

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421 PHONE:02838-271426/271423 FAX:02838-271425 Email:adj-mundra@gov.in</p>	
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DIN:- 20240471MO0000222B2F

SHOW CAUSE NOTICE

Whereas, M/s. Vestas Wind Technology India Pvt.Ltd., (IEC code 0497002663), having its address at Highway Plot NO. 37, Gallops Industrial Park, NH-8A, Ahmedabad, Gujarat 382 220 (hereinafter referred to as 'the said importer') has imported "**Casting for Wind Operated Electricity Generators**" 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. Vestas Wind Technology India Pvt.Ltd., has filed the BoEs (**RUD-1**) (as listed in the **Annexure A**, attached herewith), through the Customs brokers M/s. United safeway India Pvt.Ltd., Samudra Marine Services Pvt. Ltd., M/s Master Logistics Solutions, M/s Shiv Multiport Pvt.Ltd., M/s Rishi Kiran Logistics Pvt. Ltd., and M/s Umersh Manshi Khona and Co. for the import of "**Casting for Wind Operated Electricity Generators**", classifying the same under Customs Tariff item **85030090**, on payment of BCD @7.5%/5% (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 Generators**", falling the same 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.**

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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 as a part of a subassembly, or as a part of an equipment/component meant for wind-operated electricity	People's Republic of China	People's Republic Of China	Any	Any	13.44

	<i>generators</i>						

.....
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 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.1,65,31,647/-**, (Column No.12 of Annexure-A) for the period 26.04.2019 to 24.07.2022 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 combination of S.No. 1 to 16	other than	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) dated 19.01.2016, for the purpose of levy of CVD vide, it is observed that both are identical to the product. In other 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.6,82,60,122/-** (Column No.11 of Annexure-A) for the period 26.04.2019 to 24.07.2022, 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.42,39,589/-** for the period 26.04.2019 to 24.07.2022, 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.8,90,31,358/-**, as calculated as under:-

SN	Customs Duty	Amount
1	BCD short-paid	-
2	SWS short-paid	-
3	CVD @13.44% (NOT PAID)	1,65,31,647/-
4	ADD @35.92%-13.44% (NOT PAID)	6,82,60,122/-
5	Differential IGST not paid	42,39,589/-
6	Total customs Duty Short-paid	8,90,31,358/-

7.1 Whereas, in response to letter F.No. S/01-45/PCA/ADD/2023-24 dated 11.05.2023 (RUD-2), the said importer vide reply letter dated 26.05.2023 (RUD-3) stated that they are engaged in the manufacture, supply, erection and maintenance of Wind Operated Electricity Generators (WOEG) a.k.a. Windmills. Various raw materials and parts required for the manufacture of WOEG are imported. They further stated that the above referred letter issued against import of parts from China (refer annexure) under 130-line items covered under 31 -Bills of Entry with 80-part codes repeatedly, which were imported for use in the manufacture of Tower of WOEG.

7.2 The Anti-Dumping Duty (ADD) & Countervailing Duty (CVD) have been imposed only on "Castings for Wind Operated Electricity Generators" (WOEG) vide Notification No. 42/2017-(ADD) against the imported articles from China. It has been their contention that the aforesaid definitive ADD /CVD are not imposable to all the import of WOEG parts as such and the same are applicable only on cast parts imported separately. The levy of ADD is on the landed value of the castings imported and the landed value is the assessable value as determined under the Customs Act,1962. Therefore, in their view, the Notifications do not cover list of imports of WOEGs parts that are not castings.

7.3. The said importer has stated that all the imported 80 Part codes, categorized into 6 segments based on its Material group & characteristics and stated that none of these items were made out of Castings.

Part of WTG	Material Group	No of Part codes

Tower	Tower Platform	46
	Tower Flanges	12
	Tower Guardrail	9
	Swing Gate	7
	Gallery Key Lock	3
	Ladder Reinforcement	3
	Total	80

7.4 Since, these parts are solely used for manufacturing Wind turbine generators, they have stated that they have rightly classified under the CTH 8503 0090 for Tower section parts. All the Parts were classified under above referred CTH and cleared with payment of applicable import Duties during importation. They have enclosed a write-up document with made up materials and it's end use for part code wise. They have also enclosed "Technical Write up for (1) Tower Flanges & (2) Tower Internals like ALU/Steel/Floor platforms, Swing gates & Guardrails for V120/V150 - 2.2MW/4MW "along with tower section production process. All the Imported Parts (Table-2) meant for Tower section production are not made of casting and it's end use is only for manufacturing the Tower sections of WOEG. In this view there is no merit in the demand made under the Customs letter. Hence, they requested to drop the proceedings and also requested to provide an opportunity to explain in person if required.

However, **they have not submitted** documentary evidences such as a Certificate from the Charter Engineers to prove that the above said imported goods viz, "**PARTS OF WOEG**" as narrated in their reply do not fall under the description of goods in Column 3 of the Table under Notification No. 01/2016(CVD) dated 19.01.2016 or in the implied meaning of **Casting for Wind Operated Electricity Generators** as per the Note (i) of the Table under **Notification 42/2017-CUS (ADD)** dated 30.08.2017, They have explained the function of their imported goods at their own which is not acceptable. Therefore, their reply dated 26/05/2023 appears to be a case of suppression of pertinent information as envisaged under Section 28(4) of the Customs Act.

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. 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 (IACCCDSADI) 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 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 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 the said countervailing duty and Anti-Dumping Duty, as discussed hereinabove.

12.6 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 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.8,90,31,358/-**, 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 (IACCDSDADI) 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 (IACADDADI) 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.8,90,31,358/-**, 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 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.8,90,31,358/-**, extended period upto five years is applicable.

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 (IACCDSDADI) 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 (IACADDADI) 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.8,90,31,358/-**, 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.8,90,31,358/-**, 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, the importer has rendered themselves liable to pay penalty under **Section 114A** of the Customs Act, 1962.

12.11 **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 **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 **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 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 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 **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 **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 **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. Vestas Wind Technology India Pvt.Ltd., (IEC code 0497002663), having its address at Highway Plot NO. 37, Gallops Industrial Park, NH-8A, Ahmedabad, Gujarat 382 220, are hereby called upon to show cause in writing to the Principal Commissioner/Commissioner of Customs, Customs House Mundra, Kutch, having his office at Mundra Port & SPL Economic Zone, Mundra-370 421, 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 the rate of 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.8,90,31,358/- (Rupees Eight Crores Ninety Lakhs Thirty One Thousand Three Hundred and Fifty Eight only)** (CVD:- **Rs.1,65,31,647/- + ADD:-Rs.6,82,60,122/- + IGST:- Rs.42,39,589/-**), 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. 19,00,33,758/- as detailed in Annexure-A to this notice, should not be held liable to confiscation under Section 111(m) of the Customs Act, 1962, for short levy of duty by reason of willful misstatement & suppression of facts;
- (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. Vestas Wind Technology India Pvt.Ltd., (IEC code 0497002663), having its address at Highway Plot NO. 37, Gallops Industrial Park, NH-8A, Ahmedabad, Gujarat 382 220 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. The Noticee(s) also have an option of Section 127 of the Customs Act 1962 to settle the case through Settlement Commission by filing an application, if eligible, as per Chapter XIV-A of the Customs Act 1962. The noticee(s) are further informed that if they will pay the duty with interest and penalty in full as specified under Section 28(5) of Customs Act, 1962 within 30 days from the receipt of this notice the proceedings may be deemed to be conclusive as to the matters stated therein in terms of Section 28(6) ibid, without prejudice to the provisions of section 135, 135A and 140 of the Custom Act, 1962, if eligible.

16. 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.

17. The documents relied upon in this Show Cause Notice are listed in Annexure- R to this Notice.

Encl:- Annexure 'A' & 'R'.

J/15/2024
(K. Engineer)
Pr. Commissioner of Customs,
Customs House, Mundra

~~F.No. GEN/ADJ/COMM/716/2023-Adjn~~

~~Date: 15.04.2024~~

~~DIN: 20240471MO0000222B2F~~

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By Speed Post/ email

O/C

To,

M/s. ~~Vestas~~ Wind Technology India Pvt. Ltd.,
Highway Plot NO. 37,
Gallops Industrial Park,
NH-8A, Ahmedabad, Gujarat 382 220.

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. Guard File.

ANNEXURE - R
LIST OF RELIED UPON DOCUMENTS

Sr. No:	Description of document	Remark
1	Duty Calculation as per Annexure A,	Attached with the SCN
2	Audit Consultative letter dated 11.05.2023	Already available with Importer
3	Importer reply letter dated 26.05.2023	Already available with Importer

ANNEXURE-A

ANNEXURE-A

Annexure showing the details of CVD & ADD not paid during the period July'2018 to 30.08.2022 by M/s.VESTAS WIND TECHNOLOGY INDIA PRIVATE LIMITED

Sr. No.	BE Date	BE Number	CTH Code	Name of Supplier/Exporter	Assessable Value Amount	BCD @ 7.5%	SWS @ 10%	IGST @ 5% paid	Landed 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%	Different IGST payable(13-9)	Differential Total (11+12+14)	Full Item Description	
															16	17
1	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	1875104	140633	14063	101490	2029800	729104	272805	151585	50095	1052005	76712232 ALU FOR PLATFORM 75949329 17PCS(PART OF WINDTURBINE GENRATOR)76712232 ALU FOR PLATFORM 75949329 17PCS	
2	28-09-2019	5099668	85030090	Dalian Heavy Forging Co Ltd.	2897964	217347	21735	156852	3137046	1126827	421619	234275	77422	1625868	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD2316XID2070XT375)(14PCS)(PART OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD2316XID2070XT3	
3	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	1061106	79583	7958	57432	1148647	412594	154378	85781	28349	595321	76714470 ALU FOR PLATFORM 75946803 10PCS (PART OF WINDTURBINE GENRATOR)76714470 ALU FOR PLATFORM 75946803 10PCS (PART OF WINDTURBIN	
4	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	308378	23128	2313	16691	333819	119908	44865	24930	8239	173012	78604153 R0/R2 GALLERY 1100MM KEY LOCK (SD) 17PCS (PART OF WINDTURBINE GENRATOR)78604153 R0/R2 GALLERY 1100MM KEY LOCK (SD) 17PCS (PART OF W	
5	23-10-2019	5404234	85030090	Dalian Heavy Forging Co Ltd.	6381921	478644	47864	345421	6908429	2481508	928493	515922	170500	3580501	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT155)(14PCS)(PART OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT1	
6	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	455521	27331	2733	24279	485586	174422	65263	36264	11984	251669	76712941 ALU FOR ADD ON 75950997 (15PCS) (PART OF WIND TURBINE GENRATOR)76712941 ALU FOR ADD ON 75950997 (15PCS) (PART OF WINDTURBIN	
7	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	2762474	165749	16575	147240	2944798	1057771	395781	219917	72678	1526230	76712360 ALU FOR PLATFORM 75949343 (12PCS) (PART OF WIND TURBINE GENRATOR)76712360 ALU FOR PLATFORM 75949343 (12PCS) (PART OF WINDTURB	
8	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	2238492	167887	16789	121158	2423168	870402	325674	180962	59804	1255879	76711628 ALU FOR PLATFORM 75946135 20PCS (PART OF WINDTURBINE GENRATOR)76711628 ALU FOR PLATFORM 75946135 20PCS (PART OF WINDTURBIN	
9	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	106534	7990	799	5766	115323	41424	15499	8612	2846	59770	75953174 R0 SWING GATE WELDED ASSY 30PCS (PART OF WINDTURBINE GENRATOR)75953174 R0 SWING GATE WELDED ASSY 30PCS (PART OF WINDTURBIN	
10	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	185089	13882	1388	10018	200359	71969	26928	14963	4945	103842	R1-FLOOR ALU ADD LIFT 4150E STD 75951070 17PCS(PART OF WINDTURBINE GENRATOR)R1-FLOOR ALU ADD LIFT 4150E STD 75951070 17PCS	
11	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	1432648	107449	10745	77542	1550841	557062	208433	115817	38275	803770	76712360 ALU FOR PLATFORM 75949343 17PCS(PART OF WINDTURBINE GENRATOR)76712360 ALU FOR PLATFORM 75949343 17PCS	
12	19-11-2019	5737543	85030090	Dalian Heavy Forging Co Ltd.	1238544	92891	9289	67036	1340724	481588	180193	100125	33089	694870	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD2316XID2070XT375)(6 PCS)(PART OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD2316XID2070XT3	
13	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	413359	31002	3100	22373	447461	160728	60139	33416	11043	231910	76710192 ALU FOR PLATFORM 75945448 10PCS (PART OF WINDTURBINE GENRATOR)76710192 ALU FOR PLATFORM 75945448 10PCS (PART OF WINDTURB	
14	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	1051804	78885	7889	56929	1138577	408977	153025	85029	28100	590102	76712253 ALU FOR PLATFORM 75949263 15PCS (PART OF WINDTURBINE GENRATOR)76712253 ALU FOR PLATFORM 75949263 15PCS (PART OF WINDTURB	

15	05-03-2019	2297343	85030090	Dalian Heavy Forging Co Ltd.	2601936	195145	19515	140830	2816596	1011721	378550	210343	69514	1459785	TOWER FLANGE OF WIND TURBINE (SIZE OD4030XID3270XT150)(6PKG)(PART OF WIND TURBINE GENERATOR)(OTHER DETAILS AS PER INVOICE)TOWER FLANGE OF WIND TURBINE (SIZE OD4030XID3270XT150)(6PKG)
16	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	1097255	82294	8229	59389	1187778	426650	159637	88703	29314	615602	76712370 ALU. FOR PLATFORM 75949245 15PCS (PART OF WINDTURBINE GENRATOR)76712370 ALU. FOR PLATFORM 75949245 15PCS (PART OF WINDTURBI
17	19-11-2019	5737543	85030090	Dalian Heavy Forging Co Ltd.	6355440	476658	47666	343988	6879764	2471211	924640	513781	169793	3565644	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT155) (14 PCS) (PARTS OF WIND TURBINE GENERATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT1
18	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	357228	26792	2679	19335	386700	138903	51972	28879	9544	200419	75950996 RO FLOOR ALU OP.LADDER 3650I STD 45PCS (PART OF WINDTURBINE GENRATOR)75950996 RO FLOOR ALU OP.LADDER 3650I STD 45PCS (PART OF WIN
19	06-05-2019	3118518	85030090	Dalian Heavy Forging Co Ltd.	4670554	350292	35029	252794	5055875	1816070	679510	377573	124779	2620359	TOWER FLANGE OF WIND TURBINE (SIZE OD4520XID3780XT165)(8PKG)(PART OF WIND TURBINE GENRATOR)(OTHER DETAILS AS PER INV)TOWER FLANGE OF WIND TURBINE (SIZE OD4520XID3780XT165)(8PKG)
20	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	1596932	119770	11977	86434	1728679	620942	232334	129098	42664	895940	76713110 ALU FOR PLATFORM 75949195 17PCS(PART OF WINDTURBINE GENRATOR)76713110 ALU FOR PLATFORM 75949195 17PCS
21	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	95817	5749	575	5107	102141	36689	13728	7628	2521	52938	75953175 SWING GATE WELDED ASSY (30PCS) (PART OF WIND TURBINE GENRATOR)75953175 SWING GATE WELDED ASSY (30PCS) (PART OF WINDTURBINE
22	06-05-2019	3118518	85030090	Dalian Heavy Forging Co Ltd.	2574525	193089	19309	139346	2786923	1001063	374562	208127	68781	1444407	TOWER FLANGE OF WIND TURBINE (SIZE OD3268XID3010XT400)(8PKG)(PART OF WIND TURBINE GENRATOR)(OTHER DETAILS AS PER INV)TOWER FLANGE OF WIND TURBINE (SIZE OD3268XID3010XT400)(8PKG)
23	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	25564	1534	153	1363	27251	9789	3663	2035	673	14124	75954678 LADDER CROSS REINFORCEMENT (15PCS)(PART OF WIND TURBINE GENRATOR)75954678 LADDER CROSS REINFORCEMENT (15PCS)(PART OF WINDTURB
24	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	109318	6559	656	5827	116533	41859	15662	8703	2876	60397	75951143 FLOOR ALU NOLIFT1 3650E STD (15PCS)(PART OF WIND TURBINE GENRATOR)75951143 FLOOR ALU NOLIFT1 3650E STD (15PCS)(PART OF WINDTUR
25	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	589962	44247	4425	31932	638634	229397	85832	47693	15761	330991	R3-SWING GATE WELDED ASSY 75949488 180PCS(PART OF WINDTURBINE GENRATOR)R3-SWING GATE WELDED ASSY 75949488 180PCS
26	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	690619	41437	4144	36810	736199	264443	98945	54979	18169	381557	76712360 ALU FOR PLATFORM 75949343 (9PCS) (PART OF WIND TURBINE GENRATOR)76712360 ALU FOR PLATFORM 75949343 (9PCS) (PART OF WINDTURBI
27	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	41340	3101	310	2238	44751	16075	6015	3342	1104	23193	75942943 R1 LADDER CROSS REINFORCEMENT 17PCS (PART OF WINDTURBINE GENRATOR)75942943 R1 LADDER CROSS REINFORCEMENT 17PCS (PART OF WINDTURB
28	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	765630	57422	5742	41440	828795	297703	111390	61894	20455	429548	78603782 R4 GALLERY 110MM COMPL 68PCS (PART OF WINDTURBINEGENRATOR)78603782 R4 GALLERY 110MM COMPL 68PCS (PART OF WINDTURBINE
29	25-11-2019	5823040	85030090	Dalian Heavy Forging Co Ltd.	5962954	447222	44722	322745	6454897	2318599	867538	482052	159307	3345444	TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT155) (13) (PARTS OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT1
30	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	454716	34104	3410	24612	492230	176809	66156	36760	12148	255113	76714480 ALU FOR PLATFORM 75946069 10PCS (PART OF WINDTURBINE GENRATOR)76714480 ALU FOR PLATFORM 75946069 10PCS (PART OF WINDTURBIN
31	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	104745	7856	786	5669	113387	40729	15239	8468	2798	58766	75951143 RO FLOOR ALU NOLIFT1 3650E STD 15PCS (PART OF WINDTURBINE GENRATOR)75951143 RO FLOOR ALU NOLIFT1 3650E STD 15PCS (PART OF WINDT

32	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	1109066	66544	6654	59113	1182265	424670	158896	88292	29178	612744	76712370 ALU FOR PLATFORM 75949245 (15PCS) (PART OF WIND TURBINE GENRATOR)76712370 ALU FOR PLATFORM 75949245 (15PCS) (PART OF WINDTURB
33	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	920489	55229	5523	49062	981241	352462	131879	73279	24217	508558	76712253 ALU FOR PLATFORM 75949263 (15PCS) (PART OF WIND TURBINE GENRATOR)76712253 ALU FOR PLATFORM 75949263 (15PCS) (PART OF WINDTURB
34	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	1198417	89881	8988	64864	1297286	465985	174355	96881	32017	672357	75950996 FLOOR ASSEMBLY ALU 1475X675 (23PCS) (PART OF WIND TURBINE GENRATOR)75950996 FLOOR ASSEMBLY ALU 1475X675 (23PCS) (PART OF WINDTUR
35	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	170636	10238	1024	9095	181898	65338	24447	13584	4489	94274	R1-FLOOR ALU ADD LIFT 3350I STD 75949712 17PCS (PART OF WINDTURBINE GENRATOR)R1-FLOOR ALU ADD LIFT 3350I STD 75949712 17PCS
36	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	45555	3417	342	2466	49313	17713	6628	3683	1217	25558	TOWER FLANGE OF WIND TURBINE (SIZE OD4270XID3530XT150) (17 PKGS) (PART OF WIND TURBINE GENRATOR)TOWER FLANGE OF WIND TURBINE (SIZE OD4270XID3530XT150) (17 PK
37	02-07-2019	3895049	85030090	Dalian Heavy Forging Co Ltd.	7721753	579132	57913	417940	8358797	3002480	1123422	624235	206295	4332198	75949488 SWING GATE ASSY (75PCS) (PART OF WIND TURBINE GENRATOR)75949488 SWING GATE ASSY (75PCS) (PART OF WINDTURBINE GENRAT
38	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	232316	13939	1394	12382	247649	88956	33284	18494	6112	128352	TOWER FLANGE OF WIND TURBINE (SIZE OD2316XID2070XT375) (21) (PART OF WIND TURBINE GENRATOR)TOWER FLANGE OF WIND TURBINE (SIZE OD2316XID2070XT375) (21) (PA
39	25-11-2019	5823040	85030090	Dalian Heavy Forging Co Ltd.	4380059	328505	32850	237071	4741414	1703116	637246	354089	117018	2457380	76713984 ALU FOR PLATFORM 75949370 17PCS (PART OF WINDTURBINE GENRATOR)76713984 ALU FOR PLATFORM 75949370 17PCS
40	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	1262803	94710	9471	68349	1366985	491021	183723	102086	33737	708481	TOWER FLANGE OF WIND TURBINE (SIZE OD2316XID2070XT370) (17 PKGS) (PART OF WIND TURBINE GENRATOR)TOWER FLANGE OF WIND TURBINE (SIZE OD2316XID2070XT370) (17 PK
41	02-07-2019	3895049	85030090	Dalian Heavy Forging Co Ltd.	3431226	257342	25734	185715	3714302	1334177	499202	277384	91669	1925048	R1-FLOOR ALU ADD LIFT 3650I STD 75949453 17PCS (PART OF WINDTURBINE GENRATOR)R1-FLOOR ALU ADD LIFT 3650I STD 75949453 17PCS
42	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	60441	4533	453	3271	65427	23502	8793	4886	1615	33910	76712360 ALU. FOR PLATFORM 75949343 45PCS (PART OF WINDTURBINE GENRATOR)76712360 ALU. FOR PLATFORM 75949343 45PCS (PART OF WINDTURBI
43	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	3509307	263198	26320	189941	3798825	1364538	510562	283696	93755	1968855	R1-FLOOR ALU ADD LIFT 3900I STD 75949333 17PCS (PART OF WINDTURBINE GENRATOR)R1-FLOOR ALU ADD LIFT 3900I STD 75949333 17PCS
44	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	46810	3511	351	2534	50672	18201	6810	3784	1251	26262	TOWER FLANGE OF WIND TURBINE (SIZE OD3268XID3010XT400) (12PKGS) (PART OF WIND TURBINE GENRATOR) (OTHERDETAILS AS PER INV) TOWER FLANGE OF WIND TURBINE (SIZE OD3268XID3010XT400)
45	19-04-2019	2908524	85030090	Dalian Heavy Forging Co Ltd.	3859046	289429	28943	208871	4177418	1500528	561445	311970	103099	2165072	76712941 ALU FOR ADD ON 75950997 45PCS (PART OF WINDTURBINEGENRATOR)76712941 ALU FOR ADD ON 75950997 45PCS (PART OF WINDTURBINE
46	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	344429	25832	2583	18642	372844	133926	50110	27844	9202	193238	TOWER FLANGE OF WIND TURBINE (SIZE OD4030XID3270XT150) (9PKGS) (PART OF WIND TURBINE GENRATOR) (OTHERDETAILS AS PER INVOICE) TOWER FLANGE OF WIND TURBINE (SIZE OD4030XID3270XT150) (9PKGS)
47	02-03-2019	2268023	85030090	Dalian Heavy Forging Co Ltd.	3902904	292718	29272	211245	4224893	1517582	567826	315515	104270	2189678	R3-FLOOR ALU ADD LIFT 4150I STD 75949695 17PCS (PART OF WINDTURBINE GENRATOR)R3-FLOOR ALU ADD LIFT 4150I STD 75949695 17PCS
48	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	36587	2744	274	1980	39606	14226	5323	2958	977	20527	GENRATOR)R3-FLOOR ALU ADD LIFT 4150I STD 75949695 17PCS

49.	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	95773	7183	718	5184	103674	37240	13934	7742	2559	53732	RO-FLOOR ALU ADD LIFT 31941 STD 75950972 17PCS(PART OF WINDTURBINE GENRATOR)RO-FLOOR ALU ADD LIFT 31941 STD 75950972 17PCS
50.	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	146919	11019	1102	7952	159040	57127	21375	11877	3925	82427	RO-SWING GATE WELDED ASSY 75953174 40PCS(PART OF WINDTURBINE GENRATOR)RO-SWING GATE WELDED ASSY 75953174 40PCS
51.	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	319007	23926	2393	17266	345326	124041	46412	25789	8523	178975	75943958 RO SWING GATE WELDED ASSY 102PCS (PART OF WINDTURBINE GENRATOR)75943958 RO SWING GATE WELDED ASSY 102PCS (PART OF WINDTURBINE)
52.	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	748782	56159	5616	40528	810556	291152	108939	60532	20005	420095	76714477 ALU FOR PLATFORM 75946149 10PCS (PART OF WINDTURBINE GENRATOR)76714477 ALU FOR PLATFORM 75946149 10PCS (PART OF WINDTURBINE)
53.	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	227457	17059	1706	12311	246223	88443	33092	18388	6077	127612	75949488 R3 SWING GATE WELDED ASSY 75PCS (PART OF WINDTURBINE GENRATOR)75949488 R3 SWING GATE WELDED ASSY 75PCS (PART OF WINDTURBINE)
54.	27-05-2019	3405659	85030090	Dalian Heavy Forging Co Ltd.	7075442	530658	53066	382958	7659166	2751173	1029392	571987	189028	3969593	TOWER FLANGE OF WIND TURBINE(SIZE OD4520XID3780XT165)(12PKG)(PART OF WIND TURBINE GENRATOR)(OTHERDETAILS AS PER INV)TOWER FLANGE OF WIND TURBINE(SIZE OD4520XID3780XT165)(12PKG)
55.	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	1689118	126684	12668	91424	1828471	656787	245746	136550	45127	947660	76712350 ALU FOR PLATFORM 75949267 17PCS(PART OF WINDTURBINE GENRATOR)76712350 ALU FOR PLATFORM 75949267 17PCS
56.	20-09-2019	4976294	85030090	Aluwind Guangdong Windpower Co. Ltd	34404	2580	258	1862	37242	13377	5005	2781	919	19302	75954678 RO LADDER CROSS REINFORCEMENT 15PCS (PART OF WINDTURBINE GENRATOR)75954678 RO LADDER CROSS REINFORCEMENT 15PCS (PART OF WINDTU
57.	17-07-2019	4094453	85030090	Aluwind Guangdong Windpower Co. Ltd	975834	73188	7319	52817	1056340	379437	141972	78887	26070	547480	76710512 ALU FOR PLATFORM 75946142 10PCS (PART OF WINDTURBINE GENRATOR)76710512 ALU FOR PLATFORM 75946142 10PCS (PART OF WINDTURBIN
58.	19-08-2019	4552148	85030090	Ningbo NMF Trading Co.Ltd	163217	9793	979	8699	173989	62497	23384	12994	4294	90175	75950996 FLOOR ASSEMBLY ALU 1475X675 (22PCS)(PART OF WIND TURBINE GENRATOR)75950996 FLOOR ASSEMBLY ALU 1475X675 (22PCS)(PART OF WINDTUR
59.	23-09-2019	5021592	85030090	Dalian Heavy Forging Co Ltd.	2897964	217347	21735	156852	3137046	1126827	421619	234275	77422	1625868	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD2316XID2070XT375)(14PCS)(PART OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD2316XID2070XT3
60.	23-09-2019	5021592	85030090	Dalian Heavy Forging Co Ltd.	6373094	477982	47798	344944	6898874	2478076	927209	515208	170264	3575548	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD4250XID3550XT155)(14PCS)(PART OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD3665XID3325XT9
61.	26-04-2019	2996027	85030090	Aluwind Guangdong Windpower Co. Ltd	2117585	158819	15882	114614	2292286	823389	308083	171188	56574	1188046	76712439 ALU FOR PLATFORM 75949698 17PCS(PART OF WINDTURBINE GENRATOR)76712439 ALU FOR PLATFORM 75949698 17PCS
62.	10-01-2020	6418302	85030090	Ningbo NMF Trading Co.Ltd.	1145569	68734	6873	61059	1221176	438646	164126	91197	30139	632911	76714554 ALU FOR PLATFORM ON 75955652 (18PCS)(PART OF WIND TURBINGENERATOR)76714554 ALU FOR PLATFORM ON 75955652 (18PCS)(PART OF WIND T
63.	10-01-2020	6430036	85030090	Ningbo NMF Trading Co.Ltd.	68079	4085	408	3629	72572	26068	9754	5420	1791	37613	76714558 ALU FOR ADD ON 75954320 (1PC) (PART OF WINDTURBINE GENRATOR)76714558 ALU FOR ADD ON 75954320 (1PC) (PART OF WINDTURBIN
64.	10-01-2020	6418302	85030090	Ningbo NMF Trading Co.Ltd.	1254789	75287	7529	66880	1337605	480468	179774	99892	33012	693254	76714574 ALU FOR PLATFORM 75955732 (12PCS) (PART OF WINDTURBINE GENRATOR)76714574 ALU FOR PLATFORM 75955732 (12PCS) (PART OF WINDTURB
65.	10-01-2020	6430036	85030090	Ningbo NMF Trading Co.Ltd.	36361	2182	218	1938	38760	13923	5209	2895	957	20089	75954677 LADDER CROSS REINFORCEMENT (14PCS)(PART OF WINDTURBINE GENRATOR)75954678 LADDER CROSS REINFORCEMENT (15PCS)(PART OF WINDTURB

66	10-01-2020	6430036	85030090	Ningbo NMF Trading Co.Ltd.	209132	12548	1255	11147	222934	80078	29962	16649	5502	115542	76714574 ALU FOR PLATFORM 75955732 (2PCS) (PART OF WINTURBINE GENRATOR)76714574 ALU FOR PLATFORM 755955732(2PCS) (PART OF WINDTURB
67	10-01-2020	6418302	85030090	Ningbo NMF Trading Co.Ltd.	381856	22911	2291	20353	407059	146215	54709	30399	10046	210970	76714554 ALU FOR PLATFORM 75955652 (6PCS) (PART OF WINTURBINE GENRATOR)76714554 ALU FOR PLATFORM 75955652 (6PCS) (PART OF WINDTURBI
68	10-01-2020	6418302	85030090	Ningbo NMF Trading Co.Ltd.	1145569	68734	6873	61059	1221176	438646	164126	91197	30139	632911	76714554 ALU FOR PLATFORM ON 75955652 (18PCS)(PART OF WIND TURBINE GENRATOR)76714554 ALU FOR PLATFORM ON 75955652 (18PCS)(PART OF WIND T
69	06-01-2020	6368828	85030090	Dalian Heavy Forging Co.ltd.	3954974	296623	29662	214063	4281260	1537829	575401	319724	105661	2218891	SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD3268XID3010XT400) (12-PCS)(PART OF WIND TURBINE GENRATOR)SUPPLY OF TOWER FLANGE OF WIND TURBINE(SIZE OD3268XID3010XT4
70	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	865560	51934	5193	46134	922687	331429	0	62706	16571	348001	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713029 STEEL FOR PLATFORM 75952548 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713029 STEEL FOR P
71	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	402046	24123	2412	21429	428581	153946	0	29126	7697	161644	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949506 GUARDRAIL ALU 1100SL STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT
72	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	163785	9827	983	8730	174595	62714	0	11865	3136	65850	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952734 FLOOR STL ADD LIFT1 3900E STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952734 FLOOR STL A
73	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	1803022	108181	10818	96101	1922021	690390	0	130621	34519	724909	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713173 STEEL FOR PLATFORM 75952725 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713173 STEEL FOR P
74	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	1596642	95799	9580	85101	1702020	611366	0	115669	30568	641934	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76716710 STEEL FOR PLATFORM 75952828 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76716710 STEEL FOR P
75	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	1272949	76377	7638	67848	1356963	487421	0	92219	24371	511792	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955873 GUARDRAIL ALU 1100DH STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955873 GUARDRAIL A
76	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	461013	27661	2766	24572	491440	176525	0	33398	8826	185352	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957699 SWING GATE ASSEMBLY STL (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949506 GUARDRAIL A
77	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	2292471	137548	13755	122189	2443774	877804	0	166079	43890	921694	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713206 STEEL FOR PLATFORM 75952829 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713206 STEEL FOR P
78	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	1416078	84965	8496	75477	1509539	542227	0	102588	27111	569338	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957020 SWING GATE ASSEMBLY STL (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957020 SWING GATE
79	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	1358758	81526	8153	72422	1448436	520278	0	98436	26014	546292	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713021 STEEL FOR PLATFORM 75952826 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76713021 STEEL FOR P
80	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	87496	5250	525	4664	93271	33503	0	6339	1675	35178	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952858 FLOOR STL ADD LIFT 3350I STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952858 FLOOR STL A

81	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	111022	6661	666	5917	118350	42511	0	8043	2126	44637	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952872 FLOOR STL ADD LIFT 3650I STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952872 FLOOR STL A
82	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	57686	3461	346	3075	61493	22088	0	4179	1104	23193	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952852 FLOOR STL ADD LIFT 3900I STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75952852 FLOOR STL A
83	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	726107	43566	4357	38702	774030	278032	0	52603	13902	291933	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75956348 GUARDRAIL ALU 1100SIDE STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75956348 GUARDRAIL A
84	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	252372	15142	1514	13451	269028	96635	0	18283	4832	101467	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76716511 STEEL FOR ADD ON 75952607 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76716511 STEEL FOR A
85	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	597454	35847	3585	31844	636886	228769	0	43283	11438	240208	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76716510 STEEL FOR PLATFORM 75952604 (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76716510 STEEL FOR P
86	09-08-2021	4988772	85030090	Nantong Yundom Precision Metal	88507	5310	531	4717	94349	33890	0	6412	1695	35585	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955875 GUARDRAIL ALU 1100SIDE STD (PARTS OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955875 GUARDRAIL A
87	03-12-2021	6522726	85030090	Nantong Yundom Precision Metal	1452544	87153	8715	77421	1548412	556189	0	105230	27809	583999	WIND POWER TOWER INTERNAL ASSEMBLY UNIT: 75957020 SWING GATE ASSEMBLY STL WIND POWER TOWER INTERNAL ASSEMBLY UNIT: 75957020 SWING GATE
88	03-12-2021	6522726	85030090	Nantong Yundom Precision Metal	472885	28373	2837	25205	504095	181071	0	34258	9054	190125	WIND POWER TOWER INTERNAL ASSEMBLY UNIT: 75957699 SWING GATE ASSEMBLY STL WIND POWER TOWER INTERNAL ASSEMBLY UNIT: 75957020 SWING GATE
89	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	1660932	124570	12457	89898	1797959	645827	0	122189	32291	678118	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949505 GUARDRAIL ALU 1100DH STD (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949505 GUARDRAIL A
90	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	696811	52261	5226	37715	754297	270944	0	51262	13547	284491	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957699 SWING GATE ASSEMBLY ST (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957699 SWING GATE
91	15-08-2022	2011655	85030090	Nantong Yundom Precision Metal	2372607	177946	17795	128417	2568347	922550	0	174545	46128	968678	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714850 ALU FOR PLATFORM 75954544 (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714850 ALU FOR PLA
92	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	135896	10192	1019	7355	147108	52841	0	9997	2642	55483	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957020 SWING GATE ASSEMBLY STL (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75957020 SWING GATE
93	15-08-2022	2011655	85030090	Nantong Yundom Precision Metal	2384276	178821	17882	129049	2580979	927088	0	175403	46354	973442	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714803 ALU FOR PLATFORM 75955691 (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714803 ALU FOR PLA
94	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	827424	62057	6206	44784	895686	321731	0	60871	16087	337817	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75953340 GUARDRAIL ALU 1100 SIDE LDST (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75953340 GUARDRAIL A

95	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	657774	49333	4933	35602	712040	255765	0	48390	12788	268553	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949503 GUARDRAIL ALU 1100C STD (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949503 GUARDRAIL A					
96	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	1588356	119127	11913	85970	1719395	617607	0	116850	30880	648487	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714850 ALU FOR PLATFORM 75954544 (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714850 ALU FOR PLA					
97	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	112932	8470	847	6112	172249	43912	0	8308	2196	46107	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955702 FLOOR ALU ADD LIFT 4950I LDST (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955702 FLOOR ALU A					
98	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	85496	6412	641	4627	92550	33244	0	6290	1662	34906	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949506 GUARDRAIL ALU 1100SL STD (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949506 GUARDRAIL A					
99	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	354744	26606	2661	19201	384010	137937	0	26097	6897	144833	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949504 GUARDRAIL ALU 1100SIDE STD (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75949504 GUARDRAIL A					
100	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	172440	12933	1293	9333	186666	67051	0	12686	3353	70403	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75954552 FLOOR ALU ADD LIFT 4950E LDST (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75954552 FLOOR ALU A					
101	15-08-2022	2011655	85030090	Nantong Yundom Precision Metal	257582	19319	1932	13942	278833	100157	0	18949	5008	105165	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75954552 FLOOR ALU ADD PF 4950E LDST (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75954552 FLOOR ALU A					
102	30-06-2022	9346251	85030090	Jiangyin Hengrun Ring Forging Co.Ltd.	6811380	510854	51085	368666	7373319	2648496	0	501091	132425	2780921	WIND TOWER FLANGE (SIZE 3268 X 3010 X 400) (15 PCS)(PART OF WIND TURBINE GENERATOR)PO 458048454 WIND TOWER FLANGE (SIZE 3268 X 3010 X 400) (15					
103	30-06-2022	9346251	85030090	Jiangyin Hengrun Ring Forging Co.Ltd.	12281636	921123	92112	664744	13294871	4775518	0	903519	238776	5014294	WIND TOWER FLANGE (SIZE 5300X 4600 X 150) (15 PCS) (PART OF WIND TURBINE GENERATOR)PO 4508048454 WIND TOWER FLANGE (SIZE 5300X 4600 X 150) (15					
104	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	1596168	119713	11971	86393	1727852	620644	0	117425	31032	651677	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714803 ALU FOR PLATFORM 75955691 (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 76714803 ALU FOR PLA					
105	15-08-2022	2011655	85030090	Nantong Yundom Precision Metal	168692	12652	1265	9130	182609	65593	0	12410	3280	68873	WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955702 FLOOR ALU ADD PF 4950I LDST (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT 75955702 FLOOR ALU A					
106	30-06-2022	9346251	85030090	Jiangyin Hengrun Ring Forging Co.Ltd.	14379975	1078498	107850	778316	15566323	5591423	0	1057887	279571	5870994	WIND TOWER FLANGE (SIZE-4980 X-4556 X 155) (30 PCS)(PART OF WIND TURBINE GENERATOR)PO 4508048454 WIND TOWER FLANGE (SIZE 4980 X 4556 X 155) (30					
107	24-07-2022	9699414	85030090	Nantong Yundom Precision Metal	134280	10071	1007	7268	145358	52213	0	9879	2611	54823	WIND POWER TOWER INTERNAL ASSEMBLY UNIT SWING GATE ASSEMBLY STL (PART OF WIND TURBINE GENERATOR)WIND POWER TOWER INTERNAL ASSEMBLY UNIT SWING GATE ASSEMBLY					
					12799732	1279973	9501687	190033758	68260122	16531647	13741276	4239588	89031358							

16531647

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