dated 19.01.2016 and Notification No.42/2017- Cus (ADD) dated 30.08.2017,

and also resultantly short-paid IGST, thereby causing the short payment of Customs Duty of the above said amount.

## **12. VIOLATION OF STATUTORY PROVISIONS:-**

**12.1** In relation to the aforesaid facts, it is pertinent to quote relevant provisions of the Customs Act, 1962 and the importer's violation in respect of the same.

**12.2** Whereas, it appears that the importer has failed to pay Countervailing duty as leviable under sub-section (1) and (6) of Section 9 of the Customs Tariff Act, 1975, read with rules 20 and 22 of the Customs Tariff (IACCDSDADI) Rules, 1995 and Notification No. 01/2016(CVD) dated 19.01.2016, by way of wrongly self-assessing the Bills of entries filed under Section 46 of the Customs Act, 1962.

**12.3** Whereas, it appears that the importer has failed to pay Anti-dumping duty as leviable under sub-section (1) and (5) of Section 9A of the Customs Tariff Act, 1975, read with rules 18 and 20 of the Customs Tariff (IACADDDADI) Rules, 1995 and Notification No. 42/2017-CUS (ADD) dated 30.08.2017, by way of wrongly self-assessing the Bills of entries filed under Section 46 of the Customs Act, 1962.

**12.4** The imported goods, namely, **"Wind Tower with accessories (parts of WOEG)"**, imported from China, include parts falling under the description of goods as described in Column (3) of the Table under Notification 01/2016(CVD) dated 19.01.2016 and in the implied meaning of **Casting for Wind Operated Electricity Generators** as per the Note (i) of the Table under **Notification No. 42/2017-CUS (ADD)** dated 30.08.2017.

**12.5** Whereas, as per Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACCDSDADI) Rules, 1995 read with entry at sr. no. 2 of the TABLE under under Notification No. 01/2016(CVD) dated 19.01.2016 and Section 9A of the Customs Tariff Act, 1975 read with Rules 18 and 20 of the Customs Tariff (IACADDDADI) Rules, 1995, read with entry at sr. no. 17 of the TABLE under Notification No. 42/2017-CUS(ADD) dated 30.08.2017, the said tariff item, as classified by the importer under Customs Tariff item **85030090**, falling under the description of goods in Column (3) of the Table under Notification No. 01/2016(CVD) dated 19.01.2016, attracts countervailing **Duty @ 13.44%** of the landed value of the said goods imported from China, and when included in the implied meaning of **Casting for Wind Operated Electricity Generators**, attracts **Anti-Dumping Duty @ 35.92%** of the landed value of the said goods imported from China. However, the importer failed to properly self-assess and pay the said countervailing duty and Anti-Dumping Duty, as discussed hereinabove.

**12.6** Whereas, as per Section 12 of the Customs Act, 1962 read with sub-section (7) of Section 3 of the Customs Tariff Act, 1975 and read with entry at

sr. no. 234 of the SCHEDULE I under Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 the said tariff item, as classified by the importer under Customs Tariff item **85030090**, attracts **Integrated GST @ 5%** ad valorem, during the period upto 29.09.2021. The integrated GST is leviable on the value of the imported article as determined under sub-section (8) or sub-section (8A) of Section 3 of the Customs Tariff Act, 1975. Accordingly, all customs duties (including ADD), except IGST and GST Cess, are required to be added in the transaction value to arrive at the assessable value for calculation of the integrated tax. However, the importer failed to properly self-assess and short-paid IGST pro-rata, as discussed hereinabove.

**12.7** Whereas, as per sub-section (4) and (4A) of Section 46 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 ensure the accuracy and completeness of the information given therein. However, by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, the importer has indulged in evasion of duties of customs, amounting to **Rs. 17,60,46,584/-**, as discussed above.

**12.8** Thus, the importer has contravened the provisions of Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACCD SADI) Rules, 1995 read with Notification 01/2016(CVD) dated 19.01.2016 and Section 9A of the Customs Tariff Act, 1975 read with Rules 18 and 20 of the Customs Tariff (IACADDD DADI) Rules, 1995, read with Notification No. 42/2017-CUS (ADD) dated 30.08.2017. The importer has also contravened the provisions of **Section 46** of the Customs Act, 1962 and evaded payment of duties of customs amounting to **Rs.17,60,46,584/-**, as discussed above by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962. The Importer is a regular importer of parts of WOEĞ (Casting / Non-casting items), hence, they are well aware of Notification No. 01/2016-Customs (CVD) dated 19.01.2016 and Notification No.42/2017- Cus (ADD) dated 30.08.2017, but it appears that they have willfully/intentionally/suppressing the material facts, not paid the CVD and ADD in terms of Notification No. 01/2016-Customs (CVD) dated 19.01.2016 and Notification No.42/2017- Cus (ADD) dated 30.08.2017, and also resultantly short-paid IGST. Thereby causing the short payment of Customs Duty of the above said amount by resorting to willful mis-statement and suppression of facts and rendered themselves liable for action as envisaged under **Section 28(4)** of the Customs Act, 1962 for recovery of duties short-paid amounting to **Rs.17,60,46,584/-**, extended period upto five years is applicable. Further, as per section 46(4), the importer who presents a bill of entry shall ensure the accuracy and completeness of the information given therein, the authenticity and validity of any documents supporting it and 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. Section 17 (1) & Section 2 (2) of the Customs Act, 1962 read with CBIC Circular No. 17/2011- Customs dated 08.04.2011 cast a heightened responsibility and onus on the importer to **determine duty**, classification etc. by way of self-assessment. The importer, at the time of self-assessment, is required to ensure that they declared the correct classification, **applicable rate of duty**, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Hence,



Importer has violated the provisions of section 46, 46 (4A) and section 17 of the Customs Act, 1962 and rendered the goods liable for confiscation under Section 111 (m) of the Customs Act, 1962. Due to this act of omission/commission, the goods have been rendered liable for confiscation, accordingly it also appears that the Importer is liable to be penalized under section 112(a) of the Customs Act, 1962.

**12.9** Whereas, the importer has contravened the provisions of Section 12 of the Customs Act, 1962 read with Section 9 of the Customs Tariff Act, 1975 and Rules 20 and 22 of the Customs Tariff (IACCDSADI) Rules, 1995 read with Notification No. 01/2016(CVD) dated 19.01.2016 and Section 9 of the Customs Tariff Act, 1975 read with Rules 18 and 20 of the Customs Tariff (IACADDDDDADI) Rules, 1995, read with Notification No. 42/2017-CUS (ADD) dated 30.08.2017. The importer has also contravened the provisions of **Section 46** of the Customs Act, 1962 and evaded payment of duties of customs amounting to **Rs.17,60,46,584/-**, as discussed above and rendered themselves liable for action as envisaged under **Section 28(4)** of the Customs Act, 1962 for recovery of duties short-paid as discussed above along with interest as stipulated under **section 28AA** of the Customs Act, 1962 and the importer has rendered themselves liable to penalty under **Section 117** of the Customs Act, 1962.

**12.10** The importer has evaded payment of duties of customs amounting to **Rs. 17,60,46,584/-**, as discussed above, by way of improper self-assessment in the Bills of entries filed under Section 46 of the Customs Act, 1962, thus resorting to wilful mis-statement and suppression of facts as discussed above, the importer has rendered themselves liable to pay penalty under **Section 114A** of the Customs Act, 1962.

**12.11** Whereas, Section 28(4) of the Customs Act, 1962 provides that 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 willful 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.

**12.12** Whereas, Section 28AA of the Customs Act, 1962 provides for levy of 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 there under, 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 percent and not exceeding thirty-six percent, 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.

**12.13** Whereas, Section 28(5) of the Customs Act, 1962 states that '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 willful 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 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'.

**12.14** Whereas, Section 28(6) of the Customs Act, 1962 states that '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 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 Section 135, 135A and 140 deemed to be conclusive as to the matters stated therein'.

**12.15** It is pertinent to mention that the provisions pertaining to Self-Assessment under the Customs Act 1962 which were implemented w.e.f. 08.04.2011 under the Finance Act 2011, ushers in a trust based Customs-Trade partnership leading to greater facilitation of complaint trade. Board's Circular no. 17/2011 dated 08.04.2011 specifies that the responsibility for assessment has been shifted to the importer/exporter; that 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); that the importer or exporter at the time of self-assessment will ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported/export goods while presenting Bill of Entry or Shipping Bill. However, it is viewed that non-compliant importers/exporters could face penal action on account of wrong Self-Assessment made with intent to evade duty or avoid compliance of conditions of notifications, Foreign Trade policy or any other provision under the Customs Act, 1962 or the Allied Acts. From the above mentioned facts, it is clearly evident that the importer has not exercised due diligence in respect of self-assessing the subject goods on their importation and has thus violated the provisions of the Self-Assessment procedures.

**12.16** Whereas, as per sub-section (4) of Section 46 of 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. In the subject case, the importer has violated the provisions of the Customs Act 1962 in as much as misclassified the imported goods, resulting in short-payment of customs duties. Therefore such violation amounts to misdeclaration in terms of the Provisions of Section 111(m) of the Customs Act, 1962.

**12.17** Whereas, Sec 111 of Customs Act, 1962 provides for confiscation of improperly imported goods and the applicable subsections are (m) which has been detailed below:

*"(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 subsection (1) of section 54."*

**12.18** Whereas, Sec. 112 (a) of Customs Act, 1962 provides for penalty for improper importation of goods, etc. It states "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." Since the importer has rendered the impugned goods liable for confiscation under Section 111 of the Customs Act 1962, the importer is liable for penal action under Section 112 (a) of the Customs Act 1962."*

**12.19** Whereas, Sec. 114A of the Customs Act, 1962 provides for 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 willful 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 22 sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

**13.** Now, therefore, **M/s. Siemens Gamesa Renewable Power Pvt. Ltd.**, (IEC code 050833608), having its address at Plot No. 3/A, Phase-III, Panch Mahal, Halol, Gujarat-389350, are hereby called upon to show cause in writing to **the Principal Commissioner of Customs**, Customs House Mundra, Kutch, having his office at Mundra Port & SPL Economic Zone, Mundra-370421, within thirty days from the receipt of this notice, as to why:-

- (i) The assessment in respect of Bills of entry mentioned in Annexure-A should not be rejected;

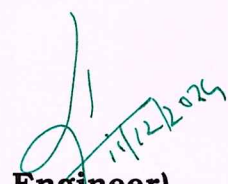
- (ii) Countervailing duty (CVD) at 13.44% under notification No.01/2016-Cus. (CVD) dated 19.01.2016 on the said goods namely parts of WOEg imported vide the Bills of Entry as detailed in the Annexure-A to this notice should not be applied;
- (iii) Anti-Dumping Duty (ADD) at applicable rate under notification No.42/2017-Cus. (ADD) dated 30.08.2017 on the said goods namely parts of WOEg imported vide the Bills of Entry as detailed in the Annexure-A to this notice should not be applied;
- (iv) Assessable Value for the purpose of calculation of IGST should not be recalculated so as to add the amount of the duties of customs of CVD and the ADD as discussed hereinabove to recalculate the amount of IGST payable;
- (v) The differential Customs duties totally amounting to **Rs.17,60,46,584/-** (CVD- 2,15,44,319/- + ADD - 14,61,19,095/-+ IGST- 83,83,171/-), (*Rupees Seventeen Crore Sixty Lakh Forty Six Thousand Five Hundred and Eighty Four only*), as discussed hereinabove, should not be demanded and recovered from them in terms of Section 28(4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962;
- (vi) The impugned goods with the total declared Assessable value of **Rs. 38,12,99,954/-** (*Rupees Thrity Eight Crore Twelve Lakh Ninety Nine Thousand Nine Hundred Fifty Four Only*) as detailed in Annexure-A to this notice, should not be held liable to confiscation under Section 111(m) of the Customs Act, 1962.
- (vii) Penalty should not be imposed upon them under the provision of Section 112(a) of the Customs Act, 1962 for rendering imported goods liable for confiscation under Section 111(m) of the Customs Act, 1962;
- (viii) Penalty should not be imposed upon them under the provision of Section 114A of the Customs Act, 1962 for the reasons of willful misstatement & suppression of facts as detailed above.
- (ix) Penalty should not be imposed upon them under Section 117 of the Customs Act, 1962.

**14.** M/s. Siemens Gamesa Renewable Power Pvt. Ltd., (IEC code 050833608), having its address at Plot No. 3/A, Phase-III, Panch Mahal, Halol, Gujarat-389350 should state in their written replies to this notice whether they desire to be heard in person. If no reply to this notice is received from them or any of them

within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided on the basis of evidence available and merits, without any further reference to them.

**15.** Department/Custom House Mundra reserves its right to amend, modify or supplement this notice. This notice has been issued under the provisions of the Customs Act, 1962 without prejudice to any other action if any that may be initiated against them under any statute for the time being in force.

**16.** The documents relied upon in this Show Cause Notice are listed in Annexure- B to this Notice.

  
**(K. Engineer)**  
**Pr. Commissioner of Customs,**  
**Custom House, Mundra.**

**Enclosures: Annexure-B& RUDs**

**By Speed Post/ email**

**To, (The Noticee)**

**M/s. Siemens Gamesa Renewable Power Pvt. Ltd.,**  
Plot No. 3/A, Phase-III,  
Panch Mahal, Halol, Gujarat-389350

**Copy to:-**

1. The Deputy/Assistant Commissioner (PCA) House Mundra, Custom House, Mundra for information.
2. The Supdt. (EDI) for necessary action at their end.
3. M/s. Shiv Multiport Private Limited, Custom Broker.
4. M/s. United Safeway India Pvt. Limited, Custom Broker.
5. Guard File.

**ANNEXURE-B**  
**LIST OF RELIED UPON DOCUMENTS**

Sr. No.	Description of documents	Remarks
1	Duty calculation as per Annexure A	Attached with the SCN
2	Audit Consultative letter dated 11.05.2023	Already available with Import

Annexure-A

Annexure showing the details of CVD & ADD not paid during the period from 20.12.2019 to 05.11.2021 by M/s SIEMENS GAMESA RENEWABLE POWER PRIVATE LIMITED.

Sr. No.	Customs Site	BE Date	BE Number	CTH Code	Name of Supplier/ Exporter	Assessable Value	BCD @ 7.5%	SWS @ 10%	IGST @ 5% paid	Land value (6+7+8)	ADD payable on Landed Value @ 35.92 % (10)	CVD payable on Landed Value @ 13.44% (10)	IGST payable (6+7+8+11+12)*5 %	Difference in IGST payable (13-9)	Differential Total (11+12+14)	Full Item Description
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	INMUN 1	20-12-19	6169 733	850300 90	Dalian Heavy Forging Co Ltd.	7144128	42864 8	4286 5	38078 2	76156 41	273553 8	102354 2	568736	187954	3947034	TOWER FLANGES OF WIND TURBINE(SIZE OD4266.5XID3776.5XT155)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4266.5XID3776.5XT155)(2
2	INMUN 1	20-12-19	6168 916	850300 90	Dalian Heavy Forging Co Ltd.	3183660	19102 0	1910 2	16968 9	33937 81	121904 6	456124	253448	83759	1758929	TOWER FLANGES OF WIND TURBINE(SIZE OD3375XID3075XT340)(10PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD3375XID3075XT340)(10PCS
3	INMUN 1	28-12-19	6275 639	850300 90	Dalian Heavy Forging Co Ltd.	3940767	23644 6	2364 5	21004 3	42008 58	150894 8	564595	313720	103677	2177221	TOWER FLANGES OF WIND TURBINE(SIZE OD4500XID3960XT150)(10PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4500XID3960XT150)(10PCS

4	INMUN 1	28- 12-19	6275 639	850300 90	Dalian Heavy Forging Co Ltd.	2129391	12776 4	1277 6	11349 7	22699 31	815359	305079	169518	56022	1176460	TOWER FLANGES OF WIND TURBINE(SIZE OD3352XID3062XT105)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD3352XID3062XT105)(20PCS
5	INMUN 1	20- 12-19	6168 916	850300 90	Dalian Heavy Forging Co Ltd.	7144128	42864 8	4286 5	38078 2	76156 41	273553 8	102354 2	568736	187954	3947034	TOWER FLANGES OF WIND TURBINE(SIZE OD4266.5XID3776.5XT155)(20PCS)(PA RT OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4266.5XID3776.5XT155)(2
6	INMUN 1	20- 12-19	6169 733	850300 90	Dalian Heavy Forging Co Ltd.	3940767	23644 6	2364 5	21004 3	42008 58	150894 8	564595	313720	103677	2177221	TOWER FLANGES OF WIND TURBINE(SIZE OD4500XID3960XT150)(10PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4500XID3960XT150)(10PCS
7	INMUN 1	20- 12-19	6168 916	850300 90	Dalian Heavy Forging Co Ltd.	3233343	19400 1	1940 0	17233 7	34467 44	123807 0	463242	257403	85066	1786379	TOWER FLANGES OF WIND TURBINE(SIZE OD4257XID3937XT110)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4257XID3937XT110)(20PCS
8	INMUN 1	20- 12-19	6168 916	850300 90	Dalian Heavy Forging Co Ltd.	4977207	29863 2	2986 3	26528 5	53057 02	190580 8	713086	396230	130945	2749839	TOWER FLANGES OF WIND TURBINE(SIZE OD4261XID3861XT135)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4261XID3861XT135)(20PCS



9	INMUN 1	20- 12-19	6169 733	850300 90	Dalian Heavy Forging Co Ltd.	4977207	29863 2	2986 3	-26528 5	53057 02	190580 8	713086	396230	130945	2749839	TOWER FLANGES OF WIND TURBINE(SIZE OD4261XID3861XT135)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4261XID3861XT135)(20PCS
10	INMUN 1	20- 12-19	6169 733	850300 90	Dalian Heavy Forging Co Ltd.	3233343	19400 1	1940 0	17233 7	34467 44	123807 0	463242	257403	85066	1786379	TOWER FLANGES OF WIND TURBINE(SIZE OD4257XID3937XT110)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4257XID3937XT110)(20PCS
11	INMUN 1	28- 12-19	6275 639	850300 90	Dalian Heavy Forging Co Ltd.	3183660	19102 0	1910 2	16968 9	33937 81	121904 6	456124	253448	83759	1758929	TOWER FLANGES OF WIND TURBINE(SIZE OD3375XID3075XT340)(10PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD3375XID3075XT340)(10PCS
12	INMUN 1	20- 12-19	6168 916	850300 90	Dalian Heavy Forging Co Ltd.	3940767	23644 6	2364 5	21004 3	42008 58	150894 8	564595	313720	103677	2177221	TOWER FLANGES OF WIND TURBINE(SIZE OD4500XID3960XT150)(10PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4500XID3960XT150)(10PCS
13	INMUN 1	28- 12-19	6275 639	850300 90	Dalian Heavy Forging Co Ltd.	3233343	19400 1	1940 0	17233 7	34467 44	123807 0	463242	257403	85066	1786379	TOWER FLANGES OF WIND TURBINE(SIZE OD4257XID3937XT110)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4257XID3937XT110)(20PCS

14	INMUN 1	20- 12-19	6169 733	850300 90	Dalian Heavy Forging Co Ltd.	2129391	12776 4	1277 6	11349 7	22699 31	815359	305079	169518	56022	1176460	TOWER FLANGES OF WIND TURBINE(SIZE OD3352XID3062XT105)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD3352XID3062XT105)(20PCS
15	INMUN 1	20- 12-19	6168 916	850300 90	Dalian Heavy Forging Co Ltd.	2129391	12776 4	1277 6	11349 7	22699 31	815359	305079	169518	56022	1176460	TOWER FLANGES OF WIND TURBINE(SIZE OD3352XID3062XT105)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD3352XID3062XT105)(20PCS
16	INMUN 1	28- 12-19	6275 639	850300 90	Dalian Heavy Forging Co Ltd.	7144128	42864 8	4286 5	38078 2	76156 41	273553 8	102354 2	568736	187954	3947034	TOWER FLANGES OF WIND TURBINE(SIZE OD4266.5XID3776.5XT155)(20PCS)(PA RT OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4266.5XID3776.5XT155)(2
17	INMUN 1	28- 12-19	6275 639	850300 90	Dalian Heavy Forging Co Ltd.	4977207	29863 2	2986 3	26528 5	53057 02	190580 8	713086	-396230	130945	2749839	TOWER FLANGES OF WIND TURBINE(SIZE OD4261XID3861XT135)(20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD4261XID3861XT135)(20PCS
18	INMUN 1	20- 12-19	6169 733	850300 90	Dalian Heavy Forging Co Ltd.	3183660	19102 0	1910 2	16968 9	33937 81	121904 6	456124	253448	83759	1758929	TOWER FLANGES OF WIND TURBINE(SIZE OD3375XID3075XT340)(10PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES OF WIND TURBINE(SIZE OD3375XID3075XT340)(10PCS

19	INMUN 1	01- 02-20	6720 144	850300 90	Iraeta Energy Equipment Co.Ltd	5820571	34923 4	3492 3	31023 6	62047 29	222873 9	833916	463369	153133	3215787	GP462545 R0 TOWER FLANGES - FLANAGE L D4266.5XDX3776.5X155(4059)106T26.5(1 6PCS)(PART OF WIND TURBINE GENERATOR)GP462545 R0 TOWER FLANGES - FLANAGE L D4266.5XDX3776.5X155(40
20	INMUN 1	01- 02-20	6720 144	850300 90	Iraeta Energy Equipment Co.Ltd	3890758	23344 6	2334 5	20737 7	41475 48	148979 9	557430	309739	102361	2149591	GP262561 R1 TOWER FLANGES - FLANAGE L 3375- 3075X340(D3155)114T40(12PCS)(PART OF WIND TURBINE GENERATOR)GP262561 R1 TOWER FLANGES - FLANAGE L 3375- 3075X340(D3155)11
21	INMUN 1	27- 01-20	6650 004	850300 90	Iraeta Energy Equipment Co.Ltd	5093014	30558 1	3055 8	27145 8	54291 53	195015 2	729678	405449	133991	2813821	TOWER FLANGES - FLANGE L D4266.8XDX3776.5X155(4059) GP462545R0 106T26.5 (14PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES - FLANGE L D4266.8XDX3776.5X155(4059) GP462545
22	INMUN 1	14- 03-20	7237 784	850300 90	Iraeta Energy Equipment Co.Ltd	7539732	45238 4	4523 8	40186 8	80373 54	288701 8	108022 0	600230	198362	4165600	TOWER FLANGES - FLANGE L D4266.50XDX3776.5X155(4059)106T26.5 GP462545 R0 (20PCS)(PART OF WIND TURBINE GENERATOR)TOWER FLANGES - FLANGE L D4266.50XDX3776.5X155(4059)106T26.5 G
23	INMUN 1	01- 02-20	6720 144	850300 90	Iraeta Energy Equipment Co.Ltd	2493925	14963 6	1496 4	13292 6	26585 25	954942	357306	198539	65612	1377860	GP462548 R0 TOWER FLANGES - FLANAGE L D3352XDX3062X105(3215)124T17(23PCS ) (PART OF WIND TURBINE GENERATOR)GP462548 R0 TOWER FLANGES - FLANAGE L D3352XDX3062X105(3215)1

24	INMUN 1	09- 03-20	7169 686	850300 90	Iraeta Energy Equipment Co.Ltd	5252802	31516 8	3151 7	27997 4	55994 87	201133 6	752571	418170	138195	2902102	TOWER FLANGES - FLANGE L D4261XD3861X135(4100) GP462546R0 140T21 (20PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L D4261XD3861X135(4100) GP462546R0 14
25	INMUN 1	14- 03-20	7237 784	850300 90	Iraeta Energy Equipment Co.Ltd	2626401	15758 4	1575 8	13998 7	27997 43	100566 8	376286	209085	69098	1451051	TOWER FLANGES - FLANGE L D4261XD3861X135(4100) GP462546R0 140T21 (10PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L D4261XD3861X135(4100) GP462546R0 14
26	INMUN 1	01- 02-20	6720 144	850300 90	Iraeta Energy Equipment Co.Ltd	3210723	19264 3	1926 4	17113 2	34226 31	122940 9	460002	255602	84471	1773881	GP462544 R0 TOWER FLANGES - FLANAGE T D4500XD3960X150(4391)168T41(8PCS) (PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANAGE T D4500XD3960X150(4391)168T41(8PCS) (
27	INMUN 1	27- 01-20	6650 004	850300 90	Iraeta Energy Equipment Co.Ltd	759021	45541	4554	40456	80911 6	290635	108745	60425	19969	419349	TOWER FLANGES - FLANGE L D3352XD3062X105(3215)124T17 GP462548 R0 (7PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L D3352XD3062X105(3215)124T17 GP46254
28	INMUN 1	14- 03-20	7237 784	850300 90	Iraeta Energy Equipment Co.Ltd	2900574	17403 5	1740 3	15460 1	30920 12	111065 1	415566	230911	76311	1602528	TOWER FLANGES - FLANGE L D4257XD3937X110(4112)156T17 GP462547 R0 (17PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L



34	INMUN 1	09-03-20	7169 686	850300 90	Iraeta Energy Equipment Co.Ltd	1123662	67420	6742	59891	11978 24	430258	160988	89453	29562	620808	FLANGES - FLANGE L D4257XD3937X110(4112)1  TOWER FLANGES - FLANGE L D3352XD3062X105(3215)124T17 GP462548 R0 (10PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L D3352XD3062X105(3215)124T17 GP46254
35	INMUN 1	14-03-20	7237 784	850300 90	Iraeta Energy Equipment Co.Ltd	4031944	24191 7	2419 2	21490 3	42980 52	154386 0	577658	320979	106076	2227594	TOWER FLANGES - FLANGE L 3375- 3075X340(D3155) GP262561 R1114T40(12PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L 3375- 3075X340(D3155) GP262561 R1114
36	INMUN 1	01-02-20	6720 144	850300 90	Iraeta Energy Equipment Co.Ltd	4055092	24330 6	2433 1	21613 6	43227 28	155272 4	580975	322821	106685	2240384	GP462546 R0 TOWER FLANGES - FLANGE L D4261XD3861X135(4100)140T21(16PCS ) (PART OF WIND TURBINE GENRATOR)GP462546 R0 TOWER FLANGES - FLANGE L D4261XD3861X135(4100)1
37	INMUN 1	27-01-20	6650 004	850300 90	Iraeta Energy Equipment Co.Ltd	3548206	21289 2	2128 9	18911 9	37823 87	135863 3	508353	282469	93349	1960336	TOWER FLANGES - FLANGE L D4261XD3861X135(4100)140T21 GP462546 R0 (14PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L D4261XD3861X135(4100)140T21 GP46254
38	INMUN 1	09-03-20	7169 686	850300 90	Iraeta Energy Equipment Co.Ltd	6238559	37431 4	3743 1	33251 5	66503 04	238878 9	893801	496645	164129	3446719	TOWER FLANGES - FLANGE L D4500XD3960X150(4391)168T41 GP462544 R0 (15PCS)(PART OF WIND TURBINE GENRATOR)TOWER FLANGES - FLANGE L



44	INMUN 1	05- 11-21	6130 058	850300 90	Jiangsu Zhenjiang New Anergy Equipment Co.Ltd.	1134643 4	68078 6	6807 9	60476 5	12095 299	434463 1	0	821997	217232	4561863	UPPER TEMPLATE D4647X74X417 168H GP464368 (PARTS OF WIND TURBINE GENERATOR)UPPER TEMPLATE D4647X74X417 168H GP464368 (PARTSOF WIND TURB
45	INMUN 1	08- 08-21	4975 736	850300 90	DFN INC	3978981	23873 9	2387 4	21208 0	42415 94	152358 1	0	288259	76179	1599760	GP462546 TOWER FLANGES D4261XD3861X135(4100)(14 NOS)(PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP462546 TOWER FLANGES D4261XD3861X135(4100)(14 NOS)(PARTS O
46	INMUN 1	08- 08-21	4975 736	850300 90	DFN INC	2181566	13089 4	1308 9	11627 7	23255 50	835337	0	158044	41767	877104	GP262561 TOWER FLANGES 3375- 3075X340(D3155) (6 NOS) (PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP262561 TOWER FLANGES 3075X340(D3155) (6 NOS) (PARTS OF WTN
47	INMUN 1	13- 07-21	4657 159	850300 90	Dailian Heavy Forging Co. Ltd.	2592278	15553 7	1555 4	13816 8	27633 68	992602	0	187799	49630	1042232	GP462547 - TOWER FLANGE OF WIND TURBINE OD4257 X ID3937 X T110 (14 NOS) (PARTS OF WIND TURBINE GENERATOR)GP462547 - TOWER FLANGE OF WIND TURBINE OD4257 X ID3937 X T1
48	INMUN 1	08- 08-21	4975 736	850300 90	DFN INC	3150468	18902 8	1890 3	16792 0	33583 98	120633 7	0	228237	60317	1266654	GP462544 TOWER FLANGES D4500XD3960X150(4391)(7 NOS)(PARTS OFWIND TURBINE GENERATOR)OTHER DETAILS AS PER INV AND PLGP462544 TOWER FLANGES D4500XD3960X150(4391)(7 NOS)(PARTS OF



49	INMUN 1	18- 08-21	5100 759	850300 90	Dailian Heavy Forging Co. Ltd.	3978498	29838 7	2983 9	21533 6	43067 24	154697 5	0	292685	77349	1624324	GP462546 - TOWER FLANGES OD4261 X ID3861 X T135 (14 NOS) PARTS OF WIND TURBINE GENERATORGP462546 - TOWER FLANGES FOR WIND TURBINE OD4261 X ID3861 X
50	INMUN 1	23- 06-21	4420 783	850300 90	Jiangsu Zhenjiang New Anergy Equipment Co.Ltd.	1476615 6	88596 9	8859 7	78703 6	15740 722	565406 7	0	1069739	282703	5936771	UPPER TEMPLATE D4647X74X417 GP464368 (PARTS OF WIND TURBINEGENERATOR)UPPER TEMPLATE D4647X74X417 GP464368 (REST AS PER INVOICE)
51	INMUN 1	08- 08-21	4975 734	850300 90	DFN INC	4895427	29372 6	2937 3	26092 6	52185 25	187449 4	0	354651	93725	1968219	GP462545 TOWER FLANGES D4266.5XD3776.5X155(4059)(12 NOS)(PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INV AND PLGP462545 TOWER FLANGES D4266.5XD3776.5X155(4059)(12 NOS)(PAR
52	INMUN 1	08- 08-21	4975 734	850300 90	DFN INC	3978981	23873 9	2387 4	21208 0	42415 94	152358 1	0	288259	76179	1599760	GP462546 TOWER FLANGES D4261XD3861X135(4100)(14 NOS)(PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP462546 TOWER FLANGES D4261XD3861X135(4100)(14 NOS)(PARTS O
53	INMUN 1	18- 08-21	5100 759	850300 90	Dailian Heavy Forging Co. Ltd.	2585393	19390 4	1939 0	13993 4	27986 87	100528 9	0	190199	50264	1055553	GP462547 - TOWER FLANGES OD4257 X ID3937 X T110 (14 NOS) PARTS OF WIND TURBINE GENERATORGP462547 - TOWER FLANGES FOR WIND TURBINE OD4257 X ID3937 X

54	INMUN 1	13- 07-21	4665 263	850300 90	Dailian Heavy Forging Co. Ltd.	1706750	10240 5	1024 1	90970	18193 95	653527	0	123646	32676	686203	TOWER FLANGES (GP462548) OD3352 X ID3062 X T105 (PARTS OF WIND TURBINE GENERATOR)TOWER FLANGES (GP462548) OD3352 X ID3062 X T105 (PARTS OF WI
55	INMUN 1	18- 08-21	5100 759	850300 90	Dailian Heavy Forging Co. Ltd.	1702217	12766 6	1276 7	92132	18426 49	661880	0	125226	33094	694974	GP462548 - TOWER FLANGES OD3352 X ID3062 X T105 (14 NOS) PARTS OF WIND TURBINE GENERATORGP462548 - TOWER FLANGES FOR WIND TURBINE OD3352 X ID3062 X
56	INMUN 1	08- 08-21	4975 736	850300 90	DFN INC	2954182	17725 1	1772 5	15745 8	31491 58	113117 7	0	214017	56559	1187736	GP462547 TOWER FLANGES D4257XD3937X110(4112)(16 NOS)(PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP462547 TOWER FLANGES D4257XD3937X110(4112)(16 NOS)(PARTS O
57	INMUN 1	13- 07-21	4665 263	850300 90	Dailian Heavy Forging Co. Ltd.	5726414	34358 5	3435 8	30521 8	61043 58	219268 5	0	414852 /	109634	2302320	TOWER FLANGES (GP462545) OD4266.5 X ID3776.5 X T155 (PARTS OF WIND TURBINE GENERATOR)TOWER FLANGES (GP462545) OD4266.5 X ID3776.5 X T155 (PARTS O
58	INMUN 1	15- 09-21	5450 876	850300 90	DFN INC	3938294	23629 8	2363 0	20991 1	41982 21	150800 1	0	285311	75400	1583401	GP262561 TOWER FLANGES L3375- 3075X340(D3155) 114T40 (11NOS)(PARTS OF WIND TURBINE GENERATOR)GP262561 TOWER FLANGES L3375-3075X340(D3155) (11NOS) (PARTS
59	INMUN 1	13- 07-21	4657 159	850300 90	Dailian Heavy	5726414	34358 5	3435 8	30521 8	61043 58	219268 5	0	414852	109634	2302320	GP462545 - TOWER FLANGE OF WIND TURBINE OD4266.5 X ID3776.5X T155 (14 NOS) (PARTS OF WIND TURBINE)GP462545 - TOWER

					Forging Co. Ltd.													FLANGE OF WIND TURBINE OD4266.5 X ID3776.5
60	INMUN 1	07-09-21	5343 812	850300 90	Dailian Heavy Forging Co. Ltd.	2505944	15035 7	1503 6	13356 7	26713 36	959544	0	181544	47977	1007521	GP262561 TOWER FLANGES OD3375 X ID3075 X T340 (7 NOS) (PARTS OF WIND TURBINE GENERATOR) GP262561 TOWER FLANGES OD3375 X ID3075 X T40 (7 NOS) (PARTS		
61	INMUN 1	08-08-21	4975 734	850300 90	DFN INC	3150468	18902 8	1890 3	16792 0	33583 98	120633 7	0	228237	60317	1266654	GP462544 TOWER FLANGES D4500XD3960X150(4391) (7 NOS) (PARTS OF WIND TURBINE GENERATOR) OTHER DETAILS AS PER INV AND PLGP462544 TOWER FLANGES D4500XD3960X150(4391)(7 NOS)(PARTS OF		
62	INMUN 1	13-07-21	4657 159	850300 90	Dailian Heavy Forging Co. Ltd.	3989093	23934 6	2393 5	21261 9	42523 73	152745 2	0	288991	76373	1603825	GP462546 - TOWER FLANGE OF WIND TURBINE (14 NOS) (PARTS OF WIND TURBINE GENERATOR) GP462546 - TOWER FLANGE OF WIND TURBINE (14 NOS) (PARTS OF W		
63	INMUN 1	18-08-21	5100 759	850300 90	Dailian Heavy Forging Co. Ltd.	3150520	23628 9	2362 9	17052 2	34104 38	122502 9	0	231773	61251	1286281	GP462544 - TOWER FLANGES OD4500 X ID3960 X T150 (07 NOS) PARTS OF WIND TURBINE GENERATOR GP462544 - TOWER FLANGES FOR WIND TURBINE OD4500 X ID3960 X		
64	INMUN 1	07-09-21	5343 812	850300 90	Dailian Heavy Forging Co. Ltd.	3917575	23505 5	2350 5	20880 7	41761 35	150006 8	0	283810	75003	1575071	GP462546 TOWER FLANGES OD4261 X ID3861 X T135 (14 NOS) (PARTS OF WIND TURBINE GENERATOR) GP462546 TOWER FLANGES OD4261 X ID3861 X T135 (14 NOS) (PART		
65	INMUN 1	15-09-21	5450 876	850300 90	DFN INC	3988575	23931 5	2393 1	21259 1	42518 21	152725 4	0	288954	76363	1603617	GP462544 TOWER FLANGES L D4500XD3960X150(4391)168T41(9NOS)		

66	INMUN 1	15- 09-21	5450 876	850300 90	DFN INC	5037495	30225 0	3022 5	26849 8	53699 69	192889 3	0	364943	96445	2025338	GP462546 TOWER FLANGES L D4261XD3861X135(4100) 140T21(18NOS)(PARTS OF WIND TURBINE GENERATOR)GP462546 TOWER FLANGES L D4261XD3861X135(4100) 140T21(18NOS)
67	INMUN 1	08- 08-21	4975 734	850300 90	DFN INC	2954182	17725 1	1772 5	15745 8	31491 58	113117 7	0	214017	56559	1187736	GP462547 TOWER FLANGES D4257XD3937X110(4112) (16 NOS)(PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP462547 TOWER FLANGES D4257XD3937X110(4112)(16 NOS)(PARTS O
68	INMUN 1	13- 07-21	4657 159	850300 90	Dailian Heavy Forging Co. Ltd.	1706750	10240 5	1024 1	90970	18193 95	653527	0	123646	32676	686203	GP462548-TOWER FLANGE OF WIND TURBINE OD3352 X ID3062 X T105(14 NOS) (PARTS OF WIND TURBINE GENERATOR)GP462548-TOWER FLANGE OF WIND TURBINE OD3352 X ID3062 X T105
69	INMUN 1	08- 08-21	4975 734	850300 90	DFN INC	2181566	13089 4	1308 9	11627 7	23255 50	835337	0	158044	41767	877104	GP262561 TOWER FLANGES 3375- 3075X340(D3155) (6 NOS) (PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP262561 TOWER FLANGES 3075X340(D3155) (6 NOS) (PARTS OF WIN
70	INMUN 1	18- 08-21	5100 759	850300 90	Dailian Heavy	5711205	42834 0	4283 4	30911 9	61823 79	222071 1	0	420154	111036	2331746	GP462545 - TOWER FLANGES OD4266.5 X ID3776.5 X T155 (14 NOS)PARTS OF WIND TURBINE



77	INMUN 1	08- 08-21	4975 736	850300 90	DFN INC	1459151	87549	8755	77773	15554 55	558719	0	105709	27936	586655	GP462548 TOWER FLANGES D3352XD3062X105(3215) (12 NOS) (PARTS OF WIND TURBINE GENERATOR) OTHER DETAILS AS PER INVOICE AND PLGP462548 TOWER FLANGES D3352XD3062X105(3215) (12 NOS)(PARTS O
78	INMUN 1	05- 11-21	6130 058	850300 90	Jiangsu Zhenjiang New Anergy Equipment Co.Ltd.	1271230 4	76273 8	7627 4	67756 6	13551 317	486763 3	0	920947	243382	5111015	LOWER TEMPLATE D4733X69X503 168H GP475141 (PARTS O FWIND TURBINE GENERATOR) UPPER TEMPLATE D4647X74X417 168H GP464368 (PARTSOF WIND TURB
79	INMUN 1	15- 09-21	5450 876	850300 90	DFN INC	2545326	15272 0	1527 2	13566 6	27133 18	974624	0	184397	48731	1023355	GP462547 TOWER FLANGES L D4257XD3937X110(4112) 156T17 (14NOS) (PARTS OF WIND TURBINE GENERATOR) GP462547 TOWER FLANGES L D4257XD3937X110(4112) 156T17 (14NOS
80	INMUN 1	18- 08-21	5100 759	850300 90	Dalian Heavy Forging Co. Ltd.	2544914	19086 9	1908 7	13774 3	27548 69	989549	0	187221	49477	1039026	GP262561 - TOWER FLANGES OD3375 X ID3075 X T340 (7 NOS) PARTS OF WIND TURBINE GENERATORGP262561 - TOWER FLANGES FOR WIND TURBINE OD3375 X ID3075 X
81	INMUN 1	13- 07-21	4657 159	850300 90	Dalian Heavy Forging Co. Ltd.	2551691	15310 2	1531 0	13600 5	27201 03	977061	0	184858	48853	1025914	GP262561 - TOWER FLANGE OF WIND TURBINE OD3375 X ID3075 X T340 (7 NOS) (PARTS OF WIND TURBINE GENERATOR) GP262561 - TOWER FLANGE OF WIND TURBINE OD3375 X ID3075 X T
82	INMUN 1	23- 06-21	4420 783	850300 90	Jiangsu Zhenjiang New	2785918 6	16715 51	1671 55	14848 95	29697 892	106674 83	0	2018269	533374	11200857	LOWER TEMPLATE D4733X69X503 GP475141 (PARTS OF WIND TURBINEGENERATOR) UPPER

					Anergy Equipment Co.Ltd.													TEMPLATE D4647X74X417 GP464368 (REST AS PER INVOICE)
83	INMUN 1	27-08-21	5216 476	850300 90	Dailian Heavy Forging Co. Ltd.	2921971	17531 8	1753 2	15574 1	31148 21	111884 4	0	211683	55942	1174786	GP462548- TOWER FLANGES OD3352 X ID3062 X T105 (PARTS OF WIND TURBINE GENERATOR) GP462548-TOWER FLANGE FOR WIND TURBINE OD3352 X ID3062 X T1		
84	INMUN 1	07-09-21	5343 812	850300 90	Dailian Heavy Forging Co. Ltd.	5623750	33742 5	3374 3	29974 6	59949 17	215337 4	0	407415	107669	2261043	GP462545 TOWER FLANGES OD4266.5 X ID3776.5 X T155 (14 NOS) (PARTS OF WIND TURBINE GENERATOR) GP462545 TOWER FLANGES OD4266.5 X ID3776.5 X T155 (14 NOS) (		
85	INMUN 1	15-09-21	5450 876	850300 90	DFN INC	2634146	15804 9	1580 5	14040 0	28080 00	100863 4	0	190832	50432	1059065	GP462548 TOWER FLANGES L D3352XD3062X105(3215)124T17 (22NOS) (PARTS OF WIND TURBINE GENERATOR) GP462548 TOWER FLANGES L D3352XD3062X105(3215)124T17 (22NOS)		
86	INMUN 1	22-06-21	4415 439	850300 90	Jiangsu Zhenjiang New Anergy Equipment Co.Ltd.	1378174	82690 5	8269 0	73456 7	14691 341	527713 0	0	998424	263856	5540986	UPPER TEMPLATE D4647X74X417 GP464368 (PARTS OF WIND TURBINE GENERATOR) UPPER TEMPLATE D4647X74X417 GP464368 (PARTS OF WIND TURBINE		
87	INMUN 1	22-06-21	4415 439	850300 90	Jiangsu Zhenjiang New Anergy Equipment Co.Ltd.	4457470	26744 8	2674 5	23758 3	47516 63	170679 7	0	322923	85340	1792137	LOWER TEMPLATE D4733X69X503 GP475141 (PARTS OF WIND TURBINE GENERATOR) LOWER TEMPLATE D4733X69X503 GP475141 (PARTS OF WIND TURBINE		
88	INMUN 1	15-09-21	5450 876	850300 90	DFN INC	8837516	53025 1	5302. 5	47104 0	94207 92	338394 9	0	640237	169197	3553146	GP462545 TOWER FLANGES L D4266.5XD3776.5X155(4059)106T26.5(2		

89	INMUN 1	08- 08-21	4975 734	850300 90	DFN INC	1459151	87549	8755	77773	15534 55	558719	0	105709	27936	586655	2NOS)(PARTS OF WIND TURBINE GENERATOR)GP462545 TOWER FLANGES L D4266.5XD3776.5X155(4059)106T26.5(2
90	INMUN 1	13- 07-21	4665 263	850300 90	Dailian Heavy Forging Co. Ltd.	2592278	15553 7	1555 4	13816 8	27633 68	992602	0	187799	49630	1042232	GP462548 TOWER FLANGES D3352XD3062X105(3215) (12 NOS)(PARTS OF WIND TURBINE GENERATOR)OTHER DETAILS AS PER INVOICE AND PLGP462548 TOWER FLANGES D3352XD3062X105(3215)(12 NOS)(PARTS O
							23173 089	2317 309	20339 518		146119 095	215443 19	2872268 8	838317 1	176046584	TOWER FLANGES (GP462547) OD4257 X ID3937 X T110 (PARTS OF WIND TURBINE GENERATOR) TOWER FLANGES (GP462547) OD4257 X ID3937 X T110 (PARTS OF WI