

SCN No. 16/2026-27/COMM/N.S./Adjn/MCH

	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER/COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421 PHONE:02838-271426/271423 FAX:02838-271425 Email: adj-mundra@gov.in	
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DIN:- 20260571MO0000888CD9

Show Cause Notice No.: 16/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

[Issued under Section 28(4) read with Section 124 of the Customs Act, 1962]

Whereas it appears that: -

Intelligence developed by DRI, Zonal Unit, Ahmedabad, indicated that M/s. PVblink Technology Private Limited (hereinafter referred to as “M/s. PVB” or “importer”), 546/2, Opp. IBP Petrol Pump, B/h Shantam Pharmaceuticals, Santej Road, Rakanpur, Tal:- Kalol, Gandhinagar, Gujarat-382721 (IEC: AANCP2948J) was importing “Solar Inverters” in CKD/ SKD form by declaring the imported goods in their individual Chapter Heading as parts of Solar inverters in order to evade the applicable Customs Duties under the correct classification. Accordingly, an investigation was initiated against the said importer.

1.2 M/s. PVB was importing the Solar Inverter in Semi Knocked Down (SKD) form by declaring individual parts as “Control PCB A, LCD PCBA, Power/Processor PCBA, controllers, MC4 connectors, choke coils, DC Switch, top cover, wall bracket, box, AC connectors, screws set, PC wafer, R-clip, protection strip, potting compound, magnetic ring, boost of different KW, inductors, heat sink, Aging power cabinet, DC fan and cables suffixed with (Parts of Solar Based Device” under CTI 85049090. Whereas, it appeared that the imported goods constituted complete Solar Inverters in Semi-Knocked Down (SKD) form and were thus classifiable under CTI 85044090, wherein applicable rate of Basic Customs Duty is 20%. A sample Bill of Entry and the corresponding import documents filed by M/s. PVB for the import of solar inverter is annexed as **RUD-1** to this Investigation Report. The Basic Customs Duty was being paid at the rate of 10% after availing the benefit of Notification No. 57/2017 – Customs dated 30.06.2017, as amended or at 15% tariff rate, when not availing the exemption benefit.

1.3 Further, M/s. PVB had also filed few Bills of Entry for importing items description like “Processor PCB.A”, “Control PCB.A”, “LCD PCB.A”, “AC Connector”, “DC MC4 Connector”, suffixed with (parts of solar based device)” after classifying these import goods under CTI 85423100/85312000/85369090 and with claim of Exemption of NIL duty under Notification No. 24/2005- Customs dated 01.03.2005, as amended and 25/2005- Customs dated 01.03.2005 as amended.

1.4 As evident, the Basic Customs Duty was being paid at the rate of 0%/10%/15% under different CTIs after availing the benefit of Notification No. 57/2017 – Customs dated 30.06.2017/ Notification No. - 24/2005-Customs dated 01.03.2005 / Notification No. – 25/2005-Customs dated 01.03.2005 or @15% without availing any benefit, instead of the correct classification under CTI 85044090 with applicable rate of 20%.

1.5 The complete set of import documents, i.e. Bills of Entry, Invoice, Packing List etc. pertaining to the imports under investigation are collectively annexed as **RUD-1A** to this Investigation Report. The Bills of Entry during the period from 28.10.2022 to 20.12.2025 are covered under the present investigation as per **Annexure -A**, wherein the importer has availed benefit of notification no. 57/2017-Customs dated 30.06.2017

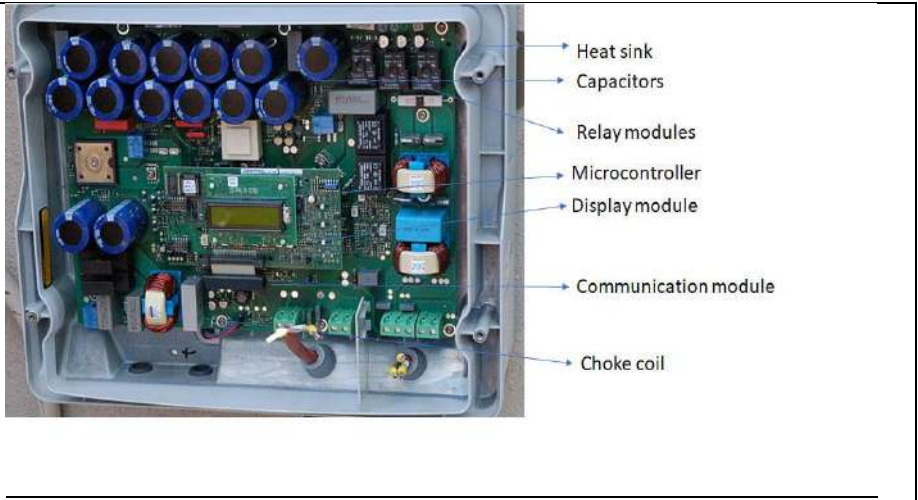
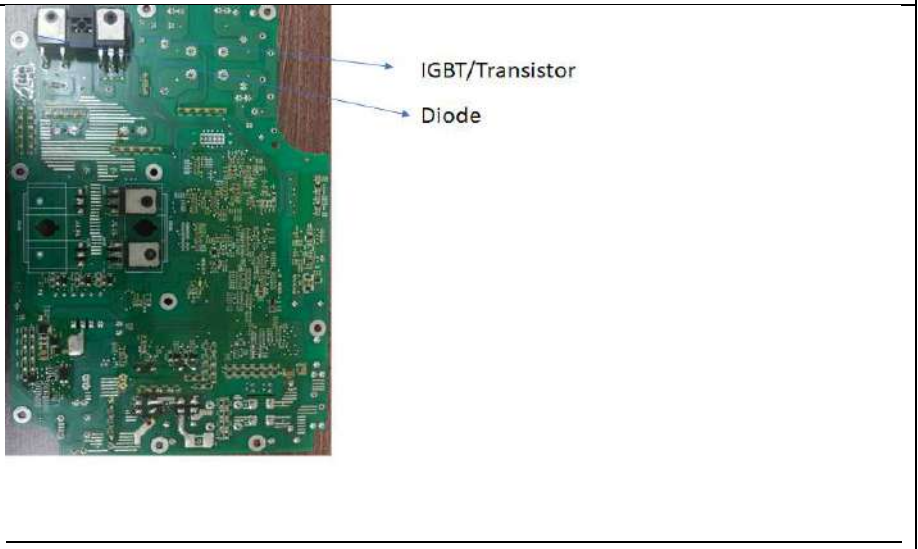
/ 24/ 2005-Customs dated 01.03.2005, 25/2005-Customs dated 01.03.2005 and has declared items under various CTIs instead of correct CTI 85044090, which is the correct classification for “Solar Inverters”.

2. **FUNCTIONING AND COMPONENTS OF SOLAR INVERTER**

2.1 A solar inverter or photovoltaic (PV) inverter is a type of power inverter or static converter which converts the variable direct current (DC) output of a photovoltaic solar panel into a utility frequency alternating current (AC) that can be fed into a commercial electrical grid or used by a local, off-grid electrical network.

2.2 A pictorial representation of a solar inverter is illustrated below. While the design of solar inverters may vary across different models, the fundamental components are consistent and are illustrated in the diagram as follows: -

Table-1

Front pic of solar inverter PCB assembly with components	 Heat sink Capacitors Relay modules Microcontroller Display module Communication module Choke coil
Back side of solar inverter PCB Assembly	 IGBT/Transistor Diode

2.3 Functioning of the components in brief:

- (i) **Capacitors:** Store and smooth DC voltage, filtering fluctuations.
- (ii) **Inductors / Choke Coils:** Suppress high-frequency noise and manage current flow during DC to AC conversion.
- (iii) **Transformer:** Steps up/down voltage and provides galvanic isolation between input and output.
- (iv) **Relay Modules:** Act as electrical switches, often used for grid connection/disconnection or protection.
- (v) **Microcontroller / Processor Unit:** Brain of the inverter, handles control logic, monitoring, and communication.
- (vi) **LCD Display:** Displays operational data such as voltage, current, power output, fault codes, etc.
- (vii) **Heat Sink:** *Dissipates heat from power transistors and other hot components.*

- (viii) **Connectors/Terminals:** For connecting input (solar panels), output (AC to grid/home), and ground connections.
- (ix) **Communication Modules:** Allow communication with monitoring systems (Wi-Fi, RS-485, Bluetooth, etc.)
- (x) **Fuses/Protection Devices:** Protect against overcurrent or short circuits.
- (xi) **Power Semiconductors (Transistors, IGBTs, or MOSFETs) and Diodes:** Perform the switching operations to convert DC to AC.

2.4 The components as described above, except heat sink, are assembled on the Printed Circuit Board (PCB) and function together to convert Direct Current to Alternating Current. The Heat Sink merely serves as the component that dissipates heat generated during the functioning of the solar inverter. From the import documents, it is apparent that all the essential components of solar inverter have been imported by M/s. PVB with the declared description as *“Control PCB.A, LCD PCB.A, Power/Processor PCB.A, controllers, DC MC4 connectors, choke coils, DC Switch, top cover, wall bracket, box, AC connectors, screws set, PC wafer, R-clip, protection strip, potting compound, magnetic ring, boost of different KW, inductors, heat sink, Aging power cabinet, DC fan and cables, suffixed with (Parts of Solar Based Device), Inductor filter coil- boost-1, boost-2(Parts of solar based device)”, “Heat sink (Parts of solar based device)”*. Thus, it appeared that the solar inverters were being imported in semi-knocked down condition in these consignments, as the components which taken together constituted complete solar inverters, were imported under various descriptions. Since all the essential components were being imported together, the goods imported had the essential character of the complete inverters and thus, merited classification as ‘Solar Inverter’ under CTI 85044090 in terms of Rule 2(a) of General Rules of Interpretation for Import Tariff.

3. STATEMENT DATED 16.10.2024 OF SHRI JATINKUMAR PATEL, MANAGING DIRECTOR OF M/S PVB:

3.1 Summons was issued to the importer for inquiry. Thus, a statement of Shri Jatinkumar Patel, Managing Director of M/s PVB was recorded on 16.10.2024 under Section 108 of Customs Act, 1962 **[RUD-2]**. Shri Jatinkumar Patel inter-alia stated that:

3.1.1 As a Managing Director of M/s PVB., he is responsible for all the work related to Import and clearances of the imported goods in the company. M/s. PVB is engaged in business of the solar inverters (both on grid and off grid). They mainly procure components from China.

3.1.2 The main components used in making Solar inverter are Display PCB, Inductor choke coil, Heat Sink, Top and Bottom Cover, FRC Cable, MC4 Connector, Push button etc They mainly import Display PCB (PCB with Display), Inductor Choke coil, Heat sink, Top and Bottom Cover, MC4 Connector etc. . which are sourced from China.

3.1.3 He looks after the purchase of goods from overseas suppliers. Their sales team informs the no. of solar inverter required and on that basis Bills of Material (BOM) required to achieve the production is decided and the purchased order is prepared as per the availability of material in India or overseas. BOM is list of items required for preparation of particular units of solar inverters. He undertook to submit a sample BOM shortly.

3.1.4 He perused the Commercial Invoice dated 03.02.2024 issued by M/s. Universal Solar Group Pty. Ltd. along with corresponding Bill of Entry No. dated 26.02.2024 and stated that M/s. Universal Solar Group Pty Ltd is a firm run by one the relatives of their Director, Ms. Pannaben N. Patel. They usually place the order to M/s. Universal Solar Group Pty Ltd who ship the goods from China based suppliers on bill to ship to basis. They have imported components- Control PCB assembled, LCD

assembled, Power PCB assembled, DC Switch, Magnetic Ring, Coil, Heatsink, Potting compound, AC Connector, Cable, M4 isolation pest, R-clip of solar inverter through the said Bill of Entry. This process of purchase in 'bill to ship to' basis is adopted due to lack of funds and consequent requirement of fund support.

3.1.5 They have an assembly line at their company. On the said assembly line, assembled control PCB, assembled LCD, assembled Power PCB, DC switch, coil and magnetic ring etc. are connected/integrated with each other, thereafter, this assembled unit is connected with preassembled components which are made by them in house, i.e., FRC Cable, Silicon gasket, cable harness and inverter cabinet.

3.1.6 The discussion with overseas supplier relating to pricing and quantity is made through whatsapp after which they place the order of purchase through M/s. Universal Solar Group Pty Ltd. and goods are cleared by filing Bills of Entry. They pay M/s. Universal Solar Group Pty Ltd. who further pay the overseas suppliers. The overseas supplier for import of said products are from China only, namely, M/s. Each Energy Technology (Suzhou) Co. Ltd., M/s. Hogkong Gold Chip Electronics Co. Ltd. and M/s. Guangdong Liwang High-Tech Co. Ltd. He stated that there is no contract or agreement made with any particular overseas supplier.

3.1.7 They consider that the goods imported by them are in SKD (semi-knocked down) condition. The components after import are assembled to make the solar inverter on their assembly line.

3.1.8 They are classifying Control PCB assembled (Control PBC.A), LCD assembled, Power PCB assembled, DC Switch, Heat sink, Coil and Magnetic Ring, Potting Compound, AC connector, Cable, M4 isolation Pest, R-clip etc. under CTI 85049090 in Bills of Entry filed at the time of importer of these solar inverter components.

3.1.9 He is not aware of the Rule 2(a) of General Rules of Interpretation for Import Tarriff of the First Schedule to the Customs Tariff Act, 1975. On request he was shown the said Rule 2(a) of General rules of Interpretation. After perusing the said Rule, he stated that as per his opinion their import goods are not having essential character of complete goods as they are making some of the components like FRC cable, Silicon Gasket, cable harness inverter body etc. in house.

4 STATEMENT DATED 03.12.2024 OF SHRI HARDIK AMRUTLAL VAIDH, PRODUCTION MANAGER OF M/S. PVB:

4.1 Summons were issued to the production manager of M/s. PVB. Thus, statement of Shri Hardik Amrutlal Vaidh was recorded on 03.12.2024 [**RUD-3**] wherein inter-alia he stated that:

4.1.1 He looks after every step of production of solar inverters i.e., the testing of individual components, assembling components and final quality check of assembled solar inverter.

4.1.2 He stated that the major components of solar inverter are heat sink, cabinet PCB, choke coil, display inductors, MC4 relay, capacitors, MOV, cables, lugs etc. He also stated that they are doing mounting of some important components like inductors, MC4 relay, PCB, capacitors, MOV, cables, lugs by hand using soldering machine on assembly line and have various machines for testing of solar inverter. In the process of **assembling the solar inverter** on their assembly line, initially heat sink is attached with cabinet, then choke coil is enclosed, then MC4, Wi-fi Connector, AC connector, SMPS cables, FRC cables, Display and PCB are interconnected. Thereafter the entire assembly is placed in the cabinet.

4.1.3 **He explained the process of solar inverter assembly.** On assembly line Display, PCB, PCB control Card, Inductor Choke Coil, FRC Cable, MC4 Connector, etc. are connected/integrated with each other, then, the assembled unit which is a solar

inverter, is placed in cabinet and the cabinet is attached with heat sink. Further, software is installed on PCB. The functioning of Solar inverter components is as following: -

- a) PCB - all the inverter components are connected to PCB which Function together to convert the DC current into AC Current.
- b) Display- it shows the voltage range, production of power, serial No., Error code and capacity of inverter.
- c) Cabinet- Cabinet is used to protect solar inverter from environmental conditions and Display is mounted on it.
- d) Heatsink- it is used to transfer the heat out from solar inverter and thus reduce temperature to protect the PCB from overheating

4.1.4 On being asked about the assembled PCB and its purpose in a Solar Inverter, he stated that the PCB mounted with various components like IGBT, diode, Capacitors, ICs, Choke Coils, Transformers, PCD Device, MOV are called assembled PCB which convert Direct Current (D.C.) into Alternate Current (A.C). The main work of inverter, i.e. to convert DC to AC is performed by this assembled PCB.

4.1.5 On being asked about the condition/ state of components of solar inverter received by him at the assembly line, he stated that the components are only assembled there on assembly line. The design of the PCB was provided by them to the supplier.

4.1.6 He further stated that the SMD components are pre assembled in the PCB and other components like inductors, Mc4 relay, IGBT, diode, Capacitors, MOV, cables, lugs etc. are received as individual components for mounting on the PCB which is done by them in India.

5 STATEMENT DATED 03.12.2024 OF SHRI JATINKUMAR PATEL MANAGING DIRECTOR OF M/S PVB:

5.1 A statement dated 03.12.2024 **[RUD-4]** of Shri Jatinkumar Patel, Managing Director of M/s. PVB was recorded under Section 108 of the Customs Act, 1962 wherein he was shown his statement dated 16.10.2024 **[RUD-2]** and statement dated 03.12.2024 **[RUD-3]** of Shri Hardik Amrutlal Vaidh, Production manager. In token of perusal and agreement of both these statements, he put his dated signature on them.

5.2 He stated that they have an assembly line at their company. On this assembly line, components like assembled Control PCB, assembled LCD PCB, assembled Power PCB, DC Switch, Coil, Magnetic Ring, are connected/integrated with each other. The resultant assembled unit is connected with other components i.e., FRC Cable, Silicon Gasket, Cable Harness, inverter cabinet etc. Thereafter, the whole assembly which is a solar inverter is placed in the cabinet. Further, to assemble all the components, they have cable harnessing machine, robotic arm, logo printing machine, ATE machine, DC source, Aging Machine, packing machine and clinching machine at their company premises.

5.3 On being asked about the meaning of 'PCB.A' mentioned in proforma invoice no. EEPI00202206a dated 01.06.2023 issued by Each Energy Technology (Suzhou) Co. Ltd. imported vide Bill of Entry no. 6257830 dated 03.06.2023, he stated that PCB.A stands for assembled PCB. Assembled PCB is the PCB mounted with various components like relay, IGBT, diode, capacitors, ICs, Choke Coils, Transformers, RCD Device, MOV. It is used in solar inverter to convert Direct Current to Alternate Current.

5.4 He was shown Bills of Entry No. 6257830 dated 03.06.2023 and 4698183 dated 25.07.2024, wherein they have mentioned two different HSNs- 85423100 and 85049090 for assembled PCB. On perusal he stated that he was of the view that the

HSN for assembled PCB is 85423100 but they have corrected it with the HSN 85049090 in subsequent Bills of Entry.

5.5 He stated that the main function of solar inverter is to convert Direct Current to Alternate Current and the same is classified under CTI 85044090.

5.6 On being asked about the function of assembled PCB in solar inverter, he stated that the assembled PCB in solar inverter is to convert Direct Current to Alternate Current.

5.7 He stated that the assembled PCB has the essential characteristics of Solar inverter which is to convert Direct Current to Alternate Current but as per his opinion HSN should be as per the end use of product and hence for assembled PCB they used HSN is 85049090 as they are importing goods in Semi-knocked down condition and not the complete solar inverter.

6 STATEMENT DATED 16.01.2025 OF SHRI JATINKUMAR PATEL MANAGING DIRECTOR OF M/S PVB: -

6.1 For further inquiry, a statement dated 16.01.2025[RUD-5] of Shri Jatinkumar Patel, Managing Director of M/s. PVB was recorded under Section 108 of Customs Act, 1962, wherein *interalia* he perused his preceding statement dated 16.10.2024[RUD-2] and statement dated 03.12.2024 [RUD-4] and has admitted that they had imported Solar inverter in Semi knocked down condition and declared the goods under the individual headings of parts of solar inverter as he was not aware of Rule 2(a) of the General Rules of Interpretation. He confirmed that their import goods are in SKD (semi-knocked down) condition and after assembling them into complete inverters at their premises, the same are programmed with a software which was uploaded by the overseas supplier on solarman application which is downloaded by them after creating their ID.

7. Letter dated 18.10.2024 submitted by M/s. PVB:

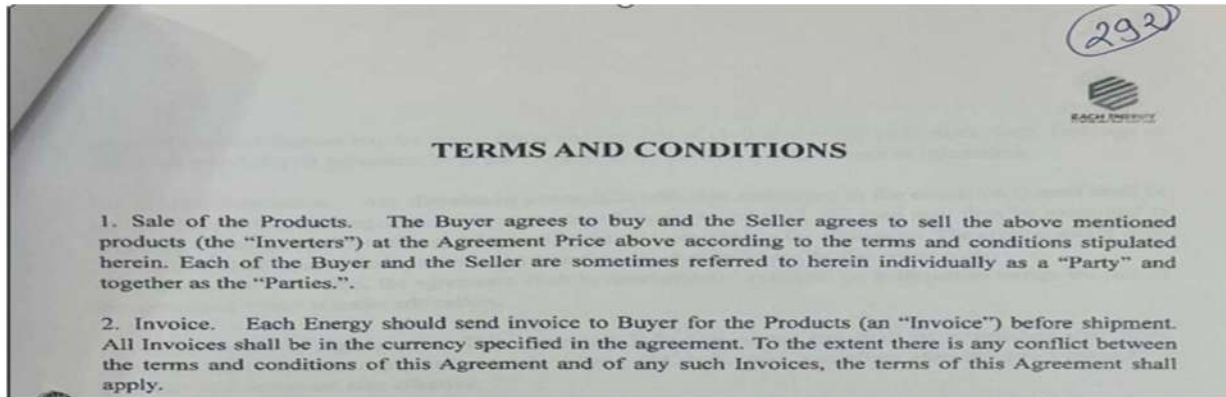
M/s. PVB submitted letter dated 18.10.2024 wherein they submitted the copies of purchase order, bills of material (BOM), whats app chat communication between Mr. Jaitnkumar Patel and overseas supplier. The excerpts of the chat communication suggests that they had imported structural components from overseas supplier M/s. Each Energy and were importing **sets** of components to be used in assembly of solar inverters. The said letter dated 18.10.2024 along with enclosures is annexed herewith as [RUD-6].

8. Letter dated 18.01.2025 submitted by M/s. PVB

M/s. PVB submitted a letter dated 18.01.2025 [RUD-7], wherein they submitted sales agreement and proforma invoices and details of domestic procurement. From perusal of invoice and sales agreements [RUD-7A] and terms and conditions mentioned therein, it is noticed that the product are referred to as "Inverters".

8.1. The screenshot of a sample sales agreement and corresponding proforma invoice submitted by M/s. PVB is as under: -

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[Image 1:- The excerpt of sales agreement where the product is referred to as "Inverters"]

8.1.2 Further, the screenshot of proforma invoice in respect of the above sales agreement dated 06.01.2023 is as under: -

MODEL NO.	DESCRIPTION	QTY (PCS)	UNIT PRICE(\$USD)	TOTAL(\$)
A100-Processors-PCB A-115	115 Processors PCB A	150	46.55	6982.50
A100-M1-Control-PCB A-115	115 Control PCB A	150	84.43	12664.50
A100-LCD-PCB A-5K-115	115 LCD PCB A	150	5.66	849.00
A100-Processors-PCB A-125	125 Processors PCB A	250	46.55	11637.50
A100-M1-Control-PCB A-125	125 Control PCB A	250	84.43	21107.50
A100-LCD-PCB A-125	125 LCD PCB A	250	5.66	1415.00
A100-Processors-PCB A-150	150 Processors PCB A	100	48.45	4845.00
A100-M1-Control-PCB A-150	150 Control PCB A	100	87.87	8787.00
A100-LCD-PCB A-150	150 LCD PCB A	100	5.89	589.00
A201-Processors-PCB A-250	250 Processors PCB A	2	104.50	209.00
A201-M1-Control-PCB A-250	250 Control PCB A	2	189.50	379.00
A201-LCD-PCB A-250	250 LCD PCB A	2	12.70	25.40
A201-Processors-PCB A-375	375 Processors PCB A	2	110.20	220.40
A201-M1-Control-PCB A-375	375 Control PCB A	2	199.87	399.74
A201-LCD-PCB A-375	375 LCD PCB A	2	13.40	26.80
A201-Processors-PCB A-500	500 Processors PCB A	2	119.70	239.40
A201-M1-Control-PCB A-500	500 Control PCB A	2	217.10	434.20
A201-LCD-PCB A-500	500 LCD PCB A	2	14.56	29.12
A202-Processors-PCB A-625	625 Processors PCB A	2	153.90	307.80
A202-M1-Control-PCB A-625	625 Control PCB A	2	279.13	558.26
A202-LCD-PCB A-625	625 LCD PCB A	2	18.70	37.40
A202-Processors-PCB A-750	750 Processors PCB A	2	172.90	345.80
A202-M1-Control-PCB A-750	750 Control PCB A	2	313.59	627.18
A202-LCD-PCB A-750	750 LCD PCB A	2	21.02	42.04

PAYMENT TERM	SHIPPING	WARRANTY
20% TT in advance, the 80% balance paid 5 days after shipment	CIF	5 years warranty for all consignments

ADDITIONAL DETAILS	
Country of Origin:	China
Port of Embarkation:	Shanghai
Other Comments:	

SUBTOTAL(\$)	72758.54
SHIPPING COST(\$)	
TOTAL(\$)	72758.54

Per We 3/12/24

[Image 2 :- Proforma Invoice]

8.2 M/s. PVB also submitted details of domestic procurement [RUD-7B] of items used in their plant. It is observed that these procurements do not include goods which are directly used in the manufacture of solar inverters nor are the essential components which perform the core function of solar inverter of converting Direct Current (DC) to Alternate Current (AC).

8.3 Also, import of top cover box under CTI 76169990 wall bracket under CTI 73269060 and screw set under CTI 73181500 from the same supplier, i.e., M/s. Each Energy Technology (Suzhou) Jiangsu, China further substantiates that the goods declared as 'parts of solar based device' are actually solar inverter in Semi Knocked Down condition.

Accordingly, a further statement of Shri Jatinkumar Patel was recorded on 28.10.2025.

9. STATEMENT DATED 28.10.2025 OF SHRI JATINKUMAR PATEL, MANAGING DIRECTOR OF M/S. PVB:

9.1 Subsequent statement of Shri Jatinkumar Patel, Managing Director of M/s PVB was recorded on 28.10.2025 under Section 108 of Customs Act, 1962 [RUD-8]. Shri Jatinkumar Patel inter-alia stated that: -

9.1.1 He was shown the letter dated 18.10.2024 submitted by them (M/s. PVB) on the subject “Further submission of Documents as prescribed under Annexure A” along with the enclosures.

9.1.2 He was shown the following chat communication submitted by them along with letter dated 18.10.2024: -

[8/25/23, 12:50:48 PM] Jatin Patel: any update for 3 phase inverter software update ? also needs solution in current updated software.. it's not working here...
[8/25/23, 1:04:54 PM] Siyu Each Energy: Ok Thanks
[8/25/23, 1:05:42 PM] Siyu Each Energy: I am confirming abot this with ou R&D
[8/25/23, 1:08:30 PM] Jatin Patel: give solution for current series of 4.6 to 6kw also.... here it's not working
[8/25/23, 1:18:20 PM] Siyu Each Energy: 3 phase inverter software will soon to be tested
[8/25/23, 1:19:29 PM] Jatin Patel: We already started assembly of 4.6 to 6 kw... so we need solution for that also... as we don't want to rework again and again...can reload during assembly
[8/25/23, 1:20:45 PM] Siyu Each Energy: For 4.6 to 6KW ,what are the specific problems you have? Can you pls list them? As here we found no problem in our

(Image3: Chat communication dated 25.08.2023, submitted by M/s. PVB vide letter dated 18.10.2024)

9.1.3 On perusal of the above chat communication, he stated that the above chats are with their supplier Siyu who is a representative of M/s. Each Energy Technology (Suzhou) Co Ltd, China. (Referred to as M/s. Each Energy also). This is regarding assembly of solar inverters. Initially, they had imported, choke coil, filter, Wi-fi connector, MC4 connector. He also provided details of each component imported by them as below: -

Table-2

Sr. No.	CTI	Declared description	Comment
1	85369090	AC CONNECTOR (PARTS OF SOLAR BASED DEVICE)	1. The connector of Solar panel is DC connector. After conversion the current to be supplied in household/ businesses is AC current. 2. The inverter’s main function is to convert Direct Current (DC) to Alternating Current (AC). 3. This item - AC Connector is one of the essential components of solar inverter as it is directly connected to the installed electric meters.
2	84049090	WIFI STICK (PARTS OF SOLAR BASED DEVICE)	To monitor the units generated by the inverter. All their inverters are connected on Wi-fi and the customers can view generation of units by the inverter. This wi-fi stick allows updation of the firmware of the solar inverter remotely.
3	84049090	WIFI CONNECTER	This connecter is used for communication between control PCBA and wi-fi stick.
4	84049090	DC MC4 CONNECTOR (PARTS OF SOLAR	It is also a type of connector. Its role is DC Input Connection. The solar panels generate DC (direct current) electricity. The MC4 connectors carry this DC power from the panels or string combiner box

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		BASED DEVICE)	to the inverter's DC input terminals. It is mainly found on the DC input side of the inverter and sometimes on a combiner box or DC isolator switch near the inverter. MC4 connectors are keyed so that positive and negative terminals cannot be mixed up. They also ensure that cables from different solar panels or strings are uniform and compatible with inverter inputs.
5	84049090	CABLE (PARTS OF SOLAR BASED DEVICE)	The said cables were imported for internal cabling of the solar inverter.
6	84049090	CERAMIC WAFER (PARTS OF SOLAR BASED DEVICE)	This is used to provide isolation between PCBA and Heat sink.
7	84049090	KEY CAP (PARTS OF SOLAR BASED DEVICE)	These are used to set the parameters on the display.
8	84049090	PASTING TOOL (1 PCS) (PARTS OF SOLAR BASED DEVICE)	IGBT of PCBA is directly attached to ceramic wafer. This paste is used between ceramic wafer and IGBT which is on PCBA.
9	85371000	AGING POWER CABINET 30KW PVS INCLUDING CABINET CONTROL SOURCES	This is a machine used to age the solar inverter so as to avoid future mishappening. The 30 kW PVS Aging Power Cabinet is a testing and burn-in station used in solar inverter manufacturing. It simulates solar array input and load conditions to verify performance, durability, and reliability before the inverter leaves the factory.
10	84049090	PROCESSORS PCB.A / POWER PCB.A (PARTS OF SOLAR BASED DEVICE)	The main role of Processor PCBA is as central control and monitoring board of the inverter. This is brain that runs all control logic, processes sensor data, manages communication, and ensures safe, efficient inverter operation.
11	84049090	CONTROL- PCB.A (PARTS OF SOLAR BASED DEVICE)	This is similar to the CONTROL PCBA and acts as the central coordinator between the low-voltage control logic (processor board) and the high-power circuitry (power boards / IGBT modules).
12	84049090	LCD-PCB.A (PARTS OF SOLAR BASED DEVICE)	This is available on the body of solar inverter used in display board of solar inverter.
13	84049090	DC SWITCH	This is used for isolation of the solar inverter from the DC current coming from Solar module. The DC switch stops the DC input to the solar inverter in case some repair work / or solar inverter is to be stopped.
14	84049090	COIL	DC Boost coil is used to boost the Direct Current. AC Filter coils is used for power filtration of AC Current. DC Boost Coils and AC Filter Coils were imported under this description head.

15	84049090	HEATSINK	The main purpose of the heat sink is thermal management — keeping critical components within safe operating temperatures.
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9.1.4 Vide the aforementioned chats, he stated that he is requesting for the firmware solution from M/s. Each Energy Technology (Suzhou) Co Ltd., as they had already started the assembly and had tested 4.6 to 6 KW Solar inverter. On being asked, he stated that they had assembled all parts of solar inverter imported from M/s. Each Energy and embeded the software provided by M/s. Each Energy Technology (Suzhou) Co Ltd. into the inverter. The solar inverter was not responding as per the standards. On being asked, he further stated that they used to change the parameters in the software and share the file to be uploaded on the inverter. They had to operationalise the said solar inverter imported from M/s. Each Energy Technology (Suzhou) Co Ltd. by using the software update.

9.1.5 He perused the following communication [9/15/23, 7:48:38 AM] as below: -

[8/25/23, 1:23:12 PM] Siyu Each Energy: ok
[8/25/23, 5:52:40 PM] Jatin Patel: What's progress on next consignment supply?
[8/25/23, 5:57:14 PM] Jatin Patel: Can we pickup 3 pcs MINI SERIES for BIS ?
[8/26/23, 6:53:46 AM] Siyu Each Energy: You mean The already assembled inverters? Not components?
[8/26/23, 6:56:14 AM] Siyu Each Energy: 1580 boxes and Structural parts are in progress, ready to deliever. PcBA will be delivered in the next batch
[8/31/23, 10:40:54 AM] Jatin Patel: Good morning Siyu
[8/31/23, 10:41:16 AM] Jatin Patel: We can't see 5kw and 6kw versions for update... can you please check it ?
[8/31/23, 11:18:31 AM] Siyu Each Energy: We are checking
[9/13/23, 8:19:45 AM] Jatin Patel: Good morning
[9/15/23, 7:48:38 AM] Siyu Each Energy: Good Morning Jatin, the 1580 structrual parts is on the way, documents like like commercial invoice, packing list, BOL, insurance have also been sent to you. Could you pls arrange the payment?😊
[9/15/23, 7:50:19 AM] Jatin Patel: Yes will be done... don't worry
[9/15/23, 7:53:35 AM] Siyu Each Energy: OK thanks

(Image 4: Chat communications submitted by M/s. PVB vide letter dated 18.10.2024)

9.1.6 On perusal of the above chat communication, he stated that the 1580 boxes refer to the boxes of solar inverter and structural parts like body, potting cup, side covers for alignment for fixing the inverter on wall. Initially for applying to BIS they had imported almost all the essential components from abroad.

9.1.7 He was also shown the following excerpts of chats dated 20.12.2023 between him and Mr. Siyu of M/s. Each Energy:-

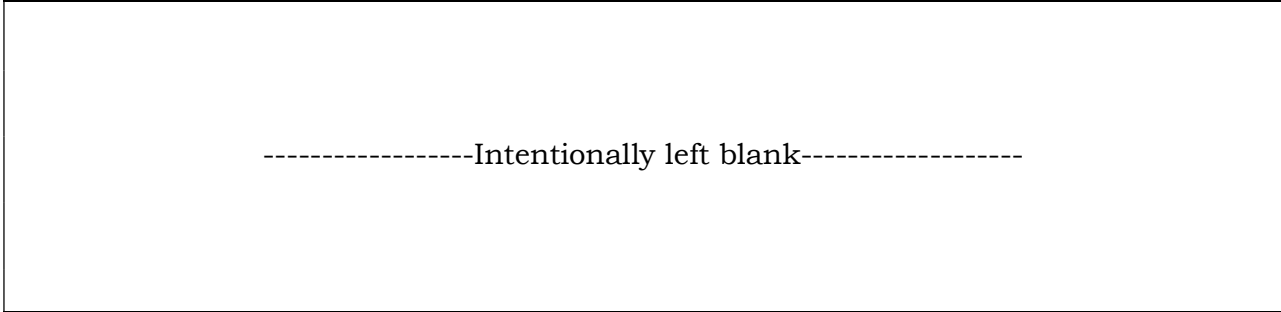
[12/20/23, 12:40:19 PM] Siyu Each Energy: what is universal solar group pty Ltd , we need to change the company name in PI?
[12/20/23, 12:43:15 PM] Jatin Patel: Yes.. now onwards we will do triangle billing.. Universal solar group is our Australia company.. so you need to Bill to USG and Ship material to India on USG documents
[12/20/23, 12:44:00 PM] Siyu Each Energy: OK we need extra information
[12/20/23, 12:44:24 PM] Siyu Each Energy: image omitted
[12/20/23, 12:47:17 PM] Siyu Each Energy: Pls provide address contact information email <This message was edited>
[12/20/23, 12:54:20 PM] Jatin Patel: Sending it for documentation purpose
[12/20/23, 1:07:39 PM] Siyu Each Energy: PVB单相材料订单.xlsx • 1 sheet document omitted
[12/20/23, 1:15:44 PM] Jatin Patel: Needs Sales Agreement for 1-4kw series also.. which is in Excel Sheet... Plz give it to me.. after that i will give you corrected version
[12/20/23, 1:16:06 PM] Jatin Patel: UNIVERSAL SOLAR GROUP-AUS.xlsx document omitted
[12/20/23, 1:16:20 PM] Jatin Patel: Universal solar Pty Ltd
Abn:- 69 164 371 313
Add:- Suite1, Level 1, 65 Doody St Alexandria, New South Wales NSW Australia
Contact person name:- Mehulkumar Patel
No:-+61 430 799 242
[12/20/23, 1:20:02 PM] Siyu Each Energy: PVBS3-6.xlsx • 1 sheet document omitted

(Image 5: Chat communications submitted by M/s. PVB vide letter dated 18.10.2024)

9.1.8 He perused the aforementioned chat communication between Mr. Siyu of Each Energy and him and stated that M/s. Universal Solar Group is an Australian firm

which is used for ‘bill to ship to model’ in business. He stated that as such they do not have any agreement but there is a contract in their firm’s email. He stated that as per the said e-mail correspondences with M/s. Universal Solar Group, Australia they are requesting M/s. Universal group to provide Proforma Invoice for each nos. of items required to be imported for solar inverters from M/s. Each Energy as stated in response to previous question. Items like inductor coils, DC Switches, AC filter coils etc. from M/s. Guangdong Liwang High-Tech Co. and to import Items like DC fans, fans screw and guard from M/s. Zhaoqing Eagle Electronic Technology Co. Ltd. In this business model, M/s. Universal Solar Group, Australia will pay M/s. Each Energy or other suppliers based in China on behalf of M/s. PVB.

9.1.9 He perused the following communications between him and Siyu Each Energy [12/20/23 1:20:02 PM onwards] and [12/26/23 11:26:48AM onwards]: as below:-



[12/20/23, 1:20:02 PM] Siyu Each Energy: PVBSM1-4.xlsx • 1 sheet document omitted
[12/20/23, 1:20:14 PM] Siyu Each Energy: Pls check
[12/20/23, 1:20:52 PM] Jatin Patel: I am doing some changes in Description and i will provide it to you.. then i will share one Mail ID.. so you need to share it on that mail id
[12/20/23, 1:22:19 PM] Siyu Each Energy: ok.. what is mail ID? means email address?
[12/20/23, 5:04:17 PM] Jatin Patel: PVBS3-6.xlsx document omitted
[12/20/23, 5:04:17 PM] Jatin Patel: PVBSM1-4.xlsx document omitted
[12/20/23, 5:05:04 PM] Jatin Patel: Please mail these PI on sales@universalsolargroup.com.au
[12/20/23, 5:05:20 PM] Jatin Patel: and please proceed for order
[12/21/23, 6:46:26 AM] Siyu Each Energy: ok i will stamp and send
[12/21/23, 6:58:57 AM] Siyu Each Energy: <attached: 00000253-PHOTO-2023-12-21-06-58-57.jpg>
[12/21/23, 6:59:11 AM] Jatin Patel: Also send copy to me in WhatsApp for my reference
[12/21/23, 6:59:26 AM] Jatin Patel: Ok
[12/21/23, 12:37:14 PM] Siyu Each Energy: PVBS3-6K.pdf • 4 pages <attached: 00000256-PVBS3-6K.pdf>
[12/21/23, 12:37:23 PM] Siyu Each Energy: PVBSM1-4K.pdf • 4 pages <attached: 00000257-PVBSM1-4K.pdf>
[12/25/23, 8:33:01 AM] Siyu Each Energy: 4G logger PI.xlsx • 1 sheet <attached: 00000258-4G logger PI.xlsx>
[12/25/23, 8:45:00 AM] Jatin Patel: It was committed to give it at 15\$
[12/25/23, 8:45:06 AM] Jatin Patel: 15\$
[12/25/23, 8:45:14 AM] Jatin Patel: Plz talk to sunny
[12/25/23, 8:49:53 AM] Siyu Each Energy: The original Wifi logger is included in the price of the inverter, if you don't want the Wifi logger, we add \$15 to replace it with a 4G logger. Buying 4G logger separately is \$30
[12/25/23, 8:52:31 AM] Siyu Each Energy: Jonas talked with Sam previously about it, pls kindly confirm with Sam
[12/25/23, 3:08:14 PM] Siyu Each Energy: <attached: 00000264-PHOTO-2023-12-25-15-08-14.jpg>
[12/25/23, 5:07:20 PM] Jatin Patel: Then make 200 pcs order for now.. and arrange to send it by air
[12/26/23, 6:50:27 AM] Siyu Each Energy: For the recent material order, regarding the control boards, please advise exactly which model of software needs to be programmed and how many of each?
[12/26/23, 6:51:50 AM] Siyu Each Energy: <attached: 00000267-PHOTO-2023-12-26-06-51-50.jpg>
[12/26/23, 6:51:51 AM] Siyu Each Energy: <attached: 00000268-PHOTO-2023-12-26-06-51-51.jpg>
[12/26/23, 6:52:28 AM] Siyu Each Energy: Pls confirm, it's urgent and we need to prepare the boards <This message was edited>
[12/26/23, 8:42:22 AM] Jatin Patel: Will advise today
[12/26/23, 8:43:42 AM] Jatin Patel: Can we have option to load as per our requirements?
[12/26/23, 9:00:20 AM] Siyu Each Energy: what's your requirements , pls let us know first
[12/26/23, 11:13:27 AM] Siyu Each Energy: 4G logger PI.xlsx • 1 sheet document omitted
[12/26/23, 11:24:23 AM] Siyu Each Energy: will arrange to send it by air

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(Image 6: Chat communications submitted by M/s. PVB vide letter dated 18.10.2024)

SCN No. 16/2026-27/COMM/N.S./Adjn/MCH

9.1.10 He perused the following chat communications between him and Siyu
Each Energy [12/26/23 11:26:48AM onwards]:-

[12/26/23, 11:26:48 AM] Jatin Patel: 4G logger PI.xlsx document omitted
[12/26/23, 11:28:12 AM] Jatin Patel: 3kw - 400 Nos
3.3kw - 500 Nos
3.6kw - 100 Nos
4kw - 500 Nos

5kw - 400 Nos
6kw - 200 Nos
[12/26/23, 11:28:21 AM] Siyu Each Energy: ok
[12/26/23, 11:30:34 AM] Siyu Each Energy: 3kw - 400 Nos
3.3kw - 500 Nos
3.6kw - 100 Nos
4kw - 500 Nos
For mini series?
[12/26/23, 11:32:33 AM] Jatin Patel: yes
[12/26/23, 11:32:52 AM] Jatin Patel: for PCBA Software loadingh
[12/26/23, 11:33:00 AM] Siyu Each Energy: ok

(Image 7: Chat communications submitted by M/s. PVB vide letter dated 18.10.2024)

9.1.11 On perusal of above chats, he stated that the 3.3KW -500Nos; 3.6kW-100Nos; 4kW-500 Nos; 5kW-400 Nos, 6kW-200Nos nomenclature, refer to PCBAs for each category of solar inverters.

9.1.12 He perused the following communication dated 01/03/24 3:24:08PM onwards, as below:-

[1/3/24, 3:24:08 PM] Siyu Each Energy: Hello Jatin, 3 phase PCBA will arrive around tomorrow. Also pls kindly update the payment of 1150 structural parts, thanks
[1/10/24, 8:40:45 AM] Siyu Each Energy: Hello Jatin, pls also kindly arrange the payment of 538 structrual parts and 1150 PCBA. We are expecting it before Spring Festival Holiday☺
[1/11/24, 1:59:33 PM] Siyu Each Energy: New material order can be dispatched at the end of January
[1/15/24, 12:12:18 PM] Siyu Each Energy: For material order is it OK to use supplier's cardboard box or box with PVB logo
[1/15/24, 12:16:03 PM] Jatin Patel: Supplier cardboard box will be ok
[1/15/24, 12:18:03 PM] Siyu Each Energy: ok

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20/1/25

(Image 8: Chat communications submitted by M/s. PVB vide letter dated 18.10.2024)

9.1.13 On perusal of above chat , he stated that Mr. Siyu of had asked for payment of 1150 PCBAs and structural parts. As discussed, the cardboard box will be shipped with logo of PVB(PVblink).

9.1.14 He perused the following communication between him and Siyu Each Energy dated 3/21/24: -

[3/21/24, 3:23:03 PM] Jatin Patel: only 1000 units are not enough
 [3/21/24, 3:23:13 PM] Jatin Patel: and we might need to import 1000 unit material by air
 [3/21/24, 3:25:25 PM] Siyu Each Energy: other 9000 sets of mini material can be dispatched in batches at the end of April
 [3/21/24, 3:26:05 PM] Siyu Each Energy: The rest 2000 sets of EES material is also end of April
 [3/21/24, 3:26:30 PM] Jatin Patel: we have may and june projection also for 10000 pcs each
 [3/21/24, 3:26:49 PM] Jatin Patel: april i need 10000 pcs
 [3/21/24, 3:27:03 PM] Siyu Each Energy: 10000mini?
 [3/21/24, 3:27:17 PM] Jatin Patel: yes.. for 3 months 30000 units
 [3/21/24, 3:28:00 PM] Siyu Each Energy: I m trying to coordinating
 [3/21/24, 3:28:51 PM] Siyu Each Energy: not urgent with EES or EET?
 [3/21/24, 3:29:03 PM] Jatin Patel: we need material anyhow.. you need to workout
 [3/21/24, 3:29:38 PM] Jatin Patel: three phase is also required..
 [3/21/24, 3:29:57 PM] Jatin Patel: 6kw series also required
 [3/21/24, 7:33:28 PM] Jatin Patel: In 10000 pcs order, which material is ready with you ?
 [3/21/24, 7:33:46 PM] Jatin Patel: We can dispatch that immediately and rest we can consider by air
 [3/21/24, 7:34:11 PM] Jatin Patel: I think we should not hold all materials
 [3/21/24, 7:35:31 PM] Jatin Patel: I think DC SWITCH, BOOSTER COILS, Connectors etc which is coming from outside can be dispatched early
 [3/22/24, 6:45:19 AM] Siyu Each Energy: I need to confirm all material situation again
 [3/22/24, 6:46:41 AM] Siyu Each Energy: By the way, Pls pay the previous two cargo materials first,, the amount is too large this time, we can not advance out so much money to the supplier
 [3/22/24, 6:50:56 AM] Siyu Each Energy: We are not able to tell the specific amount now, as the supplier also need to prepare items; we will figure out all the material which can be ready before 4.10, the first dispatch time <This message was edited>

(Image 9: Chat communications submitted by M/s. PVB vide letter dated 18.10.2024)

9.1.15 On perusal of the above chats, he stated that “mini material” as mentioned in the chat above refers to inverter of capacity up to 4 KW. EES material refers to “Each energy Small’ for smaller series of inverter capacity up to 4 KW. EET refers to 3 phase material. The 10000 pcs refer to the sets of material to be used in inverters and nos. refers to no. of solar inverters in which PCBAs are to be used.

9.1.16 On being asked as to which components used in the manufacturing of solar inverters are domestically procured and which are imported, he stated that the components like cables, switches, fans etc. are domestically procured and the rest of the components are imported from China. These imported components are heat sink and PCB A, controllers, MC4 connectors, choke coils, DC Switch, top cover, wall bracket, box, AC connectors, screws set, PC wafer, R-clip, protection strip, potting compound, magnetic ring, boost of different KW, inductors, heat sink, Aging power cabinet, DC fan and cables.

10. IMPORT OF GOODS DURING THE INVESTIGATION AND SUBSEQUENT TO THE BILLS OF ENTRY UNDER INVESTIGATION

10.1 M/s. PVB is engaged in import of solar inverter since the year 2022. Initially M/s. PVB” imported solar inverter by using the description of import goods as ‘Solar inverter’ under CTI 85044029 vide Bill of Entry No. 3060814 dated 28.10.2022[**RUD-8**]. Later, from the year 2023, they changed the description of the imported goods as “Control PCB A, LCD PCBA, Power/Processor PCBA, controllers, MC4 connectors, choke coils, DC Switch, top cover, wall bracket, box, AC connectors, screws set, PC wafer, R-clip, protection strip, potting compound, magnetic ring, boost of different KW, inductors, heat sink, Aging power cabinet, DC fan and cables suffixed with (Parts of Solar Based Device” and classified the imported goods under different CTIs 85423100/85312000/85369090 /85049090 as discussed in para 1 above. The details of Bills of Entry covered in the investigation pertaining to period 28.10.2022 to 30.11.2025 is enclosed as **Annexure-A**.

10.2.1 The importer had been importing goods with declared description – “Parts of solar based device Control PCB.A, Power PCB.A, Cable, DC Switch, AC connector, Coil, Heat sink etc.” all suffixed with (parts of solar based device) under different CTIs, from M/s. EACH ENERGY TECHNOLOGY (SUZHOU) CO., LTD. and M/s. Universal Solar

Group Pty simultaneously under different CTIs 85423100/ 85312000/ 85369090/ 85049090. It is also observed that the importer had filed some bills of entry during year 2023 for importing items from China like - top cover, box, wall bracket under their respective CTIs viz. 76169990 and items like – wall bracket and screws set under CTI 73269090 / 73181500 and cleared these goods on payment of duty.

10.2.2 The importer had filed Bill of Entry No. 8348557 dated 18.10.2023 at Mundra Port (INMUN1), in respect of import of items, namely “*Processor PCB.A, Control PCB.A, LCD PCB. Suffixed with (parts of solar based device)*” under CTI 85312000 by claiming Exemption under Notification. 24/2005- Customs dated 01.03.2005, as amended. The said Bill of Entry was reassessed by the Customs as per the declaration of items and import goods were reclassified under CTI 85049090 [Order in Original No. MCH/593/DC/GRP-5/2023-24 dated 10.11.2023 is enclosed as **Annexure- C**]. Thereafter, importer had imported non-essential parts like-AC Connector (parts of solar based device) under CTI 85369090 vide Bills of Entry No. 9103287 dated 07.12.2023, items – “*Top cover, Box*” under CTI 76169990, “*AC Connector*”, “*DC MC4 Connector*”, under CTI 85369090 and claimed exemption under Sr. 23 of Notfn. 25/2005 dated 01.03.2005, as amended, and other items like-“*Wifi Stick*”, “*Ceramic Wafer*”, “*Key Cap*”, “*Plastic Flake*”, “*Pasting Tools,*” *all items suffixed with (Parts of Solar Based Device)* in the item description under CTI 85049090 vide Bill of Entry no. 9233537 dated 14.12.2023 at Mundra Port(INMUN1). Further, importer had also imported items like-“*65A 5PIN Male Panel Connector; items namely, “M25 3 Pin Panel male Connector”, “M25 3 Pin Cabel Female Connector”, “M20 3PIN Male Panel Connector”, “M20 3PIN Female Panel Connector”, “65A 5PIN Male Panel Connector”, “65A 5PIN Male Panel Connector Cap”, “65A 5PIN Female Cable Connector”* under CTI 85369090 vide Bills of Entry No. 4306155 dated 04.09.2025, 8143471 dated 03.02.2025 **at Nhava Sheva Port (INNSA1).**

10.2.2.1 After the initiation of DRI investigation, the importer has switched the name of the suppliers from M/s. Each Energy to M/s. UNIVESAL SOLAR GROUP PTY LTD with origin of goods still from China as detailed separately in **Annexure- B** to this IR. The importer continued misclassifying the imported goods with declared descriptions - PCBA (assembled PCBs), which already contained the MOSFETs, IGBTs etc. mounted on the surface of bare PCB. These imported goods appeared to be solar inverters in semi-knocked down condition which were misclassified under CTI 85049090.

10.2.3 Simultaneously, the items like alumina ceramic wafer, were being imported from another supplier namely M/s. HONG KONG GOLD CHIP ELECTRONICS CO., LIMITED, China at different ports, by declaring imported goods under CTI 85049090 and by availing exemption of notification no. 57/2017- Customs dated 30.06.2017 to pay BCD @10% in case of the following bills of entry from **INBOM4** and **INNSA1** separately: -

TABLE- 3
(Bills of entry where the supplier is M/s. HONG KONG GOLD CHIP ELECTRONICS CO., LIMITED)

CUSTO M HOUSE CODE	BE No.	BE DATE	ITEM Description	Qty	UQ C	CTI
INBOM4	388628 0	07-06- 2024	PARTS OF SOLAR BASED DEVICE ALUMINA CERAMIC WAFER 26W*37HMMTHICKNES S 1MM WITHOUT HOLE ROUND CORNER - ACTUAL USER	10050 0	NOS	8504909 0

INNSA1	5125277	19-08-2024	ALUMINA CERAMIC WAFER - 26W*37H MM THICKNESS 1 MM WITHOUT HOLE (QTY: 100500 NOS/ PER UNIT PRICE 0.0815920398 USD) (USE F	365.4	KGS	85049090
INNSA1	6525942	06-11-2024	ALUMINA CERAMIC WAFER: 26W*37H MM THICKNESS 1MM WITHOUT HOLE(QTY: 301500 NOS/ PER UNIT PRICE 0.0796019900 USD)	1098	KGS	85049090

10.2.4 Further, the items like *inductors* for various models of solar inverters, *filter coils*, *boost-1*, *boost -2 various models* were separately imported from suppliers - **M/s. Guangdong Liwang High-tech co., Ltd.** at **INNSA1** port, by declaring imported goods under CTI 85049090

TABLE- 4

(Bills of entry where the supplier is M/s. Guangdong Liwang High-tech co., Ltd)

CUSTOM HOUSE CODE	BE No.	BE DATE	ITEM Description	Qty	UQC	CTI
INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVICE LWL58H1713 INDUCTOR 151.100000.000 5KW BOOST-1 - ACTUAL USER	1550	PCS	85049090
INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVICE LWL58H2096 INDUCTOR 151.100000.000 5KW BOOST- 2 - ACTUAL USER	1550	PCS	85049090
INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVICE LWL58H1714 INDUCTOR 151.100002.000 5KW INV-L AC FILTER COIL- 1 - ACTUAL USER	1550	PCS	85049090
INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVICE LWL58H2097 INDUCTOR 151.100002.000 5KW INV-L AC FILTER COIL- 2 - ACTUAL USER	1550	PCS	85049090
INNSA1	4822758	01-08-2024	151.100002.000 5KW INV-L AC FILTER COIL - 1 (LWL58H1714) (5000PCS)	3175.2	KGS	85049090
INNSA1	4822758	01-08-2024	151.100002.000 5KW INV-N AC FILTER COIL- 2 (LWL58H2097) (5000 PCS)	3225.9	KGS	85049090
INNSA1	4822785	01-08-2024	151.100000.000 5KW BOOST-1 (LWL58H1713) (5000 PCS)	1850.4	KGS	85049090
INNSA1	4822785	01-08-2024	151.100000.000 5KW BOOST-2 (LWL58H2096) (5000 PCS)	1872.9	KGS	85049090
INNSA1	7913636	21-01-2025	151.100010.000 5-20KW BOOST1 (LWL58H2552) INDUCTOR (1300 PCS)	520	KGS	85049090
INNSA1	7913636	21-01-2025	151.100011.000 5-20KW BOOST2 (LWL58H2553) INDUCTOR (1300 PCS)	520	KGS	85049090

INNSA1	7913636	21-01-2025	5-8KW BOOST3 (LWL58H2672) INDUCTOR (800 PCS)	320	KGS	85049090
INNSA1	7913636	21-01-2025	151.100013.000 8-15KW INV-L1 26A (LWL58H2555) INDUCTOR (1300PCS)	910	KGS	85049090
INNSA1	7913636	21-01-2025	151.100014.000 8-15KW INV-L2 26A(LWL58H2556) INDUCTOR (1300PCS)	910	KGS	85049090
INNSA1	7913636	21-01-2025	151.100015.000 8-15KW INV-L3 26A (LWL58H2557) INDUCTOR (1300PCS)	910	KGS	85049090
INNSA1	7913636	21-01-2025	151.100012.000 10-20KW BOOST3(LWL58H2554) INDUCTOR (500 PCS)	450	KGS	85049090
INNSA1	2582897	11-06-2025	PARTS OF SOLAR BASED DEVICE :151.100002.000 5KW INV-L AC FILTER COIL - 1 INDUCTOR(LWL58H1714) (ACTUAL USER)	5000	PCS	85049090
INNSA1	2582897	11-06-2025	PARTS OF SOLAR BASED DEVICE : 151.100002.000 5KW INV-N AC FILTER COIL - 2 INDUCTOR (LWL58H2097) (ACTUAL USER)	5000	PCS	85049090
INNSA1	2583232	11-06-2025	PARTS OF SOLAR BASED DEVICE : 151.100000.000 5KW BOOST - 1 INDUCTOR (LWL58H1713) (ACTUAL USER)	5000	PCS	85049090
INNSA1	2583232	11-06-2025	PARTS OF SOLAR BASED DEVICE : 151.100000.000 5KW BOOST - 2 INDUCTOR (LWL58H2096) (ACTUAL USER)	5000	PCS	85049090

10.2.4.2. These ‘Inductors’ which are used to suppress high-frequency noise and manage current flow during DC to AC conversion and are one of the essential components of Solar inverter, were imported from another port of import, i.e., **Nhava Sheva (INNSA1)**.

10.2.5 Lastly, the items like ‘DC fan (Parts of solar inverter), fan screw (parts of solar inverter), fan guard etc’ were imported from M/s. ZHAOQING EAGLE ELECTRONIC TECHNOLOGY CO. LTD., China and “DC Switch’ were imported from M/s. SVRUI (TIANJIN) ELECTRICAL EQUIPMENT CO., LTD vide following Bills of Entry at **INAMD4, INBOM4, and INNSA1** port:

TABLE- 5

(Bills of entry where the supplier is M/s. ZHAOQING EAGLE ELECTRONIC TECHNOLOGY CO. LTD., China and “DC Switch’ were imported from M/ s. SVRUI (TIANJIN) ELECTRICAL EQUIPMENT CO., LTD)

CUSTOM HOUSE CODE	BE No.	BEDATE	ITEM Description	QTY (PCS)	CTI
INAMD4	9191230	29-03-2025	CHT6012BX-W25C DC FAN (PARTS OF SOLAR INVERTER)	1000	85049090
INAMD4	9191230	29-03-2025	CHA4012BX-20D DC FAN (PARTS OF SOLAR INVERTER)	1000	85049090
INAMD4	9191230	29-03-2025	FAN SCREW - (PARTS OF SOLAR INVERTER)	4400	85049090

INAMD4	9191230	29-03-2025	FAN GUARD - (PARTS OF SOLAR INVERTER)	5000	85049090
INBOM4	4500764	13-09-2025	CHT6012BX-W25C DC FAN (PARTS OF SOLAR INVERTER)	1004	85049090
INBOM4	4500764	13-09-2025	CHA4012BX-20D DC FAN (PARTS OF SOLAR INVERTER)	1000	85049090
INNSA1	4962913	07-10-2025	DC SWITCH (4.6KW TO 6KW) GHX5-32P/3P1000-32 (PARTS OF SOLAR-BASED DEVICE)	4790	85049090
INNSA1	4962913	07-10-2025	DC SWITCH (5KW TO 30KW) GHX5-32P/6P1100-50 (PARTS OF SOLAR-BASED DEVICE)	1000	85049090

10.2.6 However, after 09 months of initiation of DRI investigation, the importer has imported items by declaring goods as ‘Solar Inverter’ and CTI - 85044090 vide following Bills of Entry at **INNSA1, INMUN1** port: -

TABLE -6

(Bills of entry where the imported goods are declared as ‘Solar Inverters’ from China and CTI is declared as 85044090)

CUSTOM HOUSE CODE	BE No.	BEDATE	ITEM Description	QTY (Nos.)	CTI
INMUN1	3755482	07-08-2025	PV SOLAR INVERTER (MODEL:PVBT5KPRO-M1) (308 PCS)	308	85044090
INNSA1	4356504	07-09-2025	PV SOLAR INVERTER PVBT40K-M1	1	85044090
INNSA1	4356504	07-09-2025	PV SOLAR INVERTER PVBT50K-M1	1	85044090
INNSA1	4356504	07-09-2025	PV SOLAR INVERTER PVBT80K-M1	1	85044090
INNSA1	4356504	07-09-2025	PV SOLAR INVERTER PVBT100K-M1	1	85044090
INNSA1	4356504	07-09-2025	PV SOLAR INVERTER PVBT110K-M1	7	85044090
INMUN1	4656197	22-09-2025	PV SOLAR INVERTER (MODEL:PVBT5KPRO-M1) (672 PCS)	672	85044090
INMUN1	4856990	01-10-2025	PV SOLAR INVERTER (MODEL:PVBT5KPRO-M1) (698 PCS)	698	85044090

The importer is also importing few items like PCB under CTI 85340000, DC fan, Circuit board, DC switch etc. under CTI 85049090.

10.2.7 During the year 2023, the importer had been claiming exemption under Notification No. 024/2005- Customs dated 01.03.2005, as amended for importing parts of solar inverter at INMUN1 port in respect of PCBs. During reassessment of one of such bills of entry at the Mundra Port, the said exemption under notification no. 24/2005- Customs dated 01.03.2005 was denied to the importer by the jurisdictional Customs authority vide OIO No. MCH/593/DC/GRP-5/2023-24 dated 10.11.2023[**Annexure- C**] and the items of the said bill of entry were reclassified under CTH 85049090. Even after such reassessment, the importer had once again tried to claim the said exemption of NIL rate of duty for PCBs by way of filing a bill of entry at INMUN1 port which was filed subsequent to reassessment order by jurisdictional authority. This attempt indicates his eagerness to claim ineligible exemption from the jurisdictional authority time and again. And also simultaneously filed bills of entry for some items like-“Wifi Stick”,

“Ceramic Wafer”, “Key Cap”, “Plastic Flake”, “Pasting Tools,” all items suffixed with (Parts of Solar Based Device) in the item description under CTI 85049090. Later, the importer filed Bills of Entry at different ports- INMUN1, Nhava Sheva(INNSA1), INBOM4, INAMD4 under different CTIs 85364900/85366990/ 85389000 as detailed in Annexure A despite reassessment of goods at Mundra Port. Once the entire import data in respect of the importer is examined together, it appears that the goods imported were actually solar inverters in semi -knocked down condition. Thus, the importer is not eligible to claim even for exemption of 10% BCD under notification no. 57/2017-Customs dated 30.06.2017.

10.2.8 From the Annexure-A, it is apparent that while majority of essential components of solar inverter were being imported at INMUN1 port under CTI 85049090, some other peripheral accessories of solar inverter were being imported through INNSA1, INAMD4, INBOM4 as well. Thus, this pattern of splitting import of different parts of solar inverter by M/s. PVB indicates that M/s. PVB has been importing different parts of solar inverter vide various bills of entry covered under the period of investigation, and thus, had not correctly classified the items being imported.

10.2.9 Thus it is apparent that the importer has imported parts of solar inverters which are the essential components through various port of imports. This is evident from their pattern of importing parts through multiple ports. Such essential components of solar inverter were imported by the importer by declaring them separately under different CTIs through different ports as detailed in Annexure -A. Such imported goods were imported using CTI 85049090 by paying BCD 10% and claiming exemption under Notification No. 57/2017 – Customs dated 30.06.2017. Later during the investigation of DRI, the importer had imported entire solar inverters under CTI 85044090 and paid 20% duty on few imports.

11. REJECTION OF CLASSIFICATION OF PRODUCT UNDER CUSTOMS TARIFF ITEM (CTI) 85049090 AND RE-CLASSIFICATION UNDER CTI 85044090 & DENIAL OF EXEMPTION CLAIMED THEREON

11.1 It emerges from the investigation that the main components used by M/s. PVB in making Solar inverter are LCD PCBA, Power/Processor PCBA, Control PCBA, Inductor Choke coil, Heat Sink, Top and Bottom Cover, FRC Cable, MC4 connector, Push Button etc. They mainly imported LCD PCBA, Control PCBA, Power/Processor PCBA, Inductor Choke Coil, Heat Sink, Top and bottom Cover, MC4 connector etc. from China. But later, they have started purchasing few components, i.e. FRC Cable, Push button etc. domestically. They have an assembly line in their company premises. On this assembly line Control PCBA, LCD PBCBA, Power/Processor PCBA, DC Switch, Magnetic coil ring, are connected/ integrated with each other, then the assembled unit is connected with other preassembled components, i.e. FRC cable, Silicon Gasket, cable Harness, etc. Thereafter the finished product i.e. ‘solar inverter’ is placed in cabinet in-house at the company premises. The function of assembled PCB (i.e. PCB.A) in solar inverter is to convert Direct Current to Alternate Current. The assembled PCB has the essential characteristics of Solar inverter which is to convert Direct Current to Alternate Current. The goods imported by M/s. PVB have the characteristic of solar inverter in SKD (semi-knocked down) condition. The imported components are assembled to make the complete solar inverters on the assembly line of M/s. PVB. They carry out only assembly operations at their unit for solar inverters. Since all parts, except some items like FRC cable, cable harness, gasket are imported, the imported goods by M/s. PVB are solar invertors in Semi-Knocked Down (SKD) condition. Although the importer M/s. PVB has no contract or agreement with any particular overseas supplier, the terms and conditions of the sales agreement with each proforma invoice mentions the name of the item as ‘inverter’. Such invoices and agreements are collectively enclosed herewith as **[RUD-7A]**.

11.2.1 The statements of Shri Jatinkumar Patel, Managing Director of the firm, were recorded on multiple occasions under Section 108 of the Customs Act, 1962. In his statement dated 16.10.2024 and 16.01.2025, Shri Jatinkumar Patel admitted that M/s. PVB had imported solar inverters in SKD condition. However, during the subsequent statement dated 28.10.2025, when he was confronted with the chats exchanged with the overseas supplier, which clearly demonstrate that the imports taken together constitute solar inverters, he backtracked from his earlier admission and denied import of solar inverters in SKD condition. Such contradictory statements and denial of material facts, even after being confronted with documentary evidence and communications details with overseas supplier, establish willful suppression and misstatement regarding the true nature of the imported goods. The said conduct indicates a conscious attempt to conceal the actual facts of import from the Customs authorities, with intent to evade payment of appropriate customs duty.

11.2.2 Shri Hardik Amrutlal Vaidh, Production Manager of M/s. PVB stated that the major components of solar inverter are Control PCBA, LCD PCBA, Processor/Power PCBA, inductors, MC4, relay, heat sink, PCB, choke coil, inductors, MC4, Capacitors, MOV cables, lugs etc. In the process of assembling solar inverter on assembly line, initially heat sink is attached with cabinet, then choke coil is enclosed in MC4, Wi-fi connector, AC connector, SMPS cables, FRC cables, screws, Display PCBA are interconnected and all the assembly is placed in the cabinet. He also stated that the PCB mounted with various components like relay, IGBT, diode, Capacitors, ICs, choke coils, transformers RCD device MOV are called assembled PCB (PCBA) and it is used in Solar inverter to convert direct current into Alternating Current. The main function of inverter i.e. to convert Direct Current to Alternate Current and is performed by assembled PCBs. Further, from the description of imported goods vide various Bills of Entry as per Annexure-A, it is apparent that PCB.As like Control PCB.A, LCD PCB.A, Processor/Power PCB.As are imported from China, which are essential components, and their main function is to convert Direct Current to Alternate Current. The production manager has stated that the imported components are further assembled on assembly line in India to form complete solar inverter. Thus, the imported goods are actually Solar inverters in SKD (semi-knocked down) condition, since they contain all the essential components to form a Solar Inverter.

11.3 The importers vide their statements and letter have agreed that they are importing all the key inverter components: - PCBA, display PCB, control PCBA, processor PCBA, inductor, coil and components. Further, as apparent from the description of items mentioned in various Bills of Entry filed by importer and the submission of the importer, the PCB assembly and inductor, coil with cabinets includes all the essential components of the solar inverter. Further, the domestic components like Heat sink, MC4 connector, silicon glue, cables etc. are only minor components that are used for assembly and are not critical to the core functioning of the solar inverter.

11.4 From the submissions of the importer and statement of production manager, following points are apparent: -

11.4.1 'Heatsink' in a solar inverter is used to transfer out the general heat from the solar inverter and reduce temperature to protect the PCB from overheating. The Heat Sinks are only attached to the Solar Inverters for reduction in heat and do not provide essential Character to the Solar Inverters whose core function is of converting the direct current (DC) electricity generated by solar panels into alternating current (AC) electricity, which is usable in homes and businesses.

11.4.2 From the foregoing, it appears that M/s. PVB had imported Solar Inverters in SKD condition. M/s. PVB is not doing any manufacturing and is conducting only assembly operations to form Solar Inverter's using the imported parts.

11.4.3 Sales Agreement dated 21.10.2023 against order no. EECN20230921B[**RUD-9**] of the importer with supplier M/s. Each Energy also contains the clause under Terms and conditions, which mentions, “1. *Sale of the products. The Buyer agrees to buy and the seller agreed to sell the above-mentioned products (the “inverters”) at the Agreement Price according to the terms and conditions stipulated herein.....*”. It is therefore, evident that in terms of the sales agreement also the seller had agreed to sell, “inverters” itself.

11.4.4 Both the Managing Director and production manager agreed that their imports constitute import of Solar inverters in Semi Knocked Down (SKD) condition. Production manager also stated that they are doing mounting of some components like inductors, MC4, relay, PCB capacitor, MOV, cables, lugs by hand using soldering machine on the assembly line in their unit; the assembled PCB has the essential characteristics of Solar inverter which is to convert Direct Current to Alternate Current; that SKD is any complete object in dis-assembled condition, which on being assembled, becomes ready to use. Thus, the imported parts when assembled would constitute a complete Solar Inverter ready to use. Further, the imported parts like inductors are imported through INNSA1 port, fans screws, DC switch etc were imported through INBOM4 port, and other essential components like choke coils, MC4, connector, magnetic ring, boosts of different KW, heat sinks, ceramic wafers, relays, Power PCB.As, Control PCB.A, LCD PCB.A, capacitors, cables were imported through INMUN1 port clearly indicating that the importer’s intent was to import solar inverters in Semi-knocked down condition(SKD) through different ports as discussed in foregoing para 10 *supra*. Further, adoption of this pattern of import of parts through various ports is indicative of the intention of the importer to evade duty of customs by way of mis classifying the goods under CTI 85049090 instead of correct CTI 85044090 so as to pay less customs duty @10% (by availing benefit of Notification no. 57/2017- Customs dated 30.06.2017) instead of the applicable BCD @20%.

11.4.5 In view of the above, the correct classification for the subject import goods would be as Solar inverters under CTI 85044090, in terms of Rule 2(a) of the General Rules for Interpretation of Import Tariff of the First Schedule to the Customs Tariff Act, 1975.

11.5 As evident from the components of the solar inverter described in para 2 above, the heat sink is a minor component and does not impart the essential character to the solar inverter. A solar inverter comprises numerous critical components such as capacitors, transformers, choke coils, relay switches, communication modules, microcontrollers, fuses, etc., which function collectively to convert the Direct Current (DC) generated by solar panels into Alternating Current (AC). The indicative list of the parts of the solar inverters is tabulated as follows: -

TABLE- 7

Essential components	Peripheral accessories
Printed Circuit Board	Heat Sink
Capacitors	Cabinet
Inductors / Choke Coils	Heat glue and heat pad
Transformer	MC4 connector, AC connector and other plastic components
Relay Modules	DC switch
Microcontroller / Processor Unit	Nut bolts and screws
LCD Display	Silicon glue
Communication Modules	Cables and lugs
Fuses/Protection Devices	Rubber O ring
Power Semiconductors (Transistors, IGBTs, or MOSFETs) and diodess	Stand for inverter
Integrated Circuit chips	Packaging material and stickers

11.6 All the essential parts have been imported by M/s PVBlink Technology Private Limited under descriptions, “Control PCB A, LCD PCBA, Processor PCBA, controllers, MC4 connectors, choke coils, DC Switch, top cover, wall bracket, box, AC connectors, screws set, PC wafer, R-clip, protection strip, potting compound, magnetic ring, boost of different KW, inductors, heat sink, Aging power cabinet, DC fan, cables, ceramic wafer, wi-fi sticks, all suffixed with (Parts of Solar Based Device)” for manufacturing of Solar on Grid Inverter’, and classified under CTI 85049090. The MC4 connector, silicon glue, cables, heat sink merely serves as peripheral accessories and have no role in core functioning of the solar inverter which is to convert Direct Current (DC) to Alternative Current (AC).

11.7 The importer in his statement agreed that the imported goods are the hardware parts required for the manufacturing of the solar inverters. Importantly, the imported PCBAs are the completely populated PCBs with all ICs and other discrete components such as choke coils, transformers, capacitors. The importer claimed that they have procured items like Heat Sink, Heat Glue, Heat pad, MC4 Connector, DC Switch, Nut Bolts, Screws, Silicon Glue, cables and Lugs, stand for inverter, packaging material and stickers from domestic sources, however these are minor components of the solar inverter. The heat sink serves to transfer the heat out of solar inverter during its functioning while the other components are accessories used for the purpose of the assembling together of the imported components and heat sink.

11.8 Furthermore, it is observed that all the imported components have been sourced from a single supplier, namely M/s. Each Energy (Suzhou) Technology/ M/s. Universal Solar Pty Ltd., which have later been imported under correct CTI 85044090 from same supplier after initiation of investigation by DRI, AZU. Further, inductors and filter coils are sourced from one supplier -M/s. Guangdong Liwang high-tech co. and item, namely – “Ceramic Wafer - 26w*37h Mm Thickness 1 Mm Without Hole” from M/s. Hong Kong gold chip electronics co. limited. Notably PCBAs have been invoiced in numbers/ pieces, whereas ceramic wafers, heatsink, AC connector, DC switch, inductors, coils, cable, M4 isolation post etc. have been invoiced on per kilogram (kg) basis, which is highly unusual for goods of such technical nature and complexity. This insinuates that the item descriptions, quantities, and value particulars mentioned in the supplier’s invoices and packing lists were artificially structured to facilitate imports into India at a lower rate of duty. In essence, the nature and configuration of the goods strongly suggest that they merit classification as complete solar inverters rather than individual components.

11.9 Rule 2(a) of General Rules of Interpretation for Import Tariff of the First Schedule to the Customs Tariff Act, 1975:

In terms of Rule 2(a) of General Rules of Interpretation for Import Tariff (hereinafter referred to as ‘GIR’) which reads as, *"Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or /finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled."*

11.10 Further, it has been clarified in the explanatory notes reproduced as follows:

RULE 2 (a)
(Incomplete or unfinished articles)

- (I) The first part of Rule 2 (a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the essential character of the complete or finished article.

RULE 2 (a)
(Articles presented unassembled or disassembled)

- (V) The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled are to be classified in the same heading as the assembled article. When goods are so presented, it is usually for reasons such as requirements or convenience of packing, handling or transport.
- (VI) This Rule also applies to incomplete or unfinished articles presented unassembled or disassembled provided that they are to be treated as complete or finished articles by virtue of the first part of this Rule.
- (VII) For the purposes of this Rule, "articles presented unassembled or disassembled" means articles the components of which are to be assembled either by means of fixing devices (screws, nuts, bolts, etc.) or by riveting or welding, for example, **provided only** assembly operations are involved.

No account is to be taken in that regard of the complexity of the assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.

Unassembled components of an article which are in excess of the number required for that article when complete are to be classified separately.

Thus, Rule 2 (a) of the Interpretative Rules of the First Schedule to the Customs Tariff Act, 1975, *inter alia*, provides for classification of articles presented in unassembled or disassembled condition as complete article. It also provides for classification of incomplete articles presented unassembled or disassembled, as complete article, provided the incomplete article has the essential characteristic of the complete article. The HSN Explanatory Note to this rule, with reference to articles presented unassembled and disassembled explains these terms by stating, *inter alia*, that the components in such cases are to be assembled either by means of simple fixing devices (by screws, nuts, bolts, etc.) or by riveting or by welding **provided only assembly operations are involved**. It also states that no account is to be taken to the complexity of the assembly method. However, the components shall not be subjected to any further working operations to bring it to completion into finished state. Thus, this rule is applicable in cases where, -

- (i) only assembly operations are involved irrespective of the complexities of the assembly methods; and
- (ii) components themselves should not be subjected to any further working operations for completion into finished state

11.12 As per the explanatory notes to the GIR, Rule 2(a) has been taken into two parts,

Part 1: Incomplete or unfinished article

As per this, the scope of the heading is extended to cover not only the complete articles but also incomplete or unfinished articles, as presented, if they have the essential characters of complete article.

Part 2: Articles presented unassembled or disassembled

As per this, complete or finished article when presented in unassembled or disassembled form has to be classified in the same heading as complete article and it is further stated that this rule also applies to incomplete or unfinished article when presented in unassembled or disassembled form.

11.13 In the instant case, the parts imported by the importer declared as components for manufacturing of solar on grid inverter of various models are actually having all the essential parts of solar inverter which are in unassembled form, i.e. in semi- knocked down condition. In other words, the imported parts constitute the majority of the Solar Inverter and when assembled together, they appear to give the essential character of a Solar Inverter.

11.14 Therefore, it appears that in terms of Rule 2(a) of General Rules of Interpretation for Import Tariff, parts of Solar Inverter being imported by M/s. PVB under CTI 85049090 are to be treated as Solar Inverters in ssemi-knocked down condition and accordingly, the same merit classification as a complete 'Solar Inverter' under Customs Tariff Item (CTI) 85044090 of the First Schedule to the Customs Tariff Act, 1975.

11.15 It thus appears that the classification of the goods under the Customs tariff item (CTI): 85049090 declaring the goods as individual parts claimed by M/s. PVB is required to be rejected and the said goods as detailed in Bills of Entry (mentioned in Annexure – A) filed by M/s. PVB are required to be correctly re-classified under Customs Tariff Item: 85044090 and charged to duties accordingly.

11.16 DENIAL OF BENEFIT UNDER NOTIFICATION NO. 57/2017 DATED 30.06.2017

It is observed that the importer has claimed exemption under Notification No. 57/2017-Customs dated 30.06.2017 against Customs Tariff Item 85049090, describing the goods as parts as "*Control PCB A, LCD PCBA, Power/Processor PCBA, controllers, MC4 connectors, choke coils, DC Switch, top cover, wall bracket, box, AC connectors, screws set, PC wafer, R-clip, protection strip, potting compound, magnetic ring, boost of different KW, inductors, heat sink, Aging power cabinet, DC fan and cables suffixed with (Parts of Solar Based Device*". However, on examination of the import data in respect of M/s. PVB at various ports, and documents, and from the statements, it is evident that the imported goods consist of 'Solar Inverters in Semi-Knocked-Down (SKD) condition', comprising essential and critical components such as power modules, control boards, heat sinks and enclosures, which together constitute an incomplete but substantially assembled solar inverter. In terms of Rule 2(a) of the General Rules for the Interpretation of the First Schedule to the Customs Tariff Act, 1975, an incomplete or unfinished article, presented unassembled or disassembled, which has the essential character of the complete article, is classifiable as the complete article itself. Accordingly, the impugned goods merit classification as 'Solar Inverters' under heading 85044090 and not as 'parts' under CTI 85049090. Notification No. 57/2017-Customs specifically grants exemption only to 'parts' falling under CTI 85049090 and does not extend the benefit to complete or substantially complete solar inverters imported in SKD or CKD condition. Since the goods under import are, in substance and in commercial parlance, solar inverters and not mere parts, the conditions of the said notification are not satisfied. Therefore, the exemption claimed under Notification No. 57/2017-Customs dated 30.06.2017 is inadmissible to M/s. PVB, and the imported goods are liable to be reassessed to CTI 85044090 attracting duty at applicable rate of 20%.

11A. REJECTION OF CLASSIFICATION OF PCBAs, AC CONNECTORs AND TOP COVER UNDER VARIOUS CTIs AND RE-CLASSIFICATION UNDER CTI 85044090 AND DENIAL OF EXEMPTIONS CLAIMED

11A.1 It is observed that in some bills of entries M/s. PVB has declared and classified various imported goods such as LCD PCBA under CTI 85312000, Control PCBA under CTI 85423100 and AC/DC Connector under CTI 85369090, and Top Cover and box under CTI 76169990, with the description as parts of Solar based device and classifying them under their respective tariff headings and claiming exemption under sr. no. 19/24 of notification no. 24/2005-Customs dated 01.03.2005 and sr. no. 23 of notification no. 25/2005-Customs dated 01.03.2005.

11A.2 While the aforesaid tariff classifications may be applicable where such goods are imported independently for general or multiple end-uses, classification under the Customs Tariff is required to be determined with reference to the condition of import,

intended use, and the manner in which the goods are presented as part of a composite system, rather than in isolation.

11A.3 In the present case, it is evident from the Bills of Entry, supplier invoices, statements of the Managing Director and Production Manager, sales agreements and the contemporaneous import pattern that the LCD PCBA, Control PCBA, Processor/Power PCBA, AC Connector and Top Cover were imported specifically and exclusively for the assembly of Solar Inverters at the importer's premises. It is observed that, though the said goods may be classifiable independently when imported in isolation, in the present case these goods were imported solely for use in the assembly of Solar Inverters, the importer being engaged exclusively in the assembly of Solar Inverters, thereby establishing that all such goods were intended for assembling complete Solar Inverters.

11A.4 It is further observed that these goods were imported along with or in close proximity to other essential components of solar inverters, such as Power/Processor PCBAs, inductors, choke coils, DC switch, heat sink, cabinet and cables, sometimes through different ports. This pattern clearly establishes that the goods were imported as parts of a single composite system, i.e. Solar Inverters, in Semi-Knocked Down (SKD) condition.

11A.5 In terms of Rule 2(a) of the General Rules for Interpretation of the First Schedule to the Customs Tariff Act, 1975, articles presented in unassembled or disassembled form, or incomplete articles having the essential character of the complete article, are required to be classified as the complete article. In the instant case, the imported goods, taken together, clearly possess the essential character of a complete Solar Inverter.

11A.6 Accordingly, the classification of LCD PCBA under CTI 85312000, Control PCBA under CTI 85423100, AC Connector under CTI 85369090, and Top Cover under CTI 76169990, as declared by the importer in various Bills of Entry, is liable to be rejected, and the said goods, being integral components of Solar Inverters imported in Semi-Knocked Down (SKD) condition, are required to be re-classified under Customs Tariff Item 85044090, being the correct classification for Solar Inverters, and charged to duty accordingly. And the exemptions of NIL rate of duty claimed and availed under Sr. No 19 & 24 of Ntn No. 24/2005-Customs dated 01.03.2005, 23 of Ntn No. 25/2005-Customs dated 01.03.2005 is also inadmissible to M/s. PVB. Hence, the imported goods are liable to be reassessed to CTI 85044090 attracting duty at applicable rate of 20%.

12. LEGAL PROVISIONS UNDER THE CUSTOMS ACT, 1962

12.1 Section 17(1)- Assessment of duty – *An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

12.2 Section 28- Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded –

(1) Where any duty has not been levied or not paid or short-levied or short-paid] or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reason other than the reasons of collusion or any willful mis-statement or suppression of facts-

(a) the proper officer shall, within two years from the relevant date, serve notice on the person chargeable with the duty or interest which has not been so levied or paid or which has been short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice;

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

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

(i) his own ascertainment of such duty; or

(ii) the duty ascertained by the proper officer,

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

(2) The person who has paid the duty along with interest or amount of interest under clause (b) of sub-section (1) shall inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under clause (a) of that sub-section in respect of the duty or interest so paid or any penalty leviable under the provisions of this Act or the rules made thereunder in respect of such duty or interest:

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

(3) Where the proper officer is of the opinion that the amount paid under clause (b) of sub-section (1) falls short of the amount actually payable, then, he shall proceed to issue the notice as provided for in clause (a) of that sub-section in respect of such amount which falls short of the amount actually payable in the manner specified under that sub-section and the period of ⁹[two years] shall be computed from the date of receipt of information under sub-section (2).

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

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been ¹¹[so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

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

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

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

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

(7) In computing the period of [two years] referred to in clause (a) of sub-section (1) or five years referred to in sub-section (4), the period during which there was any stay by an order of a court or tribunal in respect of payment of such duty or interest shall be excluded.

[(7A) Save as otherwise provided in clause (a) of sub-section (1) or in sub-section (4), the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed, and the provisions of this section shall apply to such supplementary notice as if it was issued under the said sub section (1) or sub-section (4).]

(8) The proper officer shall, after allowing the concerned person an opportunity of being heard and after considering the representation, if any, made by such person, determine the amount of duty or interest due from such person not being in excess of the amount specified in the notice.

(9) The proper officer shall determine the amount of duty or interest under sub-section (8),-

(a) within six months from the date of notice, in respect of cases falling under clause (a) of sub- section (1);

(b) within one year from the date of notice, in respect of cases falling under sub-section (4).

[Provided that where the proper officer fails to so determine within the specified period, any officer senior in rank to the proper officer may, having regard to the circumstances under which the proper officer was prevented from determining the amount of duty or interest under sub-section (8), extend the period specified in clause (a) to a further period of six months and the period specified in clause (b) to a further period of one year:

Provided further that where the proper officer fails to determine within such extended period, such proceeding shall be deemed to have concluded as if no notice had been issued.

(9A) Notwithstanding anything contained in sub-section (9), where the proper officer is unable to determine the amount of duty or interest under sub-section (8) for the reason that-

(a) an appeal in a similar matter of the same person or any other person is pending before the Appellate Tribunal or the High Court or the Supreme Court; or

(b) an interim order of stay has been issued by the Appellate Tribunal or the High Court or the Supreme Court; or

(c) the Board has, in a similar matter, issued specific direction or order to keep such matter pending; or

(d) the Settlement Commission has admitted an application made by the person concerned, the proper officer shall inform the person concerned the reason for non-determination of the amount of duty or interest under sub-section (8) and in such case, the time specified in sub-section (9) shall apply not from the date of notice, but from the date when such reason ceases to exist.]

(10) Where an order determining the duty is passed by the proper officer under this section, the person liable to pay the said duty shall pay the amount so determined along with the interest due on such amount whether or not the amount of interest is specified separately.

(10A) Notwithstanding anything contained in this Act, where an order for refund under sub-section (2) of section 27 is modified in any appeal and the amount of refund so determined is less than the amount refunded under said sub-section, the excess amount so refunded shall be recovered along with interest thereon at the rate fixed by the Central Government under section 28AA, from the date of refund up to the date of recovery, as a sum due to the Government.

(10B) A notice issued under sub-section (4) shall be deemed to have been issued under sub-section (1), if such notice demanding duty is held not sustainable in any proceeding under this Act, including at any stage of appeal, for the reason that the charges of collusion or any wilful mis-statement or suppression of facts to evade duty has not been established against the person to whom such notice was issued and the amount of duty and the interest thereon shall be computed accordingly.]

(11) Notwithstanding anything to the contrary contained in any judgement, decree or order of any court of law, tribunal or other authority, all persons appointed as officers of Customs under sub-section (1) of section 4 before the 6th day of July, 2011 shall be deemed to have and always had the power of assessment under section 17 and shall be deemed to have been and always had been the proper officers for the purposes of this section.]

12.3 Section 46. Entry of goods on importation. –

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting ¹ [electronically] ² [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing ³ [in such form and manner as may be prescribed] :

⁴ [Provided that the ⁵ [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically ⁶ [on the customs automated system] , allow an entry to be presented in any other manner:

Provided further that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or

(b) to deposit the goods in a public warehouse appointed under [section 57](#) without warehousing the same.

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

⁷ [(3) The importer shall present the bill of entry under sub-section (1) ⁸ [before the end of the day (including holidays) preceding the day] on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

⁹ [Provided that the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

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

¹¹ [Provided also that] where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.

(4) The importer while presenting a bill of entry shall ¹² [* *] 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, ¹³ [and such other documents relating to the imported goods as may be prescribed].*

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

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

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

12.4 Section 111(m): Confiscation of improperly imported goods, etc.-

The following goods brought from a place outside India shall be liable to confiscation: -

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

12.5 Section 112. Penalty for improper importation of goods, etc.-

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under [section 111](#), or abets the doing or omission of such an act, or

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

12.6 Section 114A: Penalty for short-levy or non-levy of duty in certain cases-

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

Provided that where such duty or interest, as the case may be, as determined under sub-section (8) of section 28, and the interest payable thereon under section 28AA, is paid within thirty days from the date of the communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 5 [28AA], and twenty-five percent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect :

Provided also that where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

12.7 Vide Finance Act, 2011 w.e.f. 08.04.2011 "Self-Assessment" has been introduced under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import 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, as per Section 46 or 50 respectively. Thus, under self-assessment, it is the importer or exporter who will ensure that he declares the correct classification, applicable rate of duty, value, benefit or exemption notification claimed, if any in respect of the imported/exported goods while presenting a Bill of Entry or Shipping Bill.

12.8 In the instant case, it appears 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.

12.9 It is further observed that the importer, at the time of filing Bills of Entry, declared different CTIs for different parts of the solar inverter and had claimed exemption of NIL rate of duty under Notifications 24/2005—Cus dated 01.03.2005, Ntn No. 25/2005-Customs dated 30.06.2017 and in some bills of entry had claimed and availed exemption Notification No. 57/2017-Customs dated 30.06.2017. Further, during the reassessment and denial of exemption under notification no. 24/2005-Customs dated 01.03.2005, the importer did not disclose the sales agreement with the supplier on e-Sanchit in above Bills of Entry. This agreement was only revealed during

the investigation by DRI, and it is clearly indicated that complete “inverters” were being imported and not individual parts thereof.

12.10 Thus, at the time of filing the bills of entry, the importer failed to disclose the true nature, composition and functional completeness of the goods, which were imported in Semi-Knocked-Down (SKD) condition and together constituted a solar inverter having the essential character of the complete article. The declaration made by the importer was thus incomplete and misleading, inasmuch as the crucial fact that the imported components collectively form a complete solar inverter was neither declared in the Bill of Entry nor brought to the notice of the assessing authority. Such non-disclosure of material particulars, which were exclusively within the knowledge of the importer, has directly resulted in incorrect classification and wrongful availment of exemptions. It is well settled that suppression of facts includes not only positive misstatement but also failure to disclose material information necessary for correct assessment. In the present case, the importer, being fully aware of the end-use, configuration and commercial identity of the goods, deliberately declared the same as ‘parts’ with an intent to evade payment of applicable customs duty. Accordingly, the act of the importer amounts to suppression of material facts and misdeclaration under the provisions of the Customs Act, 1962, rendering the importer liable for invocation of the extended period under Section 28(4) and for penal action under the relevant provisions of the Act.

12.10.1 During the year 2022, the importer had imported full inverter under CTI 85044029 and had paid BCD @20%. It is also observed from the examination of Bills of Entry, invoices and related import documents that M/s. PVB declared all imported goods as “parts of solar based device”, and classified the same under various tariff headings by treating each item as an independent part.

12.10.2 However, the importer did not disclose to the Customs authorities that the said goods, though declared as parts of solar based device and imported through multiple consignments and different ports of import, collectively constituted complete Solar Inverters in Semi-Knocked Down (SKD) condition, intended to be assembled at their premises.

12.10.3 The declaration of goods merely as “parts of solar based device”, without disclosure of the fact that the imports together represented all essential components required for assembly of complete and functional Solar Inverters, resulted in suppression of material facts relevant for correct classification under CTI 85044090 and proper assessment of duty.

12.10.4 The deliberate splitting of imports of inverter components across different ports, while consistently declaring them as parts of solar based device, prevented holistic assessment of the goods and obscured the true nature of the imports, thereby facilitating assessment under incorrect tariff headings.

12.10.5 It is further noticed that after initiation of inquiry by the Department, the importer changed the pattern of imports and started importing fully assembled Solar Inverters, declaring them as such. This change in import behaviour clearly establishes that the importer was aware that the goods, when viewed together, were classifiable as Solar Inverters.

12.10.6 The continued declaration of goods as parts of solar based device prior to initiation of inquiry, followed by import of fully assembled Solar Inverters thereafter, demonstrates that the importer had knowledge of the correct classification and had wilfully suppressed the true nature of the earlier imports to avoid scrutiny and correct assessment.

12.10.7 It appears from the import data of the importer that Bill of Entry No. 8348557 dated 18.10.2023 was assessed by the Customs Department, wherein only PCBA, declared as parts of solar based device, were imported and assessed. In contrast, it is observed that in earlier Bills of Entry, the importer had declared multiple parts of solar based devices together in a single Bill of Entry, covering various essential components required for assembly of Solar Inverters.

12.10.9 The assessment of the aforesaid Bill of Entry, wherein only PCBA were declared and assessed as parts of solar based device, indicates that the importer was aware of the manner in which Customs assessment is undertaken based on the composition of goods declared in a particular Bill of Entry.

12.10.10 It further emerges from the import records that after the assessment of the said Bill of Entry, the importer deliberately altered the import pattern by changing the port of import for certain components during the year 2024, whereas during the year 2023 the imports of such components were predominantly made through a single port.

12.10.11 The change in port of import for different components, after assessment of the aforesaid Bill of Entry, appears to be a conscious and deliberate act to ensure that various parts of solar based devices are not presented together before the same assessing authority, thereby preventing a consolidated view of the imports as constituting Solar Inverters in Semi-Knocked Down (SKD) condition.

12.10.12 Such conduct of the importer, viewed in conjunction with the consistent declaration of goods as parts of solar based device and the subsequent change in import pattern, indicates suppression of material facts and deliberate structuring of imports so as to avoid correct classification of the goods as Solar Inverters under CTI 85044090 and the resultant proper assessment of duty.

12.11 Further the description of items mentioned in bills of entry as parts of solar based device with specific sets of individual components indicate that the items imported were Solar Inverters in Semi-Knocked Down (SKD) condition at the time of import, imported vide various bills of entry filed by the importer. The above misdeclaration and misclassification of the imported goods by the importer has rendered these goods liable for confiscation under Section 111(m) of the Customs Act, 1962. And, by such act of omission or commission, the importer has rendered himself liable for penalty under Section 112(a) of the Customs Act, 1962.

12.12 From the foregoing, it is forthcoming that the importer had deliberately suppressed the fact that they were in effect, importing complete solar inverter in SKD condition under the guise of parts of solar based device through different ports, i.e. INMUN1, INNSA1, INBOM4, INAMD4 as detailed in Annexure- A, which were subsequently assembled at their premises. Since most of the Bills of Entry were facilitated through the RMS, it appears that the importer deliberately suppressed the true nature and correct classification of the imported goods at the time of filing the Bills of Entry. A sample of their documents uploaded in E-Sanchit are annexed separately as **RUD- 10**. The deliberate splitting of imports of inverter components across different ports, while consistently declaring them as parts of solar based device, prevented holistic assessment of the goods and obscured the true nature of the imports, thereby facilitating assessment under incorrect tariff headings. It is further noticed that after initiation of inquiry by the Department, the importer changed the pattern of imports and started importing fully assembled Solar Inverters, declaring them as such from different ports. This change in import behaviour clearly establishes that the importer was aware that the goods, when viewed together, were classifiable as Solar Inverters under CTI 85044090.

In view of the same, for their act of suppressing the true nature of the goods as brought out in this IR and consequent mis-classification to evade the applicable customs duty, extended period under Section 28(4) of the Customs Act, 1962

is rightly invokable in the instant case. Hence, the present investigation report is prepared proposing the demand of duty under Section 28(4) of the Customs Act, 1962. Further, this practice was adopted with the intent to evade the higher rate of customs duty applicable to the import of fully assembled solar inverters. By such acts, the importer has evaded the applicable customs duty on the imported goods and is, therefore, liable to penalty under Section 114A of the Customs Act, 1962.

DUTY CALCULATION:

13.1 From the foregoing discussion, it appears that M/s. PVB has incorrectly classified the parts of the solar inverter under various Customs Tariff Items (CTI) – (i) under CTI 85423100, 85312000 and availed ineligible exemption under Notification no. 24/2005- Customs dated 01.03.2005; (ii) under CTI 85369090 and availed ineligible exemption under Notification No. 25/2005- Customs dated 01.03.2005; (iii) under CTI- 85049090 and availed ineligible concession under Sr. No. 13A of the Notification no. 57/2017- Customs dated 30.06.2017. Further, in few bills of entry they had cleared goods on payment of duty at applicable tariff rate of 15% CTI 85049090 without claiming concession. However, the said goods being correctly classifiable under CTI 85044090 and attracts BCD of 20%.

13.2 In view of the above, the total short paid duty by the importer on the imported goods vide bills of entry mentioned in Annexure - A is summarized herein below port-wise.

TABLE-9

Port/ICD	Assessable Value of goods imported (Rs.)	BCD+SWS+IGST paid (in Rs.)	Actual BCD+SWS+IGST payable (in Rs.)	Differential BCD+SWS+IGST to be paid (in Rs.)
INAMD4	26,11,447	6,94,082	11,47,992	4,53,910
INBOM4	11981727	37,11,939	52,67,167	15,55,228
INMUN1	84,90,30,496	25,59,71,443	37,32,33,806	11,72,62,363
INNSA1	3,73,71,964	1,14,99,541	1,64,28,715	49,29,173
Total				12,42,00,675

** The details of Bills of Entry wherein the goods were imported by way of mis-classification as discussed supra are enclosed herewith as Annexure- A and summary of differential duty payable is as per the above table-9.*

WHY CLASSIFICATION CLAIMED NEEDS TO BE CHANGED AND JUSTIFCATION OF INVOKING EXTENDED PERIOD

14.1 Prior Knowledge of Correct Classification

As discussed earlier, in the year 2022, M/s PVB had imported fully assembled solar inverters discharged Basic Customs Duty at the applicable rate of 20%. This clearly indicated that the importer was aware of the rate of basic customs duty on import of solar inverter. In view of this prior knowledge, the subsequent declaration of functionally identical goods imported in Semi-Knocked-Down (SKD) condition as “parts of solar based devices” cannot be accepted as a bona fide error or interpretational mistake.

14.2 Admission of SKD Imports Recorded Voluntarily Under Section 108

It is observed that Shri Jatinkumar Patel, in his voluntary statements recorded under Section 108 of the Customs Act, 1962 on 16.10.2024 and 16.01.2025, categorically admitted that the goods imported were solar inverters in SKD condition. These admissions were detailed and voluntary in nature and were further corroborated by explanations relating to the production process, Bill of Materials (BOM), and the assembly line operations undertaken by the importer. Any subsequent denial made after confrontation with documentary and technical evidence is clearly an afterthought and a self-serving retraction, which does not diminish the evidentiary value of the statements so recorded.

14.3 Contemporaneous Documentary Evidence Establishing Nature of Goods

Further, contemporaneous documentary evidence including WhatsApp communications with overseas suppliers, Bills of Materials, sales agreements, and proforma invoices consistently describe the imported goods as “Inverters.” The import of essential components such as top covers, cabinets, heat sinks, PCBAs, connectors, and other critical parts from the same overseas supplier, in predetermined combinations, conclusively establishes that complete sets required for manufacture of solar inverters were imported.

14.4 Satisfaction of the Essential Character Test

The Investigation Report clearly records that the assembled Printed Circuit Board performs the core function of conversion of direct current (DC) into alternating current (AC), which is the defining and essential function of a solar inverter. The importation of all essential and critical components required for such conversion confers upon the goods the essential character of a complete solar inverter. Accordingly, Rule 2(a) of the General Rules for the Interpretation of the Customs Tariff is squarely attracted in the present case.

14.5 Deliberate Splitting of Imports Across Multiple Ports

It is further observed that after reassessment of similar imports at Mundra Port, the importer deliberately changed the ports of import and distributed essential components across multiple ports. This practice effectively prevented a holistic assessment of the imports by a single assessing authority and indicates a conscious attempt to avoid proper classification and scrutiny of the goods as complete solar inverters.

14.6 Continued Misdeclaration Even After Reassessment

Despite reassessment and issuance of an Order-in-Original at Mundra Port, the importer continued to declare subsequent imports as “parts of solar based devices.” Such continued misdeclaration, even after departmental intervention, clearly negates any claim of departmental knowledge, bona fide belief, or revenue neutrality.

14.7 Change in Import Behaviour Post-Investigation

It is also noted that after initiation of investigation by the department, the importer altered its import pattern and started importing fully assembled solar inverters, declaring them correctly under the appropriate tariff heading. This post-investigation conduct demonstrates the importer’s awareness that the earlier imports, when viewed collectively, were classifiable as complete solar inverters and had been wrongly declared earlier.

14.8 Claim of Ineligible Exemption Notifications

The importer claimed exemption under Notification No. 25/2005-Customs and Notification No. 57/2017-Customs, which are applicable only to eligible parts and components. However, since the goods imported were complete solar inverters in SKD form, the said exemptions were clearly inadmissible. The wrongful claim of exemption was directly founded on incorrect classification of the goods as parts.

14.9 Misdeclaration at the Time of Filing Bills of Entry

At the time of filing the Bills of Entry, the importer failed to disclose material facts, including that the imported goods formed part of a pre-determined Bill of Materials and that the imports were intended for assembly into complete solar inverters. Such non-disclosure of crucial information materially affected the assessment process and facilitated wrongful availment of exemption.

14.10 Absence of Bona Fide Classification Dispute

It is evident that there is no ambiguity or interpretational dispute with regard to the tariff heading, Harmonised System of Nomenclature, or exemption conditions applicable to the goods. The issue does not arise from any difference in classification opinion but solely from deliberate non-disclosure and misrepresentation of material facts by the importer.

CULPABILITY AND LIABILITY:

15.1 Classification of the goods under the Customs tariff item: 85049090, 85312000, 85423100, 85369090, 73269060 and 76169990 declaring the goods as individual parts under different descriptions claimed by M/s. PVB is required to be rejected and the said goods as detailed in Bills of Entry **(as detailed in Annexure – A)** filed by M/s. PVB are required to be correctly re-classified under Customs Tariff Item: 85044090 as complete solar inverters in terms of Rule 2(a) of General Rules of Interpretation for Import Tariff and charged to duties accordingly. It further appears that the importer had claimed ineligible benefit of the exemption Notifications No. 24/2005- Customs dated 01.03.2005, 25/2005- Customs dated 01.03.2005 and 57/2017- Customs dated 30.06.2017 and the same should be denied to them. Accordingly, the Customs Duty amounting to **Rs. 12,42,00,675 /- (Rupees Twelve Crores Forty-Two Lakhs Six Hundred Seventy-Five Only)** is liable to be recovered from M/s. PVB as per Section 28(4) of the Customs Act, 1962. Further, the interest at the prescribed rate is also liable to be recovered from them in terms of Section 28AA of Customs Act, 1962.

15.2 Further, on account of such willful omission/ suppression of facts leading to evasion of applicable customs duty, they are also liable for penalty under Section 114A of the Customs Act, 1962.

15.3 The goods i.e., 'Solar Inverter in SKD form' as detailed in the Bills of Entry filed by M/s. PVB (as detailed in Annexure-A) were imported by resorting to misclassification in the Bills of Entry filed under Section 46 of the Customs Act, 1962, before the designated authority of Customs. The goods having assessable Value of **Rs. 90,09,95,634 (Rupees Ninety Crores Nine Lakhs Ninety-Five Thousand Six Hundred Thirty-four Only)** as per Bills of Entry filed by M/s. PVB (as detailed in Annexure-A), are consequently liable to confiscation under the provisions of Section 111(m) of the Customs Act, 1962.

15.4 Further, on account of their above said acts of omission and commission, which have rendered the above goods liable to confiscation under Section 111(m) of the Customs Act, 1962, M/s. PVblink Technology Private Limited are also liable for penalty under section 112 (a) of the Act *ibid*.

15.5 Now, therefore, M/s. PVblink Technology Private Limited , 546/2, Opp. IBP Petrol Pump, B/h Shantam Pharmaceuticals, Santej Road, Rakanpur, Tal:- Kalol, Gandhinagar, Gujarat-382721 having IEC: AANCP2948J, is hereby called upon to show cause, in writing, to the Pr. Commissioner/Commissioner of Customs, Customs House Mundra having his office at Office of the Commissioner of Customs, Customs House, Mundra Port, Kutch, Gujarat, 370421 within 30 (thirty) days from the date of receipt of the notice as to why:-

- i. The goods imported as per details in Annexure-A, valued at **Rs. 90,09,95,634 (Rupees Ninety Crores Nine Lakhs Ninety-Five Thousand Six Hundred Thirty-four Only)** as detailed in **Annexure-A** which have been cleared and are not physically available, should not be held liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962;
- ii. Differential Customs duty (including BCD, SWS & IGST) amounting to **Rs. 12,42,00,675 /- (Rupees Twelve Crores Forty-Two Lakhs Six Hundred Seventy-Five Only)** as determined in **Annexure-A** of this Show Cause Notice should not be demanded and recovered from M/s. PVblink Technology Private Limited under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA *ibid*;

SCN No. 16/2026-27/COMM/N.S./Adjn/MCH

- iii. Penalty should not be imposed upon M/s. PVblink Technology Private Limited under the provisions of Section 112(a) of the Customs Act, 1962 and Section 114A of the Customs Act, 1962 for acts of commission and omission discussed hereinabove.

16. All the Noticees are further required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They are further advised to indicate in their written submissions as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this Notice, or if they do not appear before the adjudicating authority when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of material evidence available on record.

17. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this Show Cause Notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

18. This Show Cause Notice is issued without prejudice to any other action that may be taken under the Customs Act, 1962 or any other law for the time being in force. The Department reserves its right to issue an addendum/corrigendum to this Show Cause Notice, or to make any additions, deletions, amendments or supplements thereto at a later stage. The Department also reserves its right to issue separate Notice(s) for other noticees, offences or matters related to the above case, if warranted.

19. Documents relied upon are attached to this Show Cause Notice. A link to download all the Relied Upon documents shall be shared through email id: adj-mundra@gov.in to the email IDs of the Noticees available in records , and where not enclosed with this Notice will be made available for inspection on demand made in writing.

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

Enclosure-

- 1. Annexure-A**
- 2. Annexure-B**
- 3. Annexure-C**
- 4. Annexure – R (List of Relied Upon Documents)**
- 5. All the Relied Upon documents**

Digitally signed by
Nitin Saini
Date: 01-06-2026
14:36:24

(Nitin Saini)
Commissioner of Customs
Customs House, Mundra

F.No. GEN/ADJ/COMM/310/2026-Adjn
Show Cause Notice issued to:

1. M/s. PVblink Technology Private Limited, 546/2, Opp. IBP Petrol Pump, B/h Shantam Pharmaceuticals, Santej Road, Rakanpur, Tal:- Kalol, Gandhinagar, Gujarat-382721

Copy to:

1. The Additional Director General, DRI, Ahmedabad Regional Unit, Ahmedabad

SCN No. 16/2026-27/COMM/N.S./Adjn/MCH

- 2.** Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with request to upload the Notice in Official Website.
- 3.** Guard File
- 4.** Notice Board

ANNEXURE-R

LIST OF RECORDS/DOCUMENTS RELIED UPON IN THE SHOW CAUSE NOTICE F. NO. DRI/AZU/GI-02/Enq-44(INT-24/2024)/2024 DATED 29.01.2026 ISSUED TO M/S. PVBLINK TECHNOLOGY PRIVATE LIMITED (HEREINAFTER REFERRED TO AS “M/S. PVB” OR “IMPORTER”), 546/2, OPP. IBP PETROL PUMP, B/H SHANTAM PHARMACEUTICALS, SANTEJ ROAD, RAKANPUR, TAL:KALOL, GANDHINAGAR, GUJARAT-382721

RUD NO.	DESCRIPTION OF DOCUMENTS/RECORDS
1	Sample Bill of Entry filed by M/s. PVBlink Technology Private Limited along with associated import documents
1A	Import documents including Bs/E, Invoice, Packing List pertaining to M/s. PVBlink Technology Private Limited (Already Available with importer)
2	Statement dated 16.10.2024 of Shri Jatinkumar Patel Managing Director Of M/s PVB
3	Statement dated 03.12.2024 of Shri Hardik Amrutlal Vaidh, Production Manager of M/s. PVB
4	Statement Dated 03.12.2024 Of Shri Jatinkumar Patel Managing Director Of M/s PVB
5	Statement Dated 16.01.2025 Of Shri Jatinkumar Patel Managing Director Of M/s PVB
6	Letter dated 18.10.2024 submitted by M/s. PVB, including communications details (whatsapp chat) with overseas supplier
7	Letter dated 18.01.2025 submitted by M/s. PVB
7A	Invoices and sales agreements submitted by M/s. PVB as enclosure to letter dated 18.01.2025
7B	List of domestic procurement submitted by M/s. PVB as enclosure to letter dated 18.01.2025
8	Statement of Shri Jatinkumar Patel, Managing Director of M/s PVB was recorded on 28.10.2025
9	Sales Agreements dated 21.10.2023 against order no. EECN20230921B
10	Sample of E-sanchit documents uploaded by importer at different ports

CUSTOMER	HOUSE NO	BENUMBER	BEDATE	ITEMDESCRIPTION	Sum of CTH	Sum of ITEMWISEASSVALUE	BCD_R TA	BCD_AMT Paid	SCD_AMT Paid	IGST_AMT Paid	Duty Paid	BCD Payable @20%	Differential BCD to be paid	SCD Payable 10%	Differential I SCD to be paid	IGST Ass Value	IGST Payable 18%	Differential IGST to be paid	Total Duty to be paid
1	INAMD4	9191230	29-03-2025	CHT6012BX-W25C DC FAN (PA	85049090	313908	10	31391	3139	62719	97249	62782	31391	6278	3139	382968	68934	6215	40745
2	INAMD4	9191230	29-03-2025	CHA4012BX-20D DC FAN (PAR	85049090	185447	10	18545	1855	37052	57452	37089	18545	3709	1854	226245	40724	3672	24071
3	INAMD4	9191230	29-03-2025	FAN SCREW - (PARTS OF SOLAR	85049090	18062	10	1806	181	3609	5596	3612	1806	361	181	22035	3966	358	2344
4	INAMD4	9191230	29-03-2025	FAN GUARD - (PARTS OF SOLAR	85049090	72440	10	7244	724	14474	22442	14488	7244	1449	724	88377	15908	1434	9403
5	INAMD4	5506104	05-11-2025	PRINTED CIRCUIT BOARD - CON	85340000	14283	0	0	0	2571	2571	2857	2857	286	286	17426	3137	566	3708
6	INAMD4	5506104	05-11-2025	PRINTED CIRCUIT BOARD - V3	85340000	147227	0	0	0	26501	26501	29445	29445	2945	2945	179617	32331	5830	38220
7	INAMD4	5506104	05-11-2025	PRINTED CIRCUIT BOARD - SMA	85340000	9449	0	0	0	1701	1701	1890	1890	189	189	11528	2075	374	2453
8	INAMD4	5506104	05-11-2025	PRINTED CIRCUIT BOARD - SMA	85340000	58232	0	0	0	10482	10482	11646	11646	1165	1165	71042	12788	2306	15117
9	INAMD4	6437516	20-12-2025	PRINTED CIRCUIT BOARD - V3	85340000	143585	0	0	0	33599	33599	28717	28717	2872	2872	175173	31531	-2068	29521
10	INAMD4	6437516	20-12-2025	PRINTED CIRCUIT BOARD - V2	85340000	185942	0	0	0	43510	43510	37188	37188	3719	3719	226849	40833	-2678	38230
11	INAMD4	6344735	26-10-2024	BARED PRINTED CIRCUIT BOAR	85340000	137710	0	0	0	24788	24788	27542	27542	2754	2754	168006	30241	5453	35749
12	INAMD4	6344735	26-10-2024	BARED PRINTED CIRCUIT BOAR	85340000	326217	0	0	0	58719	58719	65243	65243	6524	6524	397984	71637	12918	84686
13	INAMD4	6693958	15-11-2024	POWER PCBA 150 PRO	85049090	817320	10	81732	8173	163301	253206	163464	81732	16346	8173	997130	179483	16183	106088
14	INAMD4	6693958	15-11-2024	CONTROL PCBA 150 PRO	85049090	181627	10	18163	1816	36289	56268	36325	18163	3633	1816	221584	39885	3596	23575
15	INAMD4 Total				1193014540	2611447		158880	15888	519313	694082	522289	363409	52229	36341	3185965	573474	54160	453910
16	INBOM4	4500764	13-09-2025	CHT6012BX-W25C DC FAN (PA	85049090	319205	10	31921	3192	63777	98890	63841	31920	6384	3192	389430	70097	6320	41433
17	INBOM4	4500764	13-09-2025	CHA4012BX-20D DC FAN (PAR	85049090	190175	10	19018	1902	37997	58916	38035	19018	3804	1902	232014	41762	3765	24685
18	INBOM4	3077545	18-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	2276862	10	227686	22769	454917	705372	455372	227686	45537	22769	2777772	499999	45082	295537
19	INBOM4	3077545	18-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	4955523	10	495552	49555	990114	1535221	991105	495552	99110	49555	6045738	1088233	98119	643227
20	INBOM4	3077545	18-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	394656	10	39466	3947	78852	122265	78931	39466	7893	3947	481480	86666	7814	51226
21	INBOM4	3077545	18-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	383941	10	38394	3839	76712	118945	76788	38394	7679	3839	468409	84314	7602	49836
22	INBOM4	3077545	18-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	401799	10	40180	4018	80280	124477	80360	40180	8036	4018	490195	88235	7956	52154
23	INBOM4	3077545	18-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	1250042	10	125004	12500	249758	387263	250008	125004	25001	12500	1525051	274509	24751	162255
24	INBOM4	3140832	22-04-2024	PARTS OF SOLAR BASED DEVIC	85049090	273956	10	27396	2740	54736	84872	54791	27396	5479	2740	334226	60161	5424	35559
25	INBOM4	3886280	07-06-2024	PARTS OF SOLAR BASED DEVIC	85049090	772334	10	77233	7723	154312	239269	154467	77233	15447	7723	942247	169604	15292	100249
26	INBOM4	3319535	03-05-2024	HEATSINK (MODEL NO.100)(PA	85049090	341832	10	34183	3418	68298	105900	68366	34183	6837	3418	417035	75066	6768	44370
27	INBOM4	3319535	03-05-2024	HEATSINK (MODEL NO.75)(PAR	85049090	421402	10	42140	4214	84196	130550	84280	42140	8428	4214	514110	92540	8344	54698
28	INBOM4 Total				1020589080	11981727		1198173	119817	2393949	3711939	2396345	1198173	239635	119817	14617707	2631187	237238	1555228
29	INMUN1	3755480	07-08-2025	POWER PCBA (MODEL:150) (10	85049090	6616590	10	661659	66166	1321995	2049820	1323318	661659	132332	66166	8072240	1453003	131008	858833
30	INMUN1	3755480	07-08-2025	CONTROL PCBA (MODEL:150) (	85049090	2176510	10	217651	21765	434867	674283	435302	217651	43530	21765	2655342	477962	43095	282511
31	INMUN1	2184820	21-05-2025	CONTROL PCBA (MODEL:100) (	85049090	10606464	10	1060646	106065	2119172	3285883	2121293	1060646	212129	106065	12939886	2329179	210008	1376719
32	INMUN1	2938014	28-06-2025	POWER PCBA (MODEL:150) (95	85049090	6641416	10	664142	66414	1326955	2057511	1328283	664142	132828	66414	8102527	1458455	131500	862056
33	INMUN1	2938014	28-06-2025	CONTROL PCBA (MODEL:150) (	85049090	2184676	10	218468	21847	436498	676813	436935	218468	43694	21847	2665305	479755	43257	283571
34	INMUN1	8849538	12-03-2025	CABLE (MODEL: 150-750(S) (30	85049090	4214	10	421	42	842	1306	843	421	84	42	5142	925	83	547
35	INMUN1	8849538	12-03-2025	POWER PCBA (MODEL:250) (30	85049090	5742120	10	574212	57421	1147276	1778909	1148424	574212	114842	57421	7005386	1260970	113694	745327
36	INMUN1	8849538	12-03-2025	CONTROL PCB A (MODEL: 250)	85049090	1106280	10	110628	11063	221035	342726	221256	110628	22126	11063	1349662	242939	21904	143595
37	INMUN1	8849538	12-03-2025	HEATSINK (MODEL: 150-750) (	85049090	579480	10	57948	5795	115780	179523	115896	57948	11590	5795	706966	127254	11474	75217
38	INMUN1	8849538	12-03-2025	DC SWITCH (MODEL: 150-750)	85049090	223890	10	22389	2239	44733	69361	44778	22389	4478	2239	273146	49166	4433	29061
39	INMUN1	8849538	12-03-2025	CABLE (MODEL: 250 (W)) (300	85049090	68747	10	6875	688	13736	21298	13749	6875	1375	687	83872	15097	1361	8923

40	INMUN1	8849538	12-03-2025	CABLE (MODEL:150-750(CT) (3	85049090	38193	382	7631	11832	7639	3819	764	382	46595	8387	756	4957
41	INMUN1	8849538	12-03-2025	M4 ISOLATION POST (MODEL:1	85049090	87800	878	17542	27200	17560	8780	1756	878	130989	19281	1738	11396
42	INMUN1	6435059	20-12-2025	POWER PCB.A (MODEL:125) (50	85049090	6615625	661563	1321802	2049521	1323125	661563	132313	66156	8071063	1452791	130989	858708
43	INMUN1	6435059	20-12-2025	CONTROL PCB.A (MODEL:125) (	85049090	1688125	168813	337287	522981	337625	168813	33763	16881	2059513	370712	33425	219119
44	INMUN1	4836331	02-08-2024	POWER PCB.A (MODEL: 25-100	85049090	70429501	7042950	14071814	21819059	70429500	14085900	7042950	85923991	15466318	1394504	9141749	200800
45	INMUN1	3454285	13-05-2024	TOP COVER (1100 PCS) (PARTS	85049090	154695	154700	479259	309090	154699	30940	15470	1887334	339720	30630		
46	INMUN1	3454285	13-05-2024	WALL BRACKET (1100 PCS) (PA	85049090	380678	38068	76060	117934	76136	38068	7614	3807	464428	83597	49412	
47	INMUN1	3454285	13-05-2024	BOX (1100 PCS) (PARTS OF SOL	85049090	9214200	921420	1840997	2854559	1842840	921420	184284	92142	11241324	2023438	182441	1196003
48	INMUN1	3454285	13-05-2024	WIFI SWITCH (1100 PCS) (PARTS	85049090	1524996	152500	304694	472444	152500	304999	152500	334889	30195	197944	71078	
49	INMUN1	3454285	13-05-2024	DC MCA CONNECTOR (1100 PCS	85049090	435254	4353	86964	134842	43525	87051	43525	531010	95582	8618	56496	
50	INMUN1	3454285	13-05-2024	CONTROL PCB.A (1100 PCS) (P/	85049090	5742464	574246	1147344	1779015	1148493	574246	114849	57425	7005806	1261045	113701	745372
51	INMUN1	3454285	13-05-2024	LCD PCB.A (1100 PCS) (PARTS	85049090	778466	77847	155538	241169	155693	77847	15569	7785	949729	170951	15414	101045
53	INMUN1	3454285	13-05-2024	POWER PCB.A (1100 PCS) (PAR	85049090	25911640	2591164	5177146	8027426	5182328	2591164	518233	259116	31612201	5690196	513050	3363331
54	INMUN1	3454285	13-05-2024	CERAMIC WAFER (20400 PCS)	85049090	114773	11477	22932	35557	22955	11477	2295	1148	140023	25204	2273	14898
55	INMUN1	3454285	13-05-2024	SCREWS SET (87000 PCS) (PAR	85049090	395542	39554	79029	122539	79108	39554	7911	3955	482562	86861	7832	51341
56	INMUN1	3454285	13-05-2024	CABLE (4400 PCS) (PARTS OF S	85049090	110451	11045	1105	34218	22068	11045	1105	2209	134751	24255	2187	14337
57	INMUN1	3454285	13-05-2024	R-CLIP (1100 PCS) (PARTS OF S	85049090	612	61	122	190	122	61	12	6	747	134	12	80
58	INMUN1	3454285	13-05-2024	AC CONNECTOR (200 PCS) (PA	85049090	9788	979	1956	3032	1958	979	196	98	11941	2149	194	1270
59	INMUN1	3454285	13-05-2024	KEY CAP (4400 PCS) (PARTS OF	85049090	6309	631	1261	1955	1262	631	126	63	7697	1386	125	819
60	INMUN1	3454285	13-05-2024	LUCENCY PC WAFER (200 PCS)	85049090	1584	158	491	2504	1617	808	162	81	9862	1775	160	1049
61	INMUN1	3454285	13-05-2024	PROTECTION STRIP (350 PCS)	85049090	8083	808	1615	2504	1617	808	162	81	9862	1775	160	1049
62	INMUN1	3454285	13-05-2024	DC SWITCH (9000 PCS) (PARTS	85049090	3643920	364392	728055	1128886	728784	364392	72878	36439	4445582	800205	72150	472981
63	INMUN1	3454285	13-05-2024	AC CONNECTOR (9500 PCS) (PA	85049090	3605963	360596	720471	1117127	721193	360596	72119	36060	4399274	791869	71398	468054
64	INMUN1	3454285	13-05-2024	CABLE (19727 PCS) (PARTS OF	85049090	1019516	101952	203699	31846	203903	101952	20390	10195	1243809	223886	20186	132333
65	INMUN1	3454285	13-05-2024	POTTING COMPOUND (6800 PCS	85049090	1433950	143400	286503	444238	286790	143395	28679	14340	1749419	314895	28392	186127
66	INMUN1	3454285	13-05-2024	M4 ISOLATION POST (7000 PCS	85049090	5905	590	1180	1829	1181	591	118	59	7203	1297	117	767
67	INMUN1	3454285	13-05-2024	R-CLIP (3500 PCS) (PARTS OF S	85049090	2952	295	30	915	590	295	30	30	3602	648	58	383
68	INMUN1	3454285	13-05-2024	CABLE (4900 PCS) (PARTS OF S	85049090	441131	44113	88138	136662	88226	44113	8823	4411	538180	96872	8734	57259
69	INMUN1	3454285	13-05-2024	AC CONNECTOR (3000 PCS) (P/	85049090	1272842	127284	254314	394376	25458	127284	25457	1552867	279516	277849	25202	165215
70	INMUN1	3454285	13-05-2024	DC SWITCH (3000 PCS) (PARTS	85049090	1265250	126525	252797	391975	253050	126525	25305	1543605	277849	25052	164229	
71	INMUN1	3454285	13-05-2024	MAGNETIC RING (6000 PCS) (P	85049090	394758	39476	78873	122296	78952	39476	7895	3948	481605	86689	7816	51240
72	INMUN1	3632030	23-05-2024	DC SWITCH (10000 PCS) (PART	85049090	3627050	362705	724685	1123660	725410	362705	72541	36270	4425001	796500	71816	470791
73	INMUN1	3632030	23-05-2024	COIL (15000 PCS) (PARTS OF SC	85049090	5904500	590450	1179719	1829214	590450	1180900	59045	59045	7203490	1296628	116909	766404
74	INMUN1	3632030	23-05-2024	AC CONNECTOR (3000 PCS) (P/	85049090	1138725	113873	227517	352777	227745	113873	22775	11387	1389245	250064	22547	147806
75	INMUN1	3632030	23-05-2024	CABLE (86000 PCS) (PARTS OF	85049090	3785628	378563	756369	1172788	757126	378563	75713	37856	4618466	831324	74955	491374
76	INMUN1	3632030	23-05-2024	POWER PCB.A (2800 PCS) (PAR	85049090	15596315	1559632	3116144	4831739	3119263	1559632	311926	155963	19027504	3424951	308807	2024402
77	INMUN1	3632030	23-05-2024	CONTROL PCB.A (2800 PCS) (P/	85049090	6149115	614912	1228593	1904996	1229823	614911	122982	61491	7501920	1350346	121752	798155
78	INMUN1	3865180	06-06-2024	COIL (MODEL:25-100(BC)(3000	85049090	1265250	126525	252797	391975	253050	126525	25305	12653	1543605	277849	25052	164229
79	INMUN1	3865180	06-06-2024	COIL (MODEL:25-100(BC)(3000	85049090	1138725	113873	227517	352777	227745	113872	22774	11387	1389244	250064	22547	147807
80	INMUN1	3865180	06-06-2024	COIL (MODEL:25-100(BC)(3000	85049090	1138725	113873	227517	352777	227745	113872	22774	11387	1389244	250064	22547	147807
81	INMUN1	3865180	06-06-2024	POWER PCB.A (MODEL:25-100)	85049090	10299135	1029914	205767	3190672	2059827	1029913	205983	102991	12564945	2261690	203923	136828
82	INMUN1	3865180	06-06-2024	CONTROL PCB.A (MODEL:25-10	85049090	4732035	473204	945461	1465984	946407	473204	94641	47320	5773083	1039155	93694	614218
83	INMUN1	3865180	06-06-2024	LCD PCB.A (MODEL: 25-100) (13	85049090	548275	54828	109545	169856	109655	54828	10966	5483	668896	120401	10856	71166
84	INMUN1	3865180	06-06-2024	CABLE (MODEL: 25-100) (6000	85049090	1265250	12653	252797	391975	253050	126525	25305	12653	1543605	277849	25052	164229
85	INMUN1	3865180	06-06-2024	HEATSINK (MODEL: MINIK) (1	85049090	1075462	10	107546	10755	214877	333178	215092	107546	1312064	236172	21294	139595

86	INMUN1	3865180	06-06-2024	HEATSINK (MODEL: MINI4K) (1	85049090	822413	10	82241	8224	164318	254783	164483	82241	16448	8224	1003343	180602	16284	106749
87	INMUN1	3865180	06-06-2024	DC SWITCH CAP (MODEL: 25-1	85049090	18979	10	1898	190	3792	5880	3796	1898	380	190	23154	4168	376	2463
88	INMUN1	3865180	06-06-2024	CT RESERVED CAP (MODEL: 25	85049090	21088	10	2109	211	4213	6533	4218	2109	422	211	25727	4631	418	2737
89	INMUN1	5089487	16-08-2024	HEATSINK (MODEL: 125-150) (	85049090	3690975	10	369098	36910	737457	1143464	738195	369098	73820	36910	4502990	810538	73081	479089
90	INMUN1	5089487	16-08-2024	CABLE (MODEL: 125-150) (110	85049090	233338	10	23334	2333	46621	72288	46668	23334	4667	2333	284672	51241	4620	30287
91	INMUN1	5089487	16-08-2024	POWER PCBA (MODEL: 125-15	85049090	14424500	10	1442450	144245	2882015	4468710	2884900	1442450	288490	144245	17597890	3167620	285605	1872300
92	INMUN1	5089487	16-08-2024	CONTROL PCBA (MODEL: 125-1	85049090	4581900	10	458190	45819	915464	1419473	916380	458190	91638	45819	5589918	1006185	90722	594731
93	INMUN1	4138915	22-06-2024	AC CONNECTOR (MODEL: 25-10	85049090	4552200	10	455220	45522	909530	1410272	910440	455220	91044	45522	5553684	999663	90134	590876
94	INMUN1	4138915	22-06-2024	CABLE (MODEL: 25-100)(TS) (2	85049090	606960	10	60696	6070	121271	188036	121392	60696	12139	6070	740491	133288	12018	78783
95	INMUN1	4138915	22-06-2024	HEATSINK (MODEL: MINI4K) (1	85049090	7165500	10	716550	71655	1431667	2219872	1433100	716550	143310	71655	8741910	1573544	141877	930082
96	INMUN1	4138915	22-06-2024	HEATSINK (MODEL: MINI3K) (8	85049090	4383600	10	438360	43836	875843	1358039	876720	438360	87672	43836	5347992	962639	86795	568991
97	INMUN1	4258517	29-06-2024	COIL (MODEL: 25-100)(BC) (400	85049090	1686000	10	168600	16860	336863	522323	337200	168600	33720	16860	2056920	370246	33383	218843
98	INMUN1	4258517	29-06-2024	COIL (MODEL: 25-100)(AFC) (30	85049090	1138050	10	113805	11381	227382	352568	227610	113805	22761	11380	1388421	249916	22533	147719
99	INMUN1	4258517	29-06-2024	COIL (MODEL: 25-100)(AFC) (30	85049090	1138050	10	113805	11381	227382	352568	227610	113805	22761	11380	1388421	249916	22533	147719
00	INMUN1	4258517	29-06-2024	CABLE (MODEL: 25-100)(WP) (	85049090	2739750	10	273975	27398	547402	848775	547950	273975	54795	27398	3342495	601649	54247	355620
01	INMUN1	4258517	29-06-2024	CABLE (MODEL: 25-100)(CP) (5	85049090	590100	10	59010	5901	117902	182813	118020	59010	11802	5901	719922	129586	11684	76595
02	INMUN1	4258517	29-06-2024	DC SWITCH (MODEL: 25-100) (	85049090	3624900	10	362490	36249	724255	1122994	724980	362490	72498	36249	4422378	796028	71773	470512
03	INMUN1	4258517	29-06-2024	POTTING COMPOUND (MODEL: 25	85049090	1222350	10	122235	12224	244226	378684	244470	122235	24447	12224	1491267	268428	24203	158661
04	INMUN1	4258517	29-06-2024	DC SWITCH CAP(MODEL: 25-10	85049090	2108	10	211	21	421	653	422	211	42	21	2571	463	42	274
05	INMUN1	4138917	22-06-2024	POWER PCBA (MODEL: 25-100)	85049090	23393250	10	2339325	233933	4673971	7247229	4678650	2339325	467865	233932	28539765	5137158	463186	3036444
06	INMUN1	4138917	22-06-2024	CONTROL PCBA (MODEL: 25-10	85049090	10748250	10	1074825	107483	2147500	3329808	2149650	1074825	214965	107483	13112865	2360316	212815	1395123
07	INMUN1	4138917	22-06-2024	LCD PCBA (MODEL: 25-100) (27	85049090	1138050	10	113805	11381	227382	352568	227610	113805	22761	11380	1388421	249916	22533	147719
08	INMUN1	4138917	22-06-2024	COIL (MODEL: 25-100) (BC) (12	85049090	5058000	10	505800	50580	1010588	1566968	1011600	505800	101160	50580	6170760	1110737	100148	656528
09	INMUN1	4138917	22-06-2024	COIL (MODEL: 25-100) (AFC) (1	85049090	4931550	10	493155	49316	985324	1527794	986310	493155	98631	49315	6016491	1082968	97645	640115
10	INMUN1	4138917	22-06-2024	COIL (MODEL: 25-100) (AFC) (1	85049090	4931550	10	493155	49316	985324	1527794	986310	493155	98631	49315	6016491	1082968	97645	640115
11	INMUN1	2301880	26-02-2024	CONTROL-PCB.A (2100 PCS) (P	85049090	4681620	10	468162	46816	935388	1450366	936324	468162	93632	46816	5711576	1028084	92696	607674
12	INMUN1	2301880	26-02-2024	LCD-PCB.A (2100 PCS)(PARTS C	85049090	931290	10	93129	9313	186072	288514	186258	93129	18626	9313	1136174	204511	18440	120881
13	INMUN1	2301880	26-02-2024	POWER PCB.A (2100 PCS)(PAR	85049090	11553030	10	1155303	115530	2308295	3579129	2310606	1155303	231061	115530	14094697	2537045	228750	1499583
14	INMUN1	2301880	26-02-2024	DC SWITCH (3650 PCS) (PARTS	85049090	1506005	10	150601	15060	300900	466560	301201	150601	30120	15060	1837326	330719	29819	195479
15	INMUN1	2301880	26-02-2024	MAGNETIC RING (4300 PCS) (P	85049090	281401	10	28140	2814	56224	87178	56280	28140	5628	2814	343309	61796	5572	36526
16	INMUN1	2301880	26-02-2024	COIL (4500 PCS) (PARTS OF SO	85049090	1761900	10	176190	17619	352028	545837	352380	176190	35238	17619	2149518	386913	34886	228695
17	INMUN1	2301880	26-02-2024	HEATSINK (3600 PCS) (PARTS C	85049090	3901350	10	390135	39014	779490	1208638	780270	390135	78027	39014	4759647	856736	77247	506395
18	INMUN1	2301880	26-02-2024	POTTING COMPUND (1800 PCS	85049090	377550	10	37755	3776	75435	116965	75510	37755	7551	3776	460611	82910	7475	49006
19	INMUN1	2301880	26-02-2024	AC CONNECTOR (4100 PCS) (PA	85049090	1659123	10	165912	16591	331493	513996	331825	165912	33182	16591	2024129	364343	32851	215354
20	INMUN1	2301880	26-02-2024	CABLE (15000 PCS) (PARTS OF	85049090	1390643	10	139064	13906	277850	430821	278129	139064	27813	13906	1696584	305385	27535	180505
21	INMUN1	2301880	26-02-2024	M4 ISOLATION POST (5000 PCS	85049090	4195	10	420	42	838	1300	839	420	84	42	5118	921	83	545
22	INMUN1	2301880	26-02-2024	R-CLIP (2500 PCS) (PARTS OF S	85049090	2098	10	210	21	419	650	420	210	42	21	2559	461	42	272
23	INMUN1	7091678	06-12-2024	CONTROL PCB A (MODEL: 25-10	85049090	3145068	10	314507	31451	628385	974342	629014	314507	62901	31451	3836983	690657	62272	408230
24	INMUN1	7091678	06-12-2024	POWER PCB A (MODEL: 150 PR	85049090	7708500	10	770850	77085	1540158	2388093	1541700	770850	154170	77085	9404370	1692787	152628	1000563
25	INMUN1	7091678	06-12-2024	CONTROL PCB A (MODEL: 150	85049090	1713000	10	171300	17130	342257	530687	342600	171300	34260	17130	2089860	376175	33917	222347
26	INMUN1	7091678	06-12-2024	LCD PCB A (MODEL: 150 PRO) (	85049090	214125	10	21413	2141	42782	66336	42825	21413	4283	2141	261233	47022	4240	27793
27	INMUN1	4328467	04-07-2024	POWER PCBA (MODEL: 25-100	85049090	46786500	10	4678650	467865	9347943	14494458	9357300	4678650	935730	467865	57079530	10274315	926373	6072888
28	INMUN1	4328467	04-07-2024	CONTROL PCBA (MODEL: 25-10	85049090	21496500	10	2149650	214965	4295001	6659616	4299300	2149650	429930	214965	26225730	4720631	425631	2790246
29	INMUN1	7416055	23-12-2024	AC CONNECTOR (MODEL: 150-5	85049090	704790	10	70479	7048	140817	218344	140958	70479	14096	7048	859844	154772	13955	91482
30	INMUN1	7416055	23-12-2024	AC CONNECTOR (MODEL: 750)	85049090	93686	10	9369	937	18718	29024	18737	9369	1874	937	114296	20573	1855	12160
31	INMUN1	7416055	23-12-2024	CABLE (MODEL: 150-750(WP))	85049090	118267	10	11827	1183	23630	36639	23653	11827	2365	1183	144286	25971	2342	15351

132	INMUN1	7416055	23-12-2024	CABLE (MODEL: 150-750(S)) (8)	85049090	11002	1100	2198	3408	2200	1100	220	110	13422	2416	218	1428
133	INMUN1	7416055	23-12-2024	CABLE (MODEL: 150-750(CT)) (1)	85049090	132363	1324	26446	41006	26473	13236	2647	1324	161483	29067	2621	17181
134	INMUN1	7416055	23-12-2024	DC SWITCH (MODEL: 150-750)	85049090	584460	5845	116775	181066	116892	58446	11689	5845	128347	11572	75863	269983
136	INMUN1	7416055	23-12-2024	CURRENT TRANSFORMER (MO	85049090	171900	17190	34346	53255	34380	3438	17190	3404	37749	3404	22313	66938
138	INMUN1	7416055	23-12-2024	INVERTER TEST EQUIPMENT(A	85049090	4772031	477203	953452	1478375	954406	95441	477203	95441	5821878	1047938	94486	619410
139	INMUN1	7490362	27-12-2024	POWER PCB(A (MODEL: 150 PR	85049090	3867750	386775	1198229	773550	386775	77355	38678	4718655	849358	76581	502034	502034
140	INMUN1	7490362	27-12-2024	CONTROL PCB(A (MODEL: 150 F	85049090	859500	85950	266273	171728	85950	171900	85950	1048590	188746	17018	111563	111563
141	INMUN1	7490362	27-12-2024	POWER PCB(A (MODEL: 500) (2	85049090	4572540	457254	913594	1416573	914508	91451	45725	5578499	1004130	90536	593516	593516
142	INMUN1	7490362	27-12-2024	CONTROL PCB(A (MODEL: 500)	85049090	756360	75636	151121	234320	75636	15127	7564	922759	166097	14976	98176	98176
143	INMUN1	7490362	27-12-2024	POWER PCB(A (MODEL: 750) (1	85049090	2698830	269883	539226	836098	539766	269883	53977	26988	3292573	592663	53437	350308
144	INMUN1	7490362	27-12-2024	CONTROL PCB(A (MODEL: 750)	85049090	395370	39537	78995	122486	79074	39537	7907	3954	482351	86823	7828	51319
145	INMUN1	4516779	15-07-2024	COIL (MODEL: 25-100 (BC) (350	85049090	14778750	1477875	2952794	4578457	2955750	147788	295575	147788	18030075	3245414	292619	1918282
146	INMUN1	4516779	15-07-2024	COIL (MODEL: 25-100(AFC)) (70	85049090	26601750	266018	5315030	8241222	5320350	2660175	532035	32454136	5841744	526715	3452907	3452907
147	INMUN1	4516779	15-07-2024	AC CONNECTOR (MODEL: 25-1	85049090	2090138	209014	417610	647525	418028	209014	41803	20901	2549968	458994	41385	271300
148	INMUN1	4516779	15-07-2024	CABLE (MODEL: 25-100 (TS)) (2	85049090	714447	71445	142747	221336	142889	71445	14289	7144	871625	156893	14146	92735
149	INMUN1	4516779	15-07-2024	POWER PCB(A (MODEL: 25-100	85049090	70304625	7030463	14046864	21780373	14060925	7030462	1406092	703046	85771642	15438896	1392032	9125540
150	INMUN1	4516779	15-07-2024	CONTROL PCB(A (MODEL: 25-10	85049090	21534750	215348	4302643	6671466	4306950	2153475	430695	215348	26272395	4729031	426388	2795211
151	INMUN1	4516779	15-07-2024	CABLE (MODEL: 25-100 (WP)) (3	85049090	8185950	818595	1635553	2536007	1637190	818595	163719	81859	9986859	1797635	162082	1062536
152	INMUN1	4516779	15-07-2024	POTTING COMPOUND (MODEL)	85049090	4053600	40536	809909	1255805	810720	405360	81072	40536	4945392	890171	80261	526157
153	INMUN1	4516779	15-07-2024	HEATSINK (MODEL: 25-100) (7)	85049090	5946969	59470	1188204	1842371	1189394	594697	118939	59470	7255302	1305954	117750	771917
154	INMUN1	4516779	15-07-2024	HEATSINK (MODEL: MINIAK) (8	85049090	5816536	581654	581654	1162144	1801963	581654	116331	58165	7096174	1277311	115167	754986
155	INMUN1	4516779	15-07-2024	HEATSINK (MODEL: MINIAK) (1	85049090	9029816	902982	1804157	2083747	1345221	672610	134522	67261	8205848	1477053	133177	873048
156	INMUN1	4516779	15-07-2024	AGING POWER CABINET (MOD	85049090	6726105	672611	1343876	2083747	1345221	672610	134522	67261	8205848	1477053	133177	873048
157	INMUN1	4698183	25-07-2024	POWER PCB(A (MODEL: 25-100	85049090	46925250	4692525	9375665	14537442	9385050	4692525	938505	57248805	10304785	929120	6090897	1399260
158	INMUN1	4698183	25-07-2024	CONTROL PCB(A (MODEL: 25-10	85049090	10780125	1078013	2153869	3339683	2156025	1078013	215603	107801	13151753	2267315	213446	1399260
159	INMUN1	4698183	25-07-2024	HEATSINK (MODEL: 25-100) (24	85049090	2272704	227270	454086	704084	454541	227270	45454	22727	2772699	499086	45000	294997
160	INMUN1	4698183	25-07-2024	HEATSINK (MODEL: MINIAK) (3	85049090	1874051	187405	374435	580581	374810	187405	37481	18741	2286342	411542	37106	243252
161	INMUN1	4932624	06-03-2023	CERAMIC WAFER (5192 PCS) (N	85049090	43574	6536	654	9137	8715	2179	871	218	53160	9569	431	2828
162	INMUN1	4932624	06-03-2023	TOP COVER(510 PCS) (PARTS O	76169990	662419	66242	132351	205217	132484	66242	13248	6624	808151	145467	13116	85982
163	INMUN1	4932624	06-03-2023	WALL BRACKET (510 PCS) (MO	73269060	103550	1553	1553	285352	884020	20710	518	2071	126331	22740	1025	6720
164	INMUN1	4932624	06-03-2023	BOX (510 PCS) (PARTS OF SOLA	76169990	2853519	10	285352	884020	285352	570704	285352	57070	3481293	626633	56500	370387
165	INMUN1	4932624	06-03-2023	AC CONNECTOR (510 PCS) (MO	85369090	125337	0	0	22561	22561	25067	25067	2507	152911	27524	4963	32537
166	INMUN1	4932624	06-03-2023	KEY CAP (2040 PCS) (MODEL N	85049090	10893	1634	163	4082	2284	2179	545	218	13290	2392	108	707
167	INMUN1	4932624	06-03-2023	MAGNETIC RING (1000 PCS) (N	85049090	71897	10785	1079	26940	14379	3595	1438	359	87714	15789	712	4666
168	INMUN1	4932624	06-03-2023	CABLE (1540 PCS) (FOR COMM	85049090	43574	15	6536	654	9137	16327	8715	871	53160	9569	431	2828
169	INMUN1	4932624	06-03-2023	DC MCA CONNECTOR (1048 PC	85369090	50185	0	0	9033	9033	10037	1004	1004	61226	11021	1987	13028
170	INMUN1	4932624	06-03-2023	WIFI STICK LSW-5 (510 PCS) (P	85049090	778941	11684	11684	291869	155788	38947	15579	3895	950309	171056	7712	50553
171	INMUN1	5147460	21-03-2023	PROCESSOR PCB A (PARTS OF SC	85423100	2074705	0	0	373447	414941	41494	41494	41494	2531141	455605	82158	538593
172	INMUN1	5147460	21-03-2023	CONTROL- PCB A (PARTS OF SC	85423100	376293	0	0	677328	752587	75259	75259	75259	4590778	826340	149012	976857
173	INMUN1	5147460	21-03-2023	LCD-PCB A (PARTS OF SOLAR B	85312000	25252	0	0	45405	50450	5045	5045	5045	307747	55394	9989	65485
174	INMUN1	5944820	13-05-2023	CERAMIC WAFER (5640 PCS) (F	85049090	51245	15	769	19202	10249	2562	1025	256	62519	11253	507	3326
175	INMUN1	5944820	13-05-2023	TOP COVER (310 PCS) NFMIMS	76169990	514425	10	51443	159369	102885	51442	10288	5144	627598	112968	10186	66772
176	INMUN1	5944820	13-05-2023	WALL BRACKET (310 PCS) (PAR	73269060	147235	10	14723	45613	14724	29447	2945	1472	179626	32333	2915	19111
177	INMUN1	5944820	13-05-2023	BOX (310 PCS) NFMIMS REG N	76169990	5521166	10	55217	55212	1103129	1710457	1104233	55217	6735822	1212448	109319	716647

78	INMUN1	5944820	13-05-2023	AC CONNECTOR (310 PCS) (PAI	85369090	259133	0	0	0	46644	46644	51827	51827	5183	5183	316142	56906	10262	67271
79	INMUN1	5944820	13-05-2023	DC MC4 CONNECTOR (2260 PC	85369090	183876	0	0	0	33098	33098	36775	36775	3678	3678	224329	40379	7281	47734
80	INMUN1	5944820	13-05-2023	WIFI STICK (310 PCS) (PARTS O	85049090	572550	15	85883	8588	120064	214535	114510	28628	11451	2863	698511	125732	5668	37158
81	INMUN1	5944820	13-05-2023	KEY CAP (1240 PCS) (PARTS OF	85049090	3073	15	461	46	644	1151	615	154	61	15	3749	675	30	199
82	INMUN1	5944820	13-05-2023	CABLE (1240 PCS) (PARTS OF S	85049090	35336	15	5300	530	7410	13240	7067	1767	707	177	43110	7760	350	2293
83	INMUN1	6257830	03-06-2023	PROCESSORS PCB.A (PARTS OF	85423100	4771614	0	0	0	858891	858891	954323	954323	95432	95432	5821369	1047846	188956	1238711
84	INMUN1	6257830	03-06-2023	CONTROL- PCB.A (PARTS OF SC	85423100	1252885	0	0	0	225519	225519	250577	250577	25058	25058	1528520	275134	49614	325249
85	INMUN1	6257830	03-06-2023	LCD-PCB.A (PARTS OF SOLAR B	85312000	147109	0	0	0	26480	26480	29422	29422	2942	2942	179473	32305	5825	38190
86	INMUN1	6257830	03-06-2023	PASTING TOOL (1 PCS) (PARTS	85049090	100036	15	15005	1501	20978	37483	20007	5002	2001	500	122044	21968	990	6492
87	INMUN1	6257830	03-06-2023	CT CLAMP (THRE PHASE&SING	85049090	291900	15	43785	4379	61211	109375	58380	14595	5838	1460	356118	64101	2890	18944
88	INMUN1	7110611	29-07-2023	WALL BRACKET (550 PCS) (PAR	73269060	99457	10	9946	995	19872	30812	19891	9946	1989	995	121338	21841	1969	12910
89	INMUN1	7110611	29-07-2023	AC CONNECTOR (550 PCS) (PAI	85369090	125006	0	0	0	22501	22501	25001	25001	2500	2500	152507	27451	4950	32451
90	INMUN1	7110611	29-07-2023	TOP COVER (550 PCS) NFMIMS	76169990	375473	10	37547	3755	75020	116322	75095	37547	7509	3755	458077	82454	7434	48737
91	INMUN1	7110611	29-07-2023	BOX (550 PCS) NFMIMS REGN	76169990	2304393	10	230439	23044	460418	713901	460879	230439	46088	23044	2811359	506045	45627	299110
92	INMUN1	7110611	29-07-2023	CERAMIC WAFER (5500 PCS) (F	85049090	54747	15	8212	821	11481	20514	10949	2737	1095	274	66791	12022	542	3553
93	INMUN1	7110611	29-07-2023	DC MC4 CONNECTOR (2200 PC	85369090	118801	0	0	0	21384	21384	23760	23760	2376	2376	144937	26089	4704	30841
94	INMUN1	7110611	29-07-2023	WIFI STICK (550 PCS) (PARTS O	85049090	750946	15	112642	11264	157474	281380	150189	37547	15019	3755	916155	164908	7434	48736
95	INMUN1	7110611	29-07-2023	KEY CAP (2200 PCS) (PARTS OF	85049090	10949	15	1642	164	2296	4103	2190	547	219	55	13358	2404	108	711
96	INMUN1	7110611	29-07-2023	MEGNETIC RING (1100 PCS) (P	85049090	102194	15	15329	1533	21430	38292	20439	5110	2044	511	124677	22442	1012	6632
97	INMUN1	7110611	29-07-2023	CABLE (1650 PCS) (PARTS OF S	85049090	58853	15	8828	883	12342	22052	11771	2943	1177	294	71801	12924	583	3819
98	INMUN1	7376488	16-08-2023	PROCESSORS PCB.A (PARTS OF	85423100	4449334	0	0	0	800880	800880	889867	889867	88987	88987	5428188	977074	176194	1155047
99	INMUN1	7376488	16-08-2023	CONTROL- PCB.A (PARTS OF SC	85423100	2087342	0	0	0	375722	375722	417468	417468	41747	41747	2546557	458380	82659	541874
100	INMUN1	7376488	16-08-2023	LCD-PCB.A (PARTS OF SOLAR B	85312000	1035771	0	0	0	186439	186439	207154	207154	20715	20715	1263640	227455	41017	268886
101	INMUN1	8049769	28-09-2023	TOP COVER (1580PCS) NFMIM	76169990	1179708	10	117971	11797	235706	365474	235942	117971	23594	11797	1439244	259064	23358	153126
102	INMUN1	8049769	28-09-2023	WALL BRACKET (1100 PCS) (PA	73269060	186968	10	18697	1870	37356	57923	37394	18697	3739	1870	228100	41058	3702	24268
103	INMUN1	8049769	28-09-2023	BOX (1580 PCS) NFMIMS REGN	76169990	8266013	10	826601	82660	1651550	2560811	1653203	826601	165320	82660	10084536	1815217	163667	1072929
104	INMUN1	8049769	28-09-2023	CERAMIC WAFER (14990 PCS)	85049090	102918	15	15438	1544	21582	38563	20584	5146	2058	515	125559	22601	1019	6679
105	INMUN1	8049769	28-09-2023	AC CONNECTOR (1580 PCS) (PA	85369090	234995	0	0	0	42299	42299	46999	46999	4700	4700	286694	51605	9306	61005
106	INMUN1	8049769	28-09-2023	DC MC4 CONNECTOR (5360 PC	85369090	223332	0	0	0	40200	40200	44666	44666	4467	4467	272465	49044	8844	57977
107	INMUN1	8049769	28-09-2023	CABLE (3640 PCS) (PARTS OF S	85049090	110637	15	16596	1660	23201	41456	22127	5532	2213	553	134977	24296	1095	7180
108	INMUN1	8049769	28-09-2023	WIFI STICK (1580 PCS) (PARTS	85049090	1411689	15	211753	21175	296031	528960	282338	70584	28234	7058	1722260	310007	13976	91619
109	INMUN1	8049769	28-09-2023	KEY CAP (6320 PCS) (PARTS OF	85049090	20584	15	3088	309	4316	7713	4117	1029	412	103	25112	4520	204	1336
110	INMUN1	8049769	28-09-2023	MEGNETIC RING (2200 PCS) (P	85049090	192113	15	28817	2882	40286	71985	38423	9606	3842	961	234378	42188	1902	12468
111	INMUN1	8049769	28-09-2023	PLASTIC FLAKE (480 PCS) (PART	85049090	16711	15	2507	251	3504	6262	3342	836	334	84	20387	3670	165	1084
112	INMUN1	8141028	04-10-2023	PROCESSORS PCB.A (PARTS OF	85423100	4295711	0	0	0	773228	773228	859142	859142	85914	85914	5240768	943338	170110	1115167
113	INMUN1	8141028	04-10-2023	CONTROL- PCB.A (PARTS OF SC	85423100	12122073	0	0	0	2181973	2181973	2424415	2424415	242441	242441	14788928	2662007	480034	3146890
114	INMUN1	8141028	04-10-2023	LCD-PCB.A (PARTS OF SOLAR B	85312000	813306	0	0	0	146395	146395	162661	162661	16266	16266	992234	178602	32207	211134
115	INMUN1	8148234	05-10-2023	PROCESSORS PCB.A (PARTS OF	85423100	4515515	0	0	0	812793	812793	903103	903103	90310	90310	5508928	991607	178814	1172228
116	INMUN1	8148234	05-10-2023	CONTROL- PCB.A (PARTS OF SC	85423100	12742337	0	0	0	2293621	2293621	2548467	2548467	254847	254847	15545651	2798217	504597	3307911
117	INMUN1	8148234	05-10-2023	LCD-PCB.A (PARTS OF SOLAR B	85312000	854923	0	0	0	153886	153886	170985	170985	17098	17098	1043006	187741	33855	221938
118	INMUN1	8369972	19-10-2023	AC CONNECTOR (1550 PCS) (PA	85369090	230813	0	0	0	41546	41546	46163	46163	4616	4616	281592	50687	9140	59919
119	INMUN1	8369972	19-10-2023	TOP COVER (1550PCS)(NFMIM	76169990	803647	10	80365	8037	160569	248970	160729	80365	16073	8036	980449	176481	15912	104313
120	INMUN1	8369972	19-10-2023	BOX (1550 PCS)(NFMIMS REGN	76169990	5284773	10	528477	52848	1055898	1637223	1056955	528477	105695	52848	6447423	1160536	104639	685964
121	INMUN1	8369972	19-10-2023	CERAMIC WAFER (12400 PCS)	85049090	85251	15	12788	1279	17877	31944	17050	4263	1705	426	104006	18721	844	5533
122	INMUN1	8369972	19-10-2023	DC MC4 CONNECTOR (3100 PC	85369090	129311	0	0	0	23276	23276	25862	25862	2586	2586	157759	28397	5121	33569
123	INMUN1	8369972	19-10-2023	WIFI STICK (1550 PCS) (PARTS	85049090	1386537	15	207981	20798	290757	519535	277307	69327	27731	6933	1691575	304483	13727	89986

224	INMUN1	8369972	19-10-2023	KEY CAP (6200 PCS) (PARTS OF	85049090	20243	15	3037	304	4245	7585	4049	1012	405	101	24697	4445	200	1314
225	INMUN1	8369972	19-10-2023	CABLE (4650 PCS) (PARTS OF S	85049090	141493	15	21224	2122	29671	53018	28299	7075	2830	707	172622	31072	1401	9183
226	INMUN1	8369972	19-10-2023	PLASTIC FLAKE (1550 PCS) (PAR	85049090	54025	15	8104	810	11329	20243	10805	2701	1081	270	65911	11864	535	3506
227	INMUN1	9103287	07-12-2023	AC CONNECTOR (612 PCS) (PA	85369090	210114	0	0	0	37821	37821	42023	4202	4202	4202	256339	46141	8321	54546
228	INMUN1	9103287	07-12-2023	TOP COVER (612PCS) NFMIMS	76169990	736323	10	73632	7363	147117	228113	147265	73632	14726	7363	898314	161697	14579	95575
229	INMUN1	9103287	07-12-2023	WALL BRACKET (612 PCS) (PAR	73269060	210855	10	21086	2109	42129	65323	21086	4217	2109	257244	46304	4175	27369	
230	INMUN1	9103287	07-12-2023	BOX (612 PCS) NFMIMS REGN	76169990	6514875	10	651488	65149	1301672	2018308	1302975	651487	130297	65149	7948147	1430667	128995	845631
231	INMUN1	9103287	07-12-2023	WIFI STICK (612 PCS) (PARTS O	85049090	770568	15	115585	11559	161588	288732	154114	38528	15411	3853	940093	169217	7629	50010
232	INMUN1	9103287	07-12-2023	DC MCA CONNECTOR (2407 PC	85369090	176413	0	0	0	31754	31754	35283	35283	3528	3528	215224	38740	6986	45797
233	INMUN1	9233537	14-12-2023	TOP COVER (538PCS) NFMIMS	76169990	654719	10	65472	6547	130813	202832	130944	65472	13094	6547	798757	143776	12963	84982
234	INMUN1	9233537	14-12-2023	WALL BRACKET (538 PCS) (PAR	73269060	208304	10	20830	2083	41619	64533	20830	4166	2083	45743	12044	45743	27038	77301
235	INMUN1	9233537	14-12-2023	BOX (538 PCS) NFMIMS REGN	76169990	6758866	10	675887	67589	1350421	2093897	1351773	675887	135177	67589	8245816	1484247	133825	877301
236	INMUN1	9233537	14-12-2023	CABLE (4600 PCS) (PARTS OF S	85049090	140221	15	21033	2103	29404	52541	28044	7011	2804	701	171070	30793	1388	9100
237	INMUN1	9233537	14-12-2023	AC CONNECTOR (538 PCS) (PA	85369090	321610	0	0	0	57890	57890	64322	6432	6432	392364	70626	12736	83490	
238	INMUN1	9233537	14-12-2023	WIFI STICK (538 PCS) (PARTS O	85049090	482107	15	72316	7232	101098	180645	96421	24105	9642	2411	588170	105871	4773	31289
239	INMUN1	9233537	14-12-2023	DC MCA CONNECTOR (1908 PC	85369090	73462	0	0	0	13223	14692	14692	1469	1469	89624	16132	2909	19071	
240	INMUN1	9233537	14-12-2023	CERAMIC WAFER (21000 PCS)	85049090	144634	15	21695	2170	30330	54194	28927	7232	2893	723	176453	31762	1432	9387
241	INMUN1	9233537	14-12-2023	KEY CAP (4600 PCS) (PARTS OF	85049090	9539	15	1431	143	2000	3574	1908	477	191	48	11638	2095	94	619
242	INMUN1	9233537	14-12-2023	PLASTIC FLAKE (100 PCS) (PART	85049090	3492	15	524	52	732	1308	698	175	70	17	4260	767	35	227
243	INMUN1	9233537	14-12-2023	PASTING TOOL (1 PCS) (PARTS	85049090	16860	15	2529	253	3536	6317	843	337	84	20569	3702	167	1094	
244	INMUN1	9474446	30-12-2023	AGING POWER CABINET 30KW	85371000	3337167	7.5	250288	25029	650247	925564	667433	417146	66743	41715	4071344	732842	82595	541455
245	INMUN1	9474446	30-12-2023	PROCESSORS PCB.A (PARTS OF	85049090	2676113	10	2676111	5346870	8290593	5352223	2676111	535222	32648557	5876740	32648557	529870	3473592	
246	INMUN1	9474446	30-12-2023	CONTROL- PCB.A (PARTS OF SC	85049090	4983327	10	498333	995669	1543835	190473	122965	61483	12297	6148	750087	135016	12174	7804
247	INMUN1	9474446	30-12-2023	LCD-PCB.A (PARTS OF SOLAR B	85049090	614825	10	61483	6148	122842	190473	122965	61483	12297	6148	750087	135016	12174	7804
248	INMUN1 Total				18440619690	849030496		79465295	79465229	168559619	255971443	169806099	90340804	16980610	9034081	1035817205	186447097	17887478	117762363
249	INNSA1	4306155	04-09-2025	M25 3PIN PANEL MALE CONNE	85366990	1099941	10	109994	10999	219768	340762	219988	109994	21999	10999	1341928	241547	21779	142772
250	INNSA1	4306155	04-09-2025	M25 3PIN CABEL FEMALE CON	85366990	870017	10	87002	8700	173830	269531	87002	17400	8700	191056	1061421	191056	17226	112928
251	INNSA1	7913636	21-01-2025	151.100013.000 8-15KW INV-L	85049090	708160	10	70816	7082	141490	219388	141632	70816	14163	7082	863955	155512	14022	91919
252	INNSA1	7913636	21-01-2025	151.100010.000 5-20KW BOOS	85049090	467545	10	46755	4676	93416	144846	93509	46755	9351	4675	570405	102673	9257	60687
253	INNSA1	7913636	21-01-2025	151.100011.000 5-20KW BOOS	85049090	474387	10	47439	4744	94783	146965	47439	9488	4744	9488	578753	104175	9393	61575
254	INNSA1	7913636	21-01-2025	5-8KW BOOST (LWL58H2672)	85049090	289825	10	28983	2898	57907	89788	57907	71614	14323	7161	873694	157265	14180	37619
255	INNSA1	7913636	21-01-2025	151.100014.000 8-15KW INV-L	85049090	716143	10	71614	7161	143085	89788	57907	71614	14323	7161	873694	157265	14180	37619
256	INNSA1	7913636	21-01-2025	151.100015.000 8-15KW INV-L	85049090	715002	10	71500	7150	142857	221508	143000	71500	14300	7150	872303	157014	14157	92807
257	INNSA1	7913636	21-01-2025	151.100012.000 10-20KW BOO	85049090	328510	10	32851	3285	65636	101772	65702	32851	6570	3285	400782	72141	6504	42640
258	INNSA1	4356504	07-09-2025	PCBA (PRINTED CIRCUIT BOAR	85340000	497769	0	0	0	0	89598	99554	99554	9955	607278	109310	19712	129221	
259	INNSA1	4356504	07-09-2025	PCB (PRINTED CIRCUIT BOARD)	85340000	106856	0	0	0	0	19234	21371	21371	2137	130364	23465	4231	27740	
260	INNSA1	252897	11-06-2025	PARTS OF SOLAR BASED DEVIC	85049090	2527990	10	252799	25280	505092	783171	505598	252799	50560	25280	3084147	555147	50054	328133
261	INNSA1	252897	11-06-2025	PARTS OF SOLAR BASED DEVIC	85049090	2539775	10	253978	25398	507447	786822	507955	253978	50796	25398	3098526	557735	50288	329663
262	INNSA1	2583232	11-06-2025	PARTS OF SOLAR BASED DEVIC	85049090	1673541	10	167354	16735	334374	518463	167354	33471	16735	2041720	367510	33136	217226	
263	INNSA1	2583232	11-06-2025	PARTS OF SOLAR BASED DEVIC	85049090	1703005	10	170301	17030	340260	527591	170300	340601	34060	17030	2077666	373980	33719	221050
264	INNSA1	8143471	03-02-2025	65A 5PIN MALE PANEL CONNE	85366990	60099	10	6010	601	12008	18619	12020	6010	1202	13198	73321	13198	7801	
265	INNSA1	8143471	03-02-2025	M20 3PIN MALE PANEL CONNE	85366990	1582172	10	158217	15822	316118	490157	316434	158217	31643	15822	1930249	347445	31327	205366
266	INNSA1	8143471	03-02-2025	M20 3PIN FEMALE CABLE CON	85366990	1463280	10	146328	14633	292363	453324	292656	146328	29266	14633	1785202	321336	28973	189934
267	INNSA1	8143471	03-02-2025	65A 5PIN MALE PANEL CONNE	85389000	2874	15	431	43	603	1077	575	144	57	14	3507	631	28	187
268	INNSA1	8143471	03-02-2025	65A 5PIN FEMALE CABLE CON	85366990	100339	10	10034	1003	20048	31085	20068	10034	2007	1003	122414	22034	1987	13024
269	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	69207	10	6921	692	13828	21440	13841	6921	1384	692	84433	15198	1370	8983

70	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	46138	10	4614	461	9218	14294	9228	4614	923	461	56289	10132	914	5989
71	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	46138	10	4614	461	9218	14294	9228	4614	923	461	56289	10132	914	5989
72	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
73	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
74	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
75	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
76	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	13841	10	1384	138	2766	4288	2768	1384	277	138	16887	3040	274	1797
77	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	36911	10	3691	369	7375	11435	7382	3691	738	369	45031	8106	731	4791
78	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	36911	10	3691	369	7375	11435	7382	3691	738	369	45031	8106	731	4791
79	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	23069	10	2307	231	4609	7147	4614	2307	461	231	28144	5066	457	2994
80	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	55366	10	5537	554	11062	17152	11073	5537	1107	554	67546	12158	1096	7186
81	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
82	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	36911	10	3691	369	7375	11435	7382	3691	738	369	45031	8106	731	4791
83	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
84	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
85	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	92277	10	9228	923	18437	28587	18455	9228	1846	923	112577	20264	1827	11977
86	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	36911	10	3691	369	7375	11435	7382	3691	738	369	45031	8106	731	4791
87	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	36911	10	3691	369	7375	11435	7382	3691	738	369	45031	8106	731	4791
88	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	69207	10	6921	692	13828	21440	13841	6921	1384	692	84433	15198	1370	8983
89	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	46138	10	4614	461	9218	14294	9228	4614	923	461	56289	10132	914	5989
90	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	46138	10	4614	461	9218	14294	9228	4614	923	461	56289	10132	914	5989
91	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	36911	10	3691	369	7375	11435	7382	3691	738	369	45031	8106	731	4791
92	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	46138	10	4614	461	9218	14294	9228	4614	923	461	56289	10132	914	5989
93	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	23069	10	2307	231	4609	7147	4614	2307	461	231	28144	5066	457	2994
94	INNSA1	6413787	19-12-2025	PRINTED CIRCUIT BORD ASSEM	85049090	69207	10	6921	692	13828	21440	13841	6921	1384	692	84433	15198	1370	8983
95	INNSA1	7787508	15-01-2025	RELAYS: HF165F/12-HT (387-24	85364900	90707	10	9071	907	18123	28101	18141	9071	1814	907	110663	15919	1796	11774
96	INNSA1	7787508	15-01-2025	RELAYS: HFE80P-20C/600-12-H	85364900	361438	10	36144	3614	72215	111974	72288	36144	7229	3614	440954	79372	7156	46915
97	INNSA1	7787508	15-01-2025	RELAYS: HFE82P-20/1000-12-H	85364900	355877	10	35588	3559	71104	110251	71175	35588	7118	3559	434170	78151	7046	46193
98	INNSA1	4962913	07-10-2025	DC SWITCH(4.6KW TO 6KW) GFI	85049090	1830647	10	183065	18307	365763	567135	366129	183065	36613	18306	2233389	402010	36247	237618
99	INNSA1	4962913	07-10-2025	DC SWITCH(5KW TO 30KW) GFI	85049090	764362	10	76436	7644	152720	236799	152872	76436	15287	7644	932522	167854	15134	99214
00	INNSA1	6014532	08-10-2024	WIFI CONNECTER (REPLACEMENT	85049090	122184	10	12218	1222	24412	37853	24437	12218	2444	1222	149064	26832	2419	15859
01	INNSA1	4822758	01-08-2024	151.100002.000 5KW INV-L AC	85049090	2706504	10	270650	27065	540760	838475	541301	270650	54130	27065	3301935	594348	53589	351304
02	INNSA1	4822758	01-08-2024	151.100002.000 5KW INV-N AC	85049090	2706505	10	270651	27065	540760	838475	541301	270650	54130	27065	3301936	594348	53589	351304
03	INNSA1	4822785	01-08-2024	151.100000.000 5KW BOOST-1	85049090	1819875	10	181988	18199	363611	563797	363975	181987	36397	18199	2220247	399645	36034	236220
04	INNSA1	4822785	01-08-2024	151.100000.000 5KW BOOST-2	85049090	1819875	10	181988	18199	363611	563797	363975	181987	36397	18199	2220247	399645	36034	236220
05	INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVIC	85049090	506608	10	50661	5066	101220	156947	101322	50661	10132	5066	618061	111251	10031	65758
06	INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVIC	85049090	506608	10	50661	5066	101220	156947	101322	50661	10132	5066	618061	111251	10031	65758
07	INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVIC	85049090	788489	10	78849	7885	157540	244274	157698	78849	15770	7885	961957	173152	15612	102346
08	INNSA1	2696738	22-03-2024	PARTS OF SOLAR BASED DEVIC	85049090	788489	10	78849	7885	157540	244274	157698	78849	15770	7885	961957	173152	15612	102346
09	INNSA1	5125277	19-08-2024	ALUMINA CERAMIC WAFER - 2	85049090	723706	10	72371	7237	144596	224204	144741	72371	14474	7237	882921	158926	14329	93937
10	INNSA1	6525942	06-11-2024	ALUMINA CERAMIC WAFER: 26	85049090	2039525	10	203953	20395	407497	631845	407905	203952	40790	20395	2488220	447880	40383	264730
11	INNSA1 Total				5276820140	37371964		3676878	367688	7454975	11499542	7474393	3797515	747439	379751	45593796	8206883	751908	4929174
12	Grand Total					900,995,634					271,877,005								124,200,675

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Bills of entry where the supplier is M/S UNIVESAL SOLAR GROUP PTY LTD, Austarila and manufacturer is M/s EACH ENERGY TECHNOLOGY (SUZHOU) CO., LTD. From China

Sr.No	CUSTOMH OUSECODE	BENUMBER	BEDATE	ITEMDESCRIPTION	CTH	QUANTITY	UQC
1	INMUN1	3755480	07.08.2025	POWER PCBA (MODEL:150) (1003 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1003	NOS
2	INMUN1	3755480	07.08.2025	CONTROL PCBA (MODEL:150) (1003 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1003	NOS
3	INMUN1	3755482	07.08.2025	PV SOLAR INVERTER (MODEL:PVBT5KPRO-M1) (308 PCS)	85044090	308	NOS
4	INMUN1	2184820	21.05.2025	CONTROL PCBA (MODEL:100) (7920 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1227.6	KGS
5	INNSA1	4306155	04.09.2025	M25 3PIN PANEL MALE CONNECTOR	85366990	5000	NOS
6	INNSA1	4306155	04.09.2025	M25 3PIN CABEL FEMALE CONNECTOR	85366990	5000	NOS
7	INNSA1	4356504	07.09.2025	PV SOLAR INVERTER PVBT40K-M1	85044090	1	NOS
8	INNSA1	4356504	07.09.2025	PV SOLAR INVERTER PVBT110K-M1	85044090	7	NOS
9	INNSA1	4356504	07.09.2025	PV SOLAR INVERTER PVBT50K-M1	85044090	1	NOS
10	INNSA1	4356504	07.09.2025	PV SOLAR INVERTER PVBT80K-M1	85044090	1	NOS
11	INNSA1	4356504	07.09.2025	PV SOLAR INVERTER PVBT100K-M1	85044090	1	NOS
12	INNSA1	4356504	07.09.2025	PCBA (PRINTED CIRCUIT BOARD WITH ASSEMBLY) (BIS TESTING PURPOSE)	85340000	20	NOS
13	INNSA1	4356504	07.09.2025	PCB (PRINTED CIRCUIT BOARD) (BIS TESTING PURPOSE)	85340000	12	NOS
14	INMUN1	4656197	22.09.2025	PV SOLAR INVERTER (MODEL:PVBT5KPRO-M1) (672 PCS)	85044090	672	NOS
15	INMUN1	2938014	28.06.2025	POWER PCBA (MODEL:150) (997 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	997	NOS
16	INMUN1	2938014	28.06.2025	CONTROL PCBA (MODEL:150) (997 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	997	NOS
17	INMUN1	4856990	01.10.2025	PV SOLAR INVERTER (MODEL:PVBT5KPRO-M1) (698 PCS)	85044090	698	NOS
18	INNSA1	8143471	03.02.2025	65A 5PIN MALE PANEL CONNECTOR HDC-65I5M2	85366990	300	NOS
19	INNSA1	8143471	03.02.2025	M20 3PIN MALE PANEL CONNECTOR HDC-32I3M2	85366990	10500	NOS
20	INNSA1	8143471	03.02.2025	M20 3PIN FEMALE CABLE CONNECTOR HDC-32I3F1	85366990	10500	NOS
21	INNSA1	8143471	03.02.2025	65A 5PIN MALE PANEL CONNECTOR CAP	85389000	300	PCS
22	INNSA1	8143471	03.02.2025	65A 5PIN FEMALE CABLE CONNECTOR HDC-65I5F1	85366990	300	NOS
23	INMUN1	8849538	12.03.2025	CABLE (MODEL: 150-750(S) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	6	KGS
24	INMUN1	8849538	12.03.2025	POWER PCBA (MODEL:250) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	761.4	KGS
25	INMUN1	8849538	12.03.2025	CONTROL PCB A (MODEL: 250) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	84	KGS
26	INMUN1	8849538	12.03.2025	HEATSINK (MODEL: 150-750) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	735	KGS
27	INMUN1	8849538	12.03.2025	DC SWITCH (MODEL: 150-750) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	87.9	KGS
28	INMUN1	8849538	12.03.2025	CABLE (MODEL: 250 (W)) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	12.9	KGS
29	INMUN1	8849538	12.03.2025	CABLE (MODEL:150-750(CT) (300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	15	KGS
30	INMUN1	8849538	12.03.2025	M4 ISOLATION POST (MODEL:115-150) (10000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	10	KGS
31	INMUN1	6435059	20.12.2025	POWER PCBA (MODEL:125) (500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	500	NOS
32	INMUN1	6435059	20.12.2025	CONTROL PCBA (MODEL:125) (500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	500	NOS
33	INBOM4	3077545	18.04.2024	PARTS OF SOLAR BASED DEVICE CONTROL PCB.A - ACTUAL USER	85049090	1000	PCS
34	INBOM4	3077545	18.04.2024	PARTS OF SOLAR BASED DEVICE POWER PCB.A - ACTUAL USER	85049090	1000	PCS
35	INBOM4	3077545	18.04.2024	PARTS OF SOLAR BASED DEVICE CABLE - ACTUAL USER	85049090	4000	PCS
36	INBOM4	3077545	18.04.2024	PARTS OF SOLAR BASED DEVICE DC SWITCH - ACTUAL USER	85049090	1000	PCS

37	INBOM4	3077545	18.04.2024	PARTS OF SOLAR BASED DEVICE AC CONNECTER - ACTUAL USER	85049090	1000	PCS
38	INBOM4	3077545	18.04.2024	PARTS OF SOLAR BASED DEVICE COIL - ACTUAL	85049090	3000	PCS
39	INBOM4	3140832	22.04.2024	PARTS OF SOLAR BASED DEVICE HEATSINK - ACTUAL USER	85049090	270	NOS
40	INMUN1	4836331	02.08.2024	POWER PCBA (MODEL: 25-100) (15000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	13814.98	KGS
41	INMUN1	3454285	13.05.2024	TOP COVER (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1770	KGS
42	INMUN1	3454285	13.05.2024	WALL BRACKET (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	590	KGS
43	INMUN1	3454285	13.05.2024	BOX (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	12244	KGS
44	INMUN1	3454285	13.05.2024	AC CONNECTOR (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	143	KGS
45	INMUN1	3454285	13.05.2024	WIFI STICK (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	132	KGS
46	INMUN1	3454285	13.05.2024	DC MC4 CONNECTOR (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	121	KGS
47	INMUN1	3454285	13.05.2024	CONTROL PCB.A (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	275	KGS
48	INMUN1	3454285	13.05.2024	LCD PCB.A (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	110	KGS
49	INMUN1	3454285	13.05.2024	POWER PCB.A (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	858	KGS
50	INMUN1	3454285	13.05.2024	CERAMIC WAFER (20400 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	73.85	KGS
51	INMUN1	3454285	13.05.2024	SCREWS SET (87000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	118.59	KGS
52	INMUN1	3454285	13.05.2024	CABLE (4400 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILSAP INV & PKG LIST)	85049090	41.36	KGS
53	INMUN1	3454285	13.05.2024	R-CLIP (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.01	KGS
54	INMUN1	3454285	13.05.2024	AC CONNECTOR (200 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	21.9	KGS
55	INMUN1	3454285	13.05.2024	KEY CAP (4400 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.83	KGS
56	INMUN1	3454285	13.05.2024	LUCENCY PC WAFER (200 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.03	KGS
57	INMUN1	3454285	13.05.2024	PROTECTION STRIP (350 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1.19	KGS
58	INMUN1	3454285	13.05.2024	DC SWITCH (9000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1476	KGS
59	INMUN1	3454285	13.05.2024	AC CONNECTOR (9500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	565.25	KGS
60	INMUN1	3454285	13.05.2024	CABLE (19727 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	469.47	KGS
61	INMUN1	3454285	13.05.2024	POTTING COMPOUND (6800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	6800	KGS
62	INMUN1	3454285	13.05.2024	M4 ISOLATION POST (7000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.98	KGS
63	INMUN1	3454285	13.05.2024	R-CLIP (3500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.88	KGS
64	INMUN1	3454285	13.05.2024	CABLE (4900 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILSAP INV & PKG LIST)	85049090	53.1	KGS
65	INMUN1	3454285	13.05.2024	AC CONNECTOR (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	522	KGS
66	INMUN1	3454285	13.05.2024	DC SWITCH (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	579	KGS
67	INMUN1	3454285	13.05.2024	MAGNETIC RING (6000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	306	KGS
68	INMUN1	3632030	23.05.2024	DC SWITCH (10000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1640	KGS
69	INMUN1	3632030	23.05.2024	COIL (15000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILSAP INV & PKG LIST)	85049090	4455	KGS
70	INMUN1	3632030	23.05.2024	AC CONNECTOR (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	180	KGS
71	INMUN1	3632030	23.05.2024	CABLE (86000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	531.5	KGS
72	INMUN1	3632030	23.05.2024	POWER PCB.A (2800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	2578.8	KGS
73	INMUN1	3632030	23.05.2024	CONTROL PCB.A (2800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	434	KGS
74	INMUN1	3865180	06.06.2024	COIL (MODEL: 25-100(BC)(3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	876	KGS
75	INMUN1	3865180	06.06.2024	COIL (MODEL:25-100(AFC) (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	894	KGS

76	INMUN1	3865180	06.06.2024	COIL (MODEL:25-100)(AFC) (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	903	KGS
77	INMUN1	3865180	06.06.2024	POWER PCBA (MODEL:25-100) (2200 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	2026.2	KGS
78	INMUN1	3865180	06.06.2024	CONTROL PCBA (MODEL:25-100) (2200 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	341	KGS
79	INMUN1	3865180	06.06.2024	LCD PCBA (MODEL: 25-100) (1300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	110.5	KGS
80	INMUN1	3865180	06.06.2024	CABLE (MODEL: 25-100) (6000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	105	KGS
81	INMUN1	3865180	06.06.2024	HEATSINK (MODEL: MINI3K) (1500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1500.6	KGS
82	INMUN1	3865180	06.06.2024	HEATSINK (MODEL: MINI4K) (1500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1113	KGS
83	INMUN1	3865180	06.06.2024	DC SWITCH CAP (MODEL: 25-100) (900 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	4.95	KGS
84	INMUN1	3865180	06.06.2024	CT RESERVED CAP (MODEL: 25-100) (1000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	5.5	KGS
85	INMUN1	5089487	16.08.2024	HEATSINK (MODEL: 125-150) (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	6900	KGS
86	INMUN1	5089487	16.08.2024	CABLE (MODEL: 125-150) (1100PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	19.25	KGS
87	INMUN1	5089487	16.08.2024	POWER PCBA (MODEL: 125-150) (2000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1842	KGS
88	INMUN1	5089487	16.08.2024	CONTROL PCBA (MODEL: 125-150) (2000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	310	KGS
89	INMUN1	4138915	22.06.2024	AC CONNECTOR (MODEL:25-100) (12000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	720	KGS
90	INMUN1	4138915	22.06.2024	CABLE (MODEL: 25-100)(TS) (20000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	130	KGS
91	INMUN1	4138915	22.06.2024	HEATSINK (MODEL: MINI4K) (10000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	10004	KGS
92	INMUN1	4138915	22.06.2024	HEATSINK (MODEL: MINI3K) (8000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	5936	KGS
93	INAMD4	6693958	15.11.2024	POWER PCBA 150 PRO	85049090	50	PCS
94	INAMD4	6693958	15.11.2024	CONTROL PCBA 150 PRO	85049090	50	PCS
95	INMUN1	4258517	29.06.2024	COIL (MODEL:25-100)(BC) (4000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1168	KGS
96	INMUN1	4258517	29.06.2024	COIL (MODEL:25-100)(AFC) (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	894	KGS
97	INMUN1	4258517	29.06.2024	COIL (MODEL:25-100)(AFC) (3000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	903	KGS
98	INMUN1	4258517	29.06.2024	CABLE (MODEL: 25-100)(WP) (13000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	227.5	KGS
99	INMUN1	4258517	29.06.2024	CABLE (MODEL: 25-100)(CP) (5000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	70	KGS
100	INMUN1	4258517	29.06.2024	DC SWITCH (MODEL: 25-100) (10000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1640	KGS
101	INMUN1	4258517	29.06.2024	POTTING COMPOUND (MODEL: 25-100) (5800 PCS) (PARTS OF SOLARBASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	5800	KGS
102	INMUN1	4258517	29.06.2024	DC SWITCH CAP(MODEL: 25-100) (100 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.55	KGS
103	INMUN1	4138917	22.06.2024	POWER PCBA (MODEL:25-100) (5000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	4605	KGS

104	INMUN1	4138917	22.06.2024	CONTROL PCBA (MODEL:25-100) (5000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	775	KGS
105	INMUN1	4138917	22.06.2024	LCD PCBA (MODEL: 25-100) (2700 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	229.5	KGS
106	INMUN1	4138917	22.06.2024	COIL (MODEL: 25-100) (BC) (12000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	3504	KGS
107	INMUN1	4138917	22.06.2024	COIL (MODEL: 25-100) (AFC) (13000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	3874	KGS
108	INMUN1	4138917	22.06.2024	COIL (MODEL: 25-100) (AFC) (13000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	3913	KGS
109	INBOM4	3319535	03.05.2024	HEATSINK (MODEL NO.100)(PARTS OF SOLAR BASED DEVICE HEATSINK-ACTUAL USER)	85049090	397	PCS
110	INBOM4	3319535	03.05.2024	HEATSINK (MODEL NO.75)(PARTS OF SOLAR BASED DEVICE HEATSINK-ACTUAL USER)	85049090	640	PCS
111	INMUN1	2301880	26.02.2024	CONTROL-PCB.A (2100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDTLS AS PER INV&PL)	85049090	325.5	KGS
112	INMUN1	2301880	26.02.2024	LCD-PCB.A (2100 PCS)(PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	178.5	KGS
113	INMUN1	2301880	26.02.2024	POWER PCB.A (2100 PCS)(PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	2244.9	KGS
114	INMUN1	2301880	26.02.2024	DC SWITCH (3650 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	660.95	KGS
115	INMUN1	2301880	26.02.2024	MAGNETIC RING (4300 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	219.3	KGS
116	INMUN1	2301880	26.02.2024	COIL (4500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILSAP INV & PKG LIST)	85049090	1336.5	KGS
117	INMUN1	2301880	26.02.2024	HEATSINK (3600 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	6226.35	KGS
118	INMUN1	2301880	26.02.2024	POTTING COMPUND (1800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1800	KGS
119	INMUN1	2301880	26.02.2024	AC CONNECTOR (4100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULLDETAILS AP INV & PKG LIST)	85049090	261.45	KGS
120	INMUN1	2301880	26.02.2024	CABLE (15000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	396.47	KGS
121	INMUN1	2301880	26.02.2024	M4 ISOLATION POST (5000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.7	KGS
122	INMUN1	2301880	26.02.2024	R-CLIP (2500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	0.63	KGS
123	INMUN1	7091678	06.12.2024	CONTROL PCB A (MODEL:25-100) (1440 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	223.2	KGS
124	INMUN1	7091678	06.12.2024	POWER PCB A (MODEL: 150 PRO) (500 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1078.68	KGS
125	INMUN1	7091678	06.12.2024	CONTROL PCB A (MODEL: 150 PRO) (500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	130	KGS
126	INMUN1	7091678	06.12.2024	LCD PCB A (MODEL: 150 PRO) (500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	42.5	KGS
127	INMUN1	4328467	04.07.2024	POWER PCBA (MODEL: 25-100) (10000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	9210	KGS
128	INMUN1	4328467	04.07.2024	CONTROL PCBA (MODEL: 25-100) (10000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1550	KGS
129	INMUN1	7416055	23.12.2024	AC CONNECTOR (MODEL:150-500) (1000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	325	KGS
130	INMUN1	7416055	23.12.2024	AC CONNECTOR (MODEL: 750) (100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	47.1	KGS
131	INMUN1	7416055	23.12.2024	CABLE (MODEL: 150-750(WP)) (800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	19.44	KGS
132	INMUN1	7416055	23.12.2024	CABLE (MODEL: 150-750(S)) (800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	3.43	KGS
133	INMUN1	7416055	23.12.2024	CABLE (MODEL: 150-750(CT) (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	21.23	KGS
134	INMUN1	7416055	23.12.2024	DC SWITCH (MODEL: 150-750) (800 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	223.84	KGS
135	INMUN1	7416055	23.12.2024	HEATSINK (MODEL: 150-750) (1100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	2680	KGS

136	INMUN1	7416055	23.12.2024	CURRENT TRANSFORMER (MODEL:75-150) (200 PCS) (PARTS OF SOLARBASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	65.2	KGS
137	INMUN1	7416055	23.12.2024	CURRENT TRANSFORMER (MODEL:125-750) (200 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	114.2	KGS
138	INMUN1	7416055	23.12.2024	INVERTER TEST EQUIPMENT(AGING POWER CABINET)(MODEL:9100S)(1PCS)(PARTS OF SOLAR BASED DEVICE) (FULL DTLS AP INV&PKG LIST)	85049090	767	KGS
139	INMUN1	7490362	27.12.2024	POWER PCBA (MODEL: 150 PRO) (250 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	534.5	KGS
140	INMUN1	7490362	27.12.2024	CONTROL PCBA (MODEL: 150 PRO) (250 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	65	KGS
141	INMUN1	7490362	27.12.2024	POWER PCBA (MODEL: 500) (200 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	460.4	KGS
142	INMUN1	7490362	27.12.2024	CONTROL PCBA (MODEL: 500) (200 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	52	KGS
143	INMUN1	7490362	27.12.2024	POWER PCBA (MODEL: 750) (100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	258	KGS
144	INMUN1	7490362	27.12.2024	CONTROL PCBA (MODEL: 750) (100 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	26	KGS
145	INMUN1	4516779	15.07.2024	COIL (MODEL: 25-100 (BC) (35000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	10220	KGS
146	INMUN1	4516779	15.07.2024	COIL (MODEL: 25-100(AFC) (70000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	20965	KGS
147	INMUN1	4516779	15.07.2024	AC CONNECTOR (MODEL: 25-100) (5500 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	192.5	KGS
148	INMUN1	4516779	15.07.2024	CABLE (MODEL: 25-100 (TS) (23500 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	152.75	KGS
149	INMUN1	4516779	15.07.2024	POWER PCBA (MODEL: 25-100) (15000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	13815	KGS
150	INMUN1	4516779	15.07.2024	CONTROL PCBA (MODEL: 25-100) (10000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1550	KGS
151	INMUN1	4516779	15.07.2024	CABLE (MODEL: 25-100 (WP) (38773 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	678.53	KGS
152	INMUN1	4516779	15.07.2024	POTTING COMPOUND (MODEL: 25-100) (19200 PCS) (PARTS OF SOLARBASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	19200	KGS
153	INMUN1	4516779	15.07.2024	HEATSINK (MODEL: 25-100) (7042 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	7044.82	KGS
154	INMUN1	4516779	15.07.2024	HEATSINK (MODEL: MINI4K) (8103 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	8106.24	KGS
155	INMUN1	4516779	15.07.2024	HEATSINK (MODEL: MINI3K) (16450 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	12205.9	KGS
156	INMUN1	4516779	15.07.2024	AGING POWER CABINET (MODEL: PV-480-1000-A2) (2 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	1030	KGS
157	INMUN1	4698183	25.07.2024	POWER PCBA (MODEL: 25-100) (10000 PCS) (PARTS OF SOLAR BASEDDEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	9209.98	KGS
158	INMUN1	4698183	25.07.2024	CONTROL PCBA (MODEL: 25-100) (5000 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	775	KGS
159	INMUN1	4698183	25.07.2024	HEATSINK (MODEL: 25-100) (2688 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	2689.08	KGS
160	INMUN1	4698183	25.07.2024	HEATSINK (MODEL: MINI3K) (3410 PCS) (PARTS OF SOLAR BASED DEVICE) (FULL DETAILS AP INV & PKG LIST)	85049090	2530.22	KGS



PVBLINK TECHNOLOGY PRIVATE LIMITED

To,
Sr. Intelligence Officer,
DRI Zonal Unit,
Ahmedabad, Gujarat.

Date: 10/12/2025

Sub: Ongoing submission of Documents

Ref: File No:- DRI/AZU/GI-02/Enq(INT-24/2024)2024

Respected Sir,

With reference to the above-mentioned subject and in continuation of our earlier submissions, we hereby submit the following additional documents as required:

1. Copy of the Customs Order

We request you to kindly acknowledge the receipt of the above documents. If any further information or documents are required, please let us know. We shall provide the same within the stipulated time period.

For, PVblink-Technology Private Limited


Jatin Patel
Manager

 Block No: 546/2, Opp. IBP Petrol Pump, B/h Shantam Pharmaceuticals, Rakanpur,
Tal: Kalol, Dist Gandhinagar, Gujarat 382722.

 www.pvblink.com  info@pvblink.com  +91 92277 06831





OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE: MUNDRA, KUTCH
MUNDRA PORT & SPL ECONOMIC ZONE, MUNDRA-370421
Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62

A	File No.	CUS/APR/ASS/4512/2023-Gr 5-6-O/o Pr Commr-Cus-Mundra
B	Order-in-Original No.	MCH/593/DC/GRP-5/2023-24
C	Passed by	SHRIKANT MANTRI Deputy Commissioner of Customs, Import Group-V, Custom House, Mundra.
D	Date of Order	10.11.2023
E	Noticee / Party / Importer / Exporter	M/s PVBLINK TECHNOLOGY PRIVATE LIMITED, 546/2, opp. IBP Petrol Pump B/h Shantam Pharmaceuticals, Santej Road, Rakanpur, Tal : Kalol, Gandhinagar - 382721
F	DIN	20231171MO0000777A61

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

" THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA "

having his office at 7th floor, Mridul Tower, Near Times of India Building,
Ashram Road, Ahmedabad - 380 009.
3. Appeal shall be filed within sixty days from the date of communication of this order.
4. The appeal should bear Court Fee Stamp of Rs.5/- (Rupees five only) under Court Fee Act and it must be accompanied by -
 - i. A copy of the appeal , and
 - ii. This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs.5/- (Rupees Five only) as prescribed under Schedule-I, Item 6 of Court Fees Act, 1870.
5. An appeal against this order shall lie before the Commissioner (Appeals) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty, are in dispute or penalty, where penalty alone is in dispute.
6. Proof of payment of duty/interest/fine/penalty etc. should be attached with the appeal memo.
7. While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

Recd.
21/11/23

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ASSESSMENT ORDER UNDER SECTION 17(5) OF THE CUSTOMS ACT,1962

BRIEF FACTS OF THE CASE

M/s PVBLINK TECHNOLOGY PRIVATE LIMITED, 546/2, opp. IBP Pet Pump B/h Shantam Pharmaceuticals, Santej Road, Rakanpur, Tal : Kalol, Gandhinagar – 382721 (holder of IEC No. AANCP2948J) (herein after also referred to as “the importer”) filed Bill of Entry No. 8348557 dated 18.10.2023 through their Customs Brker M/s. IOCC Shipping Pvt Ltd, at Customs House, Mundra for declared assessable value of Rs. 1,26,51,952/- for clearance of imported goods. The said Bill of Entry was filed as ‘self assessed’ to duty under Section 17(1) of Customs Act, 1962.

2. The details of the goods declared are as follows:

Bill of Entry	Importer	Item No.	Description of Goods	of RITC	Quantity	Declared Assessable Value in INR
8348557 dt. 18.10.2023	M/s.PVBLINK Technology Private Limited	1	Processors PCB.A (Parts of Solar Based Device)	85423100	1556 PCS	31,54,131/-
		2	Control- PCB.A (Parts of Solar Based Device)	85423100	1556 PCS	89,00,649/-
		3	LCD- PCB.A (Parts of Solar Based Device)	85312000	1556 PCS	5,97,172/-

3. During the assessment of the said Bill of Entry No. 8348557 dated 18.10.2023, a query was raised to importer in ICES by Faceless Assessing Group (FAG) Assessing Officer, which is as follows:

Query Ser No : 1
Officer ID : 10040071
Date of Entry : 18/10/2023
Status : Confirmed
Query Text :

UPLOAD CATALOGUE OF THE GOODS

Reply to the Query : Reply Date 19-10-2023

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RESPECTED SIR, WE REFER TO YOUR FIRST QUERY AND AS DESIRED BY YOU, WE ARE UPLOADING HERewith CATALOGUE/PHOTOES vide IRN NO. 2023101900078979. WE TRUST YOU WILL FIND THE UPLOADED DOCUMENTS IN ORDER. THANK YOU, SIR, FOR YOUR KIND CO-OPERATION.

Query Ser No : 2
Officer ID : 10040071
Date of Entry : 19/10/2023
Status : Confirmed
Query Text :

1. AS PER THE UPLOADED CATALOGUE THE GOODS APPEAR TO CLASSIFIABLE U 8537/8538. PLEASE GIVE CONSENT FOR CHANGE OF CTH OR JUSTIFY Y CLASSIFICATION . PLEASE UPLOAD TECHNICAL WRITEUP AND SUPPORTING DOCUI IN SUPPORT OF YOUR CTH.
2. UPLOAD PURCHASE ORDER
3. UPLOAD PREVIOUS BILL OF ENTRY FOR VALUE REFERENCE

Reply to the Query : Reply Date 21-10-2023

RESPECTED SIR, WE REFER TO YOUR SECOND QUERY AND REPLY AS UNDER. WE UPLOADED THE FOLLOWING SUPPORTING DOCUMENTS AS DESIRED BY YOU. PROFORMA INVOICE vide IRN 2023102100074242 2. WRITE-UP vide IRN 2023102100074241 3. PREVIOUS B/E NO.7376488/16.8.23 WITH INVOICE vide IRN 2023102100074239 4. PREVIOUS B/E NO.8141028/4.10.23 WITH INVOICE vide IRN 2023102100074240 FROM THE ABOVE IT WOULD BE CLEAR THAT ITC INDICATED IN B, CORRECT AND GOODS CANNOT BE CLASSIFIED UNDER CHAPTER HEADINGS 8537/8538 WHICH COVER OTHER PRODUCTS. THE PREVIOUS INVOICES UPLOADED WOULD ALSO ENABLE YOUR GOODSELF TO NOTE THAT PRICES SLIGHTLY VARY ON ACCOUNT OF DIFFERENT MODELS. PLEASE FIND THE ABOVE IN ORDER. THANK YOU, SIR.

Query Ser No : 3
Officer ID : 10040071
Date of Entry : 21/10/2023
Status : Confirmed
Query Text :

THE CTH 8542 IS FOR INTEGRATED CIRCUITS AND AS THE IMPORTED GOODS PRINTED CIRCUIT BOARD ASSEMBLY THE SAME WILL NOT BE CLASSIFIABLE UNDER 8542. CTH 8537/38 WAS SUGGESTED FOR GENERAL USE. BUT AS THE GOODS ARE PARTS OF SOLAR INVERTER WHICH IS CLASSIFIED UNDER CTH 85044010, AND AS THE PARTS CANNOT BE CLASSIFIED UNDER CTH 85049090, THE IMPORTED GOODS APPEAR TO BE RIGHTLY CLASSIFIABLE UNDER 85049090. PLEASE GIVE CONSENT FOR CHANGE OF CTH.

Reply to the Query : Reply Date 24-10-2023

Respected Sir, We refer to your query no.3 and may be please permitted to reply as follow. Firstly, we had indicated that the items imported were parts of solar based device in the B/Entry itself and in your query no.2, you had indicated a different classification which now you say in your present query no.3 that it is for general use and that it is classifiable under a still different heading. We had uploaded various B/E covering same product and assessed by the appraising sections of various customs houses under FAG. Therefore, we are inclined to conclude that the generally accepted practice of assessment procedures is not being followed in this case and is mainly intended to deny benefit granted by Ministry vide Notification No.24 dated 1.3.2005. Another point which we wish to reiterate is that

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classification does not change with changes in duty structure. Lastly, we request your goodself to assess the said B/E in the light of the above facts and contentions for which we shall be grateful to you, Sir. Thank you.

4. The said Bill of Entry No. 8348557 dated 18.10.2023 was pushed to Port Assessment Group (PAG) by FAG Assessing Officer for following reason:

THE GOODS IMPORTED ARE PCB ASSEMBLY FOR SOLAR BASED DEVICES. THE GOOD CLASSIFIED UNDER CTH 8542 WHICH IS APPLICABLE FOR INTEGRATED CIRCUITS. WHERE GOODS APPEAR TO BE RIGHTLY CLASSIFIABLE UNDER 85049090. THE IMPORTER HAS CONSENTED FOR CHANGE IN CLASSIFICATION. TO SAVE DWELL TIME THE BE MAY BE FULLY EXAMINED AT PAG.

5. The importer has uploaded End Use Certificate in E-Sanchit that the items imported vide Bill of Entry No. 8348557 dated 18.10.2023 i.e. Processor PCB A, Control PCB A & LCD PCB A are parts of Solar Inverter. As the declared goods are parts of Solar Inverter which merits classification under CTH 85049090, accordingly, the Bill of Entry No. 8348557 dated 18.10.2023 re-assessed in CTH 85049090.

DISCUSSION & FINDINGS

6. I find that M/s PVBLINK TECHNOLOGY PRIVATE LIMITED, 1: 546/2, of IBP Petrol Pump B/h Sha Santej Road, Rakanpur, Tal : Kalol, Gandhinagar – 382721 (holder of IEC No. AANCP2948J) (herein after also referred to as “the importer”) filed Bill of Entry No. 8348557 dated 18.10.2023 through their Customs Brker M/s. IOCC Shipping Pvt Ltd, at Customs House, Mundra for declared assessable value of Rs. 1,26,51,952/- for clearance of imported goods. The said Bill of Entry was filed as ‘self assessed’ to duty under Section 17(1) of Customs Act, 1962.

7. I further find that the importer has uploaded End Use Certificate in E-Sanchit that the items imported vide Bill of Entry No. 8348557 dated 18.10.2023 i.e. Processor PCB A, Control PCB A & LCD PCB A are parts of Solar Inverter.

8. I find that the ‘Static Converters’ have been specifically defined and mention in Heading 8504 40 and ‘parts of Static converter’ are covered in Tariff Entry 8504 90 90 of Customs Tariff Act, 1975. The tariff Entry for Static Converters and parts for goods of Heading 8504 in the Custom Tariff Act, 1975 is as below:

Chapter or heading	Item Description	Effective BCD Rate ADV or sub-heading or
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tariff item

8504 40	- Static Converter	
8504 40 10	--- Electric Inverter	20%
	--- Rectifier:	
8504 40 21	---- Dip Bridge Rectifier	20%
8504 40 29	---- Other	20%
8504 40 30	--- Battery Chargers	20%
8504 40 40	--- Voltage Regulators and Stabilizer	20%
8504 40 90	--- Other	20%
8504 90	- Parts	
8504 90 10	--- of transformers	10%
8504 90 90	--- Other	15%

8 (a). The goods Static converter classifiable under Sub-Heading 8504 40 and its parts classifiable under Tariff Entry 8504 90 90 are covered by Exemption Notification 57/2017-Cus dated 30.06.2017 (as amended). The relevant entry of Notification for the subject item is as below:

S. No.	Chapter or Heading or Sub-Heading or Tariff Item	Description of goods	Rate	Cond
13	8504 40	All goods other than the following goods, namely:- a. Charger or power adapter; b. Solar inverter	10%	-
13A	8504 90 90	All goods other than the following goods, namely:- a. Printed Circuit Board Assembly of Charger or Power adapter; b. Moulded Plastic of charger or power adapter;	10%	-

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In pursuance of Notification, all the goods mentioned in Sub-Heading 8504 40 and Tariff Entry 8504 90 90 except the items mentioned in sr. no. (a) and (b) of entry 13 and 13 A are exempted from BCD in excess of rate @ 10% ADV.

8 (b). The HSN Explanatory Notes for Heading 8504 and the definitions/types of Static Converters as per HSN Explanatory Notes of heading 8504 are summarised as below:

Electric Static Converters

The apparatus of this group is used to convert electrical energy in order to adapt it for further use. They incorporate converting elements (e.g. valves) of different types. They may also incorporate various Auxiliary devices (e.g. transformers, induction coils, resistors, command regulator etc.). Their operation is based on the principle that the converter elements act alternately as conductors and non-conductors.

The fact that these apparatuses often incorporate auxiliary circuits to regulate the voltage of the emerging current does not affect their classification in this group, nor does the fact that they are sometimes referred to as voltage or current regulators.

This group includes:

- a. *Rectifier by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.*
- b. *Inverters by which direct current is converted to alternating current.*
- c. *Alternating current converters and cycle converters by which alternating current (single or polyphase) is converted to a different frequency or voltage.*
- d. *Direct current converters by which direct current is converted to a different voltage.*

8 (c). The classification of goods in the First Schedule i.e. Import Tariff is governed by the principles / Rules – General Rules of Interpretation (GIR) of the First Schedule mentioned therein.

8 (d). The Note 2 of Section XVI and its explanation in HSN Explanatory Notes is essential for understanding classification for Static Converters and parts of static Converter.

The Section Note 2 of Section XVI is as below:

"Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:

- a. *parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;*
- b. *other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate....."*

9. In the view of above, it appears that static converters i.e. Inverters, Battery chargers, Bridge Rectifiers & Adapters are appropriately classifiable

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under Customs Tariff sub heading 8504 40 in terms of Rule 1 of GIR, Section Note 2(a) of Section XVI for Chapter 84 and 85 read with HSN explanatory notes of Section Note of Section XVI and parts of static converters i.e parts of inverters are appropriately classifiable under Customs Tariff sub heading 8504 90 in terms of Rule 1 of GIR, Section Note 2(a), 2(b) of Section XVI for Chapter 84 and 85.

10. Further, it is apparent from above discussion that the Solar Inverter is classifiable in CTH 8504 4010 with BCD rate 10 % ADV and parts of Solar Inverter in CTH 8504 9090 with BCD Rate @10% ADV. Importer M/s. PVBLINK TECHNOLOGY PRIVATE LIMITED classified item no. 1, 2 of the Bill of Entry No. 8348557 dated 18.10.2023 under CTH 85423100 and item no. 3 under CTH 85312000 with the claim of lower BCD rate instead of correct classification under CTH 85049090.

ORDER

11.1 In the view of the foregoing, I reject the declared CTH of the goods imported against Bill of Entry No. 8348557 dated 18.10.2023.

11.2 I demand applicable duty amounting to Rs. 39,19,575/- (Rupees Thirty nine lakh nineteen thousand five hundred and seventy five only) not paid by the importer on the aforesaid imported goods.

11.2 I order for re-assessment of the subject Bill of Entry No. 8348557 dated 18.10.2023 by changing the declared CTH to the CTH 85049090 under Section 17(4) of the Customs Act, 1962.

(Shrikant Mantri)
Deputy Commissioner of Customs,
Import Assessment Group- V,
CH Mundra.

To,
M/s PVBLINK TECHNOLOGY PRIVATE LIMITED,
546/2, opp. IBP Petrol Pump B/h Shantam Pharmaceuticals,
Santej Road, Rakanpur, Tal : Kalol,
Gandhinagar – 382721

Copy to:

1. The Dy. Commissioner, RRA Section, CH Mundra.
2. Office copy.

Signed by

Shri Kant Mantri

Date: 10-11-2023 18:19:54