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Panel Report in *India-Export Related Measures* – End of the road for export promotion programs?

By **Divyashree Suri**

On 14 March 2018, the United States requested consultations with the Government of India under the WTO Dispute Settlement Mechanism on some of the export promotion programs maintained by India.

The US claimed that the following export promotion programs are 'prohibited subsidies' within the meaning of Article 3 of the WTO Agreement on Subsidies and Countervailing Measures ("ASCM"):

S.No.	Programs	Description
1.	Export Oriented Units ("**EOU**")	A range of entitlements are granted to the EOUs subject to a commitment to export their production of goods and services. Two of such entitlements at issue were: (i) Units can import goods without the payment of customs duty; and (ii) Units can domestically procure goods free of taxes.
2.	Export Promotion Capital Goods ("**EPCG**") Scheme	Capital goods used for exported goods are exempted from customs duties on importation, subject to two export obligations: (i) Specific Export Obligation: Over a six year period, the participant must achieve exports equaling at least six times the duties, taxes and cess saved on capital goods. (ii) Average Export Obligation: Participant must maintain exports of the same goods above average level of its exports during the three year period preceding EPCG authorization
3.	Special Economic Zones ("**SEZ**")	SEZs are geographical regions which provide for range of benefits to

	Scheme	the units set up within the SEZs. The Preamble and Section 5 of the SEZ Act provides for "promotion of exports". SEZ unit requires positive Net Foreign Exchange Earning (NFEs).
4.	Duty Free Imports for Exporters Scheme ("**DFIS**")	Notification No. 50/2017-Cus. caps the rate of import duty on product if the goods are being imported for use in the manufacture of final products for export.
5.	Merchandise Exports from India Scheme ("**MEIS**")	provides "Duty Credit exports of certain h can be used to pay: nd additional customs Taxes & duties on procured goods; and ther charges and fees Government.

The US claimed that these export promotion programs can no longer be maintained by India and are required to be withdrawn. The US claimed that in 2016, India has crossed the exemption threshold provided in the ASCM Agreement to developing countries.[1]

Consultations failed to resolve the dispute between India and the US and upon the request being made by the US, the WTO Panel was established to resolve the dispute.

Substantive aspects of the Panel decisions

Article 3 of the ASCM provides for 'prohibited subsidies' i.e. subsidies which are not allowed to be granted or maintained by WTO member countries. Subsidies contingent, in law or in fact, upon export performance are considered as prohibited subsidies as per paragraph 1(a) of Article 3 of ASCM. However, Article 27 of the ASCM provides for 'special and differential treatment' towards developing countries, which states that:

"27.2 The prohibition of paragraph 1(a) of Article 3 shall not apply to:

(a) developing country Members referred to in Annex VII.

(b) other developing country Members for a period of eight years from the date of entry into force of the WTO Agreement, subject to compliance with the provisions in paragraph 4."

Annex VII provided that several developing countries including India can maintain export contingent subsidy programs provided that their per capita income did not cross $1000 mark in current dollars and did not reach $1,000 in constant 1990 dollars for three consecutive years.[2] Paragraph 2(b) of Article 27 would be applicable to these developing countries including India when they cross these thresholds.

It was not disputed that India crossed these thresholds in 2016 and had graduated under

[1] Panel Report, *India-Export Related Measures*, Para. 7.22. *Committee on Subsidies and Countervailing Measures, Annex VII(b) of the Agreement on Subsidies and Countervailing Measures, G/SCM/110/Add.14 (11 July 2017); Committee on Subsidies and Countervailing Measures, Annex VII(b) of the Agreement on Subsidies and Countervailing Measures, G/SCM/110/Add.15 (20 April 2018)*

[2] Doha Ministerial Conference decided to put a condition that not only the GNI per capita income should cross $1000 mark in current dollars, it should also reach $1,000 in constant 1990 dollars for three consecutive years. See WT/MIN(01)/17, 14 November 2001, paras. 10.1 and 10.4. Precise methodology for arriving at the GNI per capita income in 1990 dollars is contained in the proposal by the Chairman of the Committee set forth in G/SCM/38.

Annex VII and Article 27 of the ASCM starting from the year 2017.[3]

India argued before the Panel that export promotion programs are not subsidies under Article 1 of the ASCM and even if these export promotion programs are considered as prohibited subsidies, India was entitled to the eight-year period mentioned in paragraph 2(b) of Article 27 starting from the time it graduated. India contended that the Panel should keep in mind the context, object and purpose of the ASCM while interpreting Article 27.2(b).

Thus, the Panel was required to decide:

1) Whether the export promotion programs maintained by Government of India are prohibited subsidies within the meaning of paragraph 1(a) of Article 3 of the ASCM.
2) What is the time period available to India to withdraw these subsidy programs.

Prohibited subsidy under Article 3 of the ASCM

The footnote 1 provides that *an exemption or remission of duties or taxes on an exported product not in excess of the duties and taxes which have accrued shall not be deemed to be a subsidy*. The footnote 1 must also be read with Annexes I to III of the ASCM, which provides further guidelines regarding permissible export promotion programs. India argued that the export promotion programs under challenge do not qualify as subsidies at all in accordance with footnote 1 of the ASCM.

On analysis of the export promotion programs, the Panel found that except with regard to the exemption from central excise duty under EOU Scheme and certain categories of exemptions under DFIS, the rest of the challenged programs were not protected by the permissible criteria laid down under footnote 1 of the ASCM. Consequently, the export promotion programs were considered as subsidies within the meaning of Article 1.1(a) of the ASCM.

The Panel held that the challenged subsidies were contingent in law upon export performance because the subsidy programs expressly required export obligation as the criterion for availing the tax benefit. Thus, the Panel observed that the export promotion programs were therefore prohibited within the meaning of Article 3 of the ASCM.

Time period under Article 27 of ASCM

The Panel disagreed with India's argument that the eight-year period in Article 27.2(b) of the ASCM starts from the day of graduation from Annex VII. The Panel concluded that the eight-year transition period from the date of entry into force of the WTO Agreement had expired on 1 January 2003, including for Members graduating from Annex VII(b).

The Panel, considering the administrative and legal mechanism required to implement the withdrawal of different programs, gave different time period for the withdrawal of each subsidy program from the day of adoption of Panel Report.

Challenged Measure	**Days granted by Panel to withdraw**
EOU and Sector Specific Schemes	120 days
EPCG	120 days
SEZ	180 days
DFIS	90 days
MEIS	120 days

[3] For detailed discussion on the applicability of threshold requirement, refer to "Export Promotion Programmes and SCM Agreement- Has the Countdown Begun?" by Bhargav Mansatta, found at: <https://www.lakshmisri.com/insights/articles/export-promotion-programmes-and-scm-agreement-has-the-countdown-begun/>

Conclusion

The panel report has wide reaching effect on the Indian export sector and has generated serious concerns amongst Indian exporters who are using these export promotion programs to gain competitive advantage. India has filed an appeal on 19th November 2019 and therefore the Panel Report has not been adopted, thus providing India some additional time for withdrawing the challenged schemes. It may also be noted that India will also gain additional time from the critical circumstances facing the WTO Appellate Body. For the first time since the advent of WTO, the Appellate Body may become effectively dysfunctional. It may run out of its minimum quorum of three members on 11th December 2019, when two of the three existing Appellate Body Member retire on 10th December 2019. Interestingly, the crisis in the Appellate Body is attributable to the US as it is the US that has repeatedly blocked the selection process for filling vacancies at the WTO's Appellate Body.

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Trade Remedy News

Trade Remedy actions by India

Product	Country	Notification No.	Date of Notification	Remarks
Clear Float Glass	Pakistan, Saudi Arabia, UAE	F.No.7/03/2019-DGTR	7-11-2019	Final findings recommend continuation of definitive ani-dumping duty.
Continuous Cast Copper Wire Rods	Indonesia, Malaysia, Thailand, Vietnam	F. No.6/17/2018-DGAD	05-11-2019	Final findings recommend imposition of definitive Countervailing duty.
Fiberboards	Indonesia, Malaysia, Sri Lanka, Thailand, Vietnam	F. No. 06/17/2019-DGTR	05-11-2019	Initiation of Anti-Subsidy Investigation.
Isopropyl Alcohol	-	F. No. 22/6/2019-DGTR	04-11-2019	Initiation of Safeguard (Quantitative Restrictions) Investigation.
Jute products	Bangladesh, Nepal	44/2019-Cus. (ADD)	11-11-2019	Definitive anti-dumping duty imposed on goods from specific entities for which new shipper review was concluded

Product	Country	Notification No.	Date of Notification	Remarks
Nylon Tyre Cord Fabric	China	F. No. 7/22/2019-DGTR	21-11-2019	Initiation of Sunset Review of Anti-Dumping Duty
Polybutadiene Rubber	Korea RP	F. No. 22/7/2019	07-11-2019	Initiation of Bilateral Safeguard Investigation under India-Korea Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017.
Saturated Fatty Alcohols	Indonesia, Malaysia and Thailand	41/2019-Cus. (ADD)	25-10-2019	Definitive antidumping duty imposed on goods exported/produced by M/s. PT. Energi Sejahtera Mas (Producer) Indonesia and through M/s. Sinarmas Cepsa Pte Ltd (Exporter), Singapore.
Sodium Citrate	China	F. No 7/21/2019-DGTR	25-10-2019	Initiation of Sunset review of Anti-Dumping investigation.
Sodium Nitrite	China	F. No. 15/06/2016-DGAD	8-11-2019	Anti-dumping duty recommended to be revised.
Styrene Butadiene Rubber	Korea RP	F. No. 6/21/2019-DGTR	29-10-2019	Initiation of Anti-Subsidy Investigation

Trade remedy actions against India

Product	Country	Notification No.	Date of Notification	Remarks
Finished Carbon Steel Flanges	USA	84 FR 57848 [A-533-871]	29-10-2019	Preliminary Results of Antidumping Duty Administrative Review; 2017-2018
Forged steel fittings	USA	US DOC Press Release	13-11-2019	Initiation of new antidumping duty (AD) and countervailing duty (CVD) investigations
Frozen Warm-water Shrimp	USA	84 FR 57847 [A-533-840]	29-10-2019	Final Results of Antidumping Duty Administrative Review; 2017-2018
Oil Country Tubular Goods	USA	84 FR 64462 [A-533-857]	22-11-2019	Final Results and No Shipments Determination of Antidumping Duty Administrative Review; 2017-2018

Product	Country	Notification No.	Date of Notification	Remarks
Polyester textured yarn	USA	US DOC Press Release	14-11-2019	Affirmative final determinations in the antidumping duty (AD) and countervailing duty (CVD) investigations
Stainless Steel Bar	USA	84 FR 56179 [A-533-810]	21-10-2019	Final Results of Administrative Review of the Antidumping Duty Order; 2017-2018.
Zinc coated (galvanised) steel	Australia	521	29-10-2019	Review: Dumping and Subsidy Investigation

WTO News

US Duties on Indian Steel Products - Compliance Panel Report issued

On 15 November 2019, the Panel issued its report in the case brought by India in "*United States - Countervailing Measures on Certain Hot Rolled Carbon Steel Flat Products from India - Recourse to Article 21.5 of the DSU by India*" (DS436). The dispute was concerned with the countervailing measures imposed by USA on imports of certain steel products from India. According to the Panel, the USDOC, in respect of the "mining leases for iron ore" programme, acted inconsistently with Article 2.1(c) of the Subsidies and Countervailing Measures Agreement by failing to take account of the length of time during which that programme had been in operation. It also held that the USDOC acted inconsistently with Article 2.1(c) of the SCM Agreement by failing to provide a reasoned and adequate explanation for its finding that the mining leases for iron ore programme was *de facto* specific. The Panel was also of the view that India has demonstrated that the United States has taken no measure to bring 19 USC § 1677(7)(G)(i)(III), which was found to be inconsistent "as such" with Articles 15.1-15.5 of the SCM Agreement in the original dispute, into compliance with the United States' obligations under the SCM Agreement. It was further held that USITC acted inconsistently with Articles 15.1 and 15.5 by failing to consider the impact of dumped imports from China, Kazakhstan, Romania, Chinese Taipei, and Ukraine on the injury suffered by the domestic industry and to separate and distinguish it from the effects of subsidized imports and of other known factors.

Indian export promotion schemes violate WTO provisions – India appeals against panel report

On 31 October, the DSB Panel issued its report in the case brought by USA in "*India — Export Related Measures*" (DS541) finding that various Indian export promotion schemes are inconsistent with Articles 3.1(a) and 3.2 of the Subsidies and Countervailing Measures

Agreement of the WTO. As per report, exemptions from customs duties on importation under the Export Oriented Units, Electronics Hardware Technology Park and Bio-Technology Park (EOU/EHTP/BTP) Schemes and Export Promotion Capital Goods (EPCG) scheme, and exemptions from customs duties on importation and exportation, the exemption from IGST on importation, and the deductions from taxable income under Special Economic Zone (SEZ) scheme, are inconsistent with the specified WTO provisions. Similarly, the Panel was of the view that exemptions from customs duties on importation under specified conditions under Duty-Free Imports for Exporters Scheme (DFIS) and duty credit scrips awarded under Merchandise Exports from India Scheme (MEIS) are subsidies contingent upon export performance. The Panel however rejected the claim that the exemption from central excise duty on domestically procured goods under the EOU/EHTP/BTP Schemes and the exemptions from customs duties on importation under few specified conditions of DFIS are subsidies contingent upon export performance.

It may be noted that India has on 19th of November filed appeal against the panel report. According to India, the Panel erred in its interpretation of Article 27.2(b) of the SCM Agreement as applicable to developing country members graduating from Annex VII(b) of the SCM Agreement. The document WT/DS541/7, circulated in WTO on 22nd of November also states that India disputes the finding that the said export schemes are subsidies contingent on export performance.

Trade restrictions by G20 countries remain high

G20 economies implemented 28 new trade-restrictive measures during the period from mid-May to mid-October 2019 representing an increase of 37% as compared to the previous period. Trade coverage of new import restrictions implemented by the G20 economies during the said period is estimated at USD 460.4 billion which is the second-highest trade coverage for such measures since 2009 and second only to the USD 480.9 billion reported for the period mid-May to mid-October 2018. According to Joint Summary on G20 Trade and Investment Measures by OECD, WTO and UNCTAD, the stockpile of import restrictions implemented since 2009, and still in force, suggests that 8.8% of G20 imports (USD 1.3 trillion) in 2018 were affected by import restrictions. The Report also states that investment policy making in G20 members has slowed down further during this period with only a few G20 Members taking investment policy action, and that the number of such measures was low. The WTO has also downgraded its forecast for world trade growth in 2019 to 1.2%, down from the previous estimate of 2.6% from last April.

US-China Anti-dumping dispute - Arbitrator issues decision

On 1 November, a WTO arbitrator issued its decision on the level of countermeasures China may request with respect to the United States in "*United States - Certain Methodologies and their application to Anti-Dumping Proceedings involving China*" (DS471). The dispute was concerned with the method followed by USA in anti-dumping investigations against imports from China. The Arbitrator concluded that, in accordance with Article 22.4 of the DSU, China may request authorization from the DSB to suspend concessions or other obligations at a level not exceeding USD 3.579 billion annually. It may be noted that China had requested DSB authorization to suspend concessions or other obligations to the United States with respect to trade in goods in the amount of USD 7.043 billion.

Safeguard investigations

Indonesia initiates safeguard investigation on fructose syrup: Indonesia initiated a safeguard investigation on fructose syrup on 13 November 2019. The same was notified in the WTO's Committee on Safeguards on 15th of November.

GCC initiates safeguard investigation on certain steel products: Sultanate of Oman as President of the Cooperation Council for the Arab States of the Gulf ("GCC") and on behalf of the GCC Member States has on 23rd of October, 2019 initiated a safeguard investigation on certain steel products. The same was notified in the WTO on 24th of November.

India Customs & Trade Policy Update

Deemed export drawback can be claimed on All Industry Rate: Drawback on the inputs used in manufacture and supply as per para 7.03(b) of the Foreign Trade Policy (deemed exports) can now also be claimed on 'All Industry Rate' of Duty Drawback Schedule notified by Department of Revenue, provided Cenvat credit has not been availed by the supplier of goods on excisable inputs. DGFT has in this regard amended, with effect from 5-12-2017, para 7.06 of FTP relating to conditions for refund of deemed export drawback. Consequential amendments have also been made for this purpose in paras 7.02 and 7.06 of Handbook of Procedures Vol.1. Notification No. 28/2015-20 and Public Notice No. 40/2015-20, both dated 31-10-2019 have been issued for the purpose.

Companies whose cases are referred to NCLT are required to inform of outstanding export obligations: A new para has been added in Chapter 2 of Foreign Trade Policy 2015-20 about the cases referred to the National Company Law Tribunal (NCLT). According to new Para 2.15A, any firm / company coming under the adjudication proceedings before the NCLT shall inform the concerned Regional Authority and NCLT of any outstanding export obligations/liabilities under any of the schemes under FTP. Further, according to the new para Para 2.29A in the Handbook of Procedures 2015-20, providing for operational modalities to be followed for cases referred to NCLT, companies/firms shall make a summary of statement of outstanding export obligations/liabilities under the FTP schemes, indicating duty saved amounts and applicable interest till the date of start of proceedings before the NCLT, any penalty imposed under the FTDR Act, any other dues such as fee etc. The said summary of statement is to be submitted to the concerned RA and the NCLT before the proceedings commence as part of statutory filings. DGFT Notification No. 25/2015-20 and Public Notice No. 39/2015-20, both dated 18-10-2019 have been issued for the purpose.

Import of PET flakes prohibited: Import of PET flakes made from used PET bottles, etc., has been prohibited in addition to the earlier prohibition on import of PET bottle waste/ scrap. Notification No. 26/2015-20, dated 24-10-2019 in this regard amends Policy Condition No. 2 under Chapter 39 of Schedule-I of ITC (HS), 2017.

Export policy for onions revised: Earlier, the Central Government had imposed prohibition on export of onions *vide* Notification No. 21/2015-20, dated 29-9-2019. Now, the export policy condition has been amended to provide for export of Bangalore Rose Onions covered under item description of Serial Number 52 of Chapter 7 of Schedule 2 of ITC (HS), upto a quantity of 9000 MT, for the period up to 30th November, 2019. The aforesaid exports will be allowed subject to obtaining a certificate from the Horticulture Commissioner, Government of Karnataka certifying the item and the quantity of Bangalore Rose Onions to be exported. Notification No. 27/2015-20, dated 28-10-2019 has been issued for the purpose.

Ratio Decidendi

Export benefit not deniable because of technical lapse - MEIS benefit available even when box relating to intention to claim benefit not checked in shipping bill: In a case where the exporter did not check the concerned box in the shipping bill to read "Yes" against the query with regard to intention to claim MEIS benefit, but in the column meant for the description of the goods had clearly indicated his intention to avail the benefit of the said export promotion scheme, Kerala High Court has directed the department to consider claim for benefit under MEIS. The Court was of the view that the denial of a claim for export benefit could not be done in a mechanical manner merely because there was a technical lapse on the part of the exporter concerned in not checking a particular box in the web portal. It also observed that there was sufficient indication from the other details entered in the portal that pointed to the exporter's intention to claim the reward. [*Anu Cashews* v. *Commissioner* – Judgement dated 13-11-2019 in W.P(C). No. 25339 of 2019(N) and Ors., Kerala High Court]

Valuation – Proviso to Rule 9(2) of Customs Valuation Rules can be invoked only when freight not ascertainable: CESTAT Ahmedabad has held that proviso to Rule 9(2) of the Customs Valuation Rules can only be invoked where the freight cost is not ascertainable. The Tribunal was of the view that the proviso cannot be invoked just because the importer had not received the actual freight element at the time of filing of bill of entry. Considering the facts of the case, the Tribunal observed that the cost of freight was very much ascertainable and importer had also ascertained same in respect of 10 out of 15 bills of entry. It was observed that method of calculating freight agreed between importer-appellant and freight forwarder was clear as per terms of agreement and that only variable in cost could be currency adjustments. Distinguishing the Supreme Court judgement in the case of *Weston Components*, the Tribunal further rejected department's plea of confiscation of goods already released. [*Asia Motor Works* v. *Commissioner* – 2019 TIOL 3268 CESTAT AHM]

Classification of goods - Referring to chemical structure when not correct: Observing that by referring to chemical structure of a product every product in the universe can be classified into organic and inorganic chemicals, CESTAT Mumbai has held that such a classification will render the entire scheme of Tariff redundant. Tribunal upheld the order of the

Commissioner which classified the imported Medium Chain Triglyceride and Caprylic Capriate Triglyceride under CTH 1516 20 91 observing that the literature for the goods in question mentioned the same as re-esterified fat/oil. Tribunal also observed that although the Ruling of US Customs and Kenya Customs which supported the findings of the Commissioner were not binding, they are persuasive as the classification followed by them are based on HSN explanatory notes up to at least six-digit level and said classification system is also adopted by Indian Customs. [*Pioma Chemicals* v. *Commissioner* – 2019 TIOL 3072 CESTAT MUM]

Mis-declaration by SEZ – Permission based on project report to be relied: Relying up on the permission which was granted in terms of Project Report made before the Development Commissioner, which stated that seen that the SEZ unit was permitted to import garments that were almost new but could be out of fashion in terms of time as far as the country of production is concerned, CESTAT Ahmedabad has set aside the confiscation of goods under Section 111(m) of the Customs Act, 1962. The Tribunal though noted that new clothes imported could not be cannot be called rags and hence there was misdeclaration, it observed that the letter of permission was specifically issued referring to the project report and also permits the assessee to manufacture reconditioned clothing. Further, confiscation under Section 111(d) was also set aside observing that no testing was done by the Revenue. [*Texool Wastesavers* v. *Commissioner* – 2019 VIL 710 CESTAT AHM CU]

Cutting and slitting of imported running length tapes to produce Velcro is not 'manufacture' – No anti-dumping duty even if Velcro cleared into DTA: CESTAT Allahabad has upheld the Commissioner (A)'s Order holding that cutting and slitting of Narrow Woven Fastening Tape Hook and Loop into various sizes and converting same to Velcro, amount to manufacture. Allowing benefit of exemption from anti-dumping duty when final goods were cleared into DTA, the Tribunal observed that Revenue did not advance any arguments to show that the resultant product i.e. Velcro is not known differently in the market than the running length tapes imported by the assessee. [*Principal Commissioner* v. *R V Fashions* – 2019 TIOL 3172 CESTAT ALL]

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