

International Trade

amicus

January 2023 / Issue -138

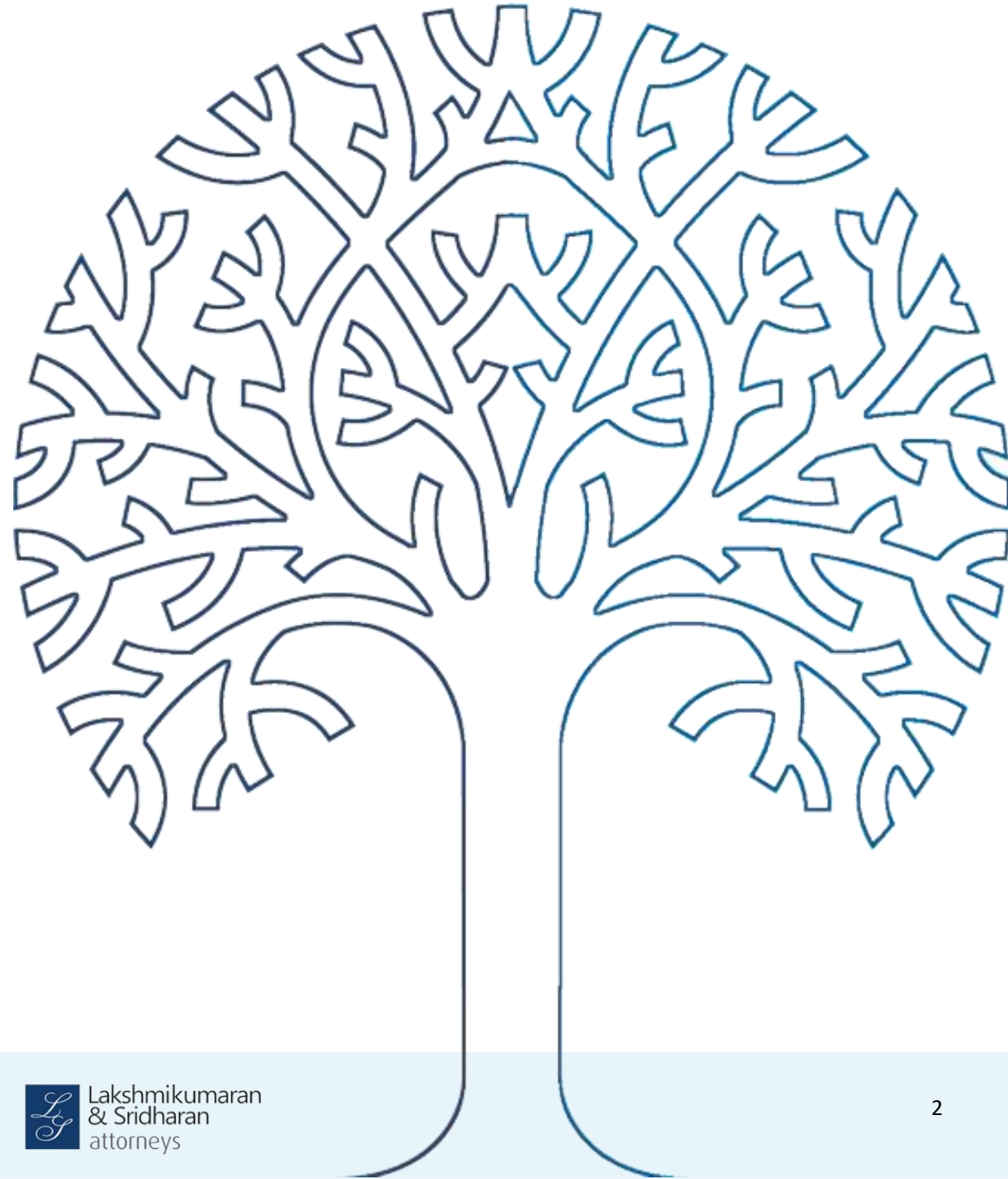


 Lakshmikumaran
& Sridharan
attorneys
An ISO 27001:2013 certified law firm

An e-newsletter from
Lakshmikumaran & Sridharan, India

Table of Contents

Article	3
Arresting the distortion – The EU Commission way	4
Trade Remedy News.....	7
Trade remedy measures by India.....	8
Trade remedy measures against India.....	9
WTO News.....	11
India Customs & Trade Policy Update	14
Ratio Decidendi	17





Article

Arresting the distortion – The EU Commission way

By **Gopakrushna Das**

The article in this issue of International Trade Amicus elaborately analyses the recent imposition of definitive anti-dumping duty by the European Union on imports of fatty acid originating from Indonesia. The article tries to decode how the EU Anti-dumping Regulation deals with cases where the raw material prices are distorted and how the Commission in the present case implemented the said Regulations. It notes that while concluding that a duty lower than the margin of dumping would not be sufficient to remove injury to the EU industry, the EU Commission has imposed measures at the level of the dumping margin in respect of Indonesia. The author notes that peculiarly, despite the raw material distortion, the Commission did not adjust the cost of raw material to determine the normal value as was being done earlier by it. He also observes that the Commission is also parallelly undertaking an anti-subsidy investigation for the same product from Indonesia and it would be interesting to see how the Commission will address such issues in the anti-subsidy investigation

Arresting the distortion – The EU Commission way

By Gopakrushna Das

Recently, the European (EU) Commission imposed definitive anti-dumping duty on imports of fatty acid originating from Indonesia¹.

In this investigation, the Commission particularly held that the prices of key raw materials of the product under investigation were subject to distortions and significantly lower as compared to prices in the representative international market.

In this Article, we will try to decode how the EU Anti-dumping Regulation deals with cases where the raw material prices are distorted and how the Commission in the present case implemented the said Regulations.

At the outset, it is very interesting to note that in the present case the Commission in a bold move, went ahead with issuing the finding and recommending the duty despite the fact that the applicant had withdrawn its complaint, and one of the largest producers in the Union had opposed the imposition of the measures. The Commission was of the opinion that if a complaint is withdrawn by the Union industry, the Commission is not under an obligation to terminate the proceeding, but merely has the option to do so. Therefore, the Commission decided to continue the investigation despite the withdrawal of the complaint.

Distortion in raw material prices

In the present case, the complainant has alleged that the main raw material of Fatty Acid i.e. Crude Palm Oil ('CPO') and Crude Palm Kernel Oil ('CPKO'), which account for more than 70% of the cost of production of the product concerned, were subject to an export tax, an export levy and a maximum domestic price setting in Indonesia.

EU Regulation 2016/1036 of 08-06-2016 as amended² ('the Basic Anti-dumping Regulation') relating to anti-dumping investigations has specific provision to address a situation where the raw material prices are distorted.

It is pertinent to that the EU, like India, follows a lesser duty rule in anti-dumping investigations as desirable by the WTO's Anti-Dumping Agreement. As per this rule, the amount of anti-dumping duty on imports should either be the margin of dumping or margin of injury, whichever is lesser. However, the Basic Anti-dumping Regulation has created an exception to the lesser duty rule.

Point 2a of Article 7 of the Basic Anti-dumping Regulation provides that:

When examining whether a duty lower than the margin of dumping would be sufficient to remove injury, the Commission shall take into account whether there are

¹ Commission Implementing Regulation (EU) 2023/111 of 18 January 2023 imposing a definitive anti-dumping duty on imports of fatty acid originating in Indonesia.

² Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (codification)

distortions on raw materials with regard to the product concerned.

For the purposes of this paragraph, distortions on raw materials consist of the following measures: dual pricing schemes, export taxes, export surtax, export quota, export prohibition, fiscal tax on exports, licensing requirements, minimum export price, value added tax (VAT) refund reduction or withdrawal, restriction on customs clearance point for exporters, qualified exporters list, domestic market obligation, captive mining if the price of a raw material is significantly lower as compared to prices in the representative international markets.

...

For the purpose of this Regulation, a single raw material, whether unprocessed or processed, including energy, for which a distortion is found, must account for not less than 17 % of the cost of production of the product concerned. For the purpose of this calculation, an undistorted price of the raw material as established in representative international markets shall be used.

Therefore, Basic Anti-dumping Regulation confers power on the Commission to suspend lesser duty in the interest of the Union only where the requirements of Article 7(2a) are met. In addition to the above condition, the Commission needs to also examine all pertinent information such as spare capacities in the exporting country, competition for raw materials and the effect on supply chains for Union companies. *See Article 7(2b) of the Basic Anti-dumping Regulation.*

In the present case, the Commission concluded that CPO and CPKO were subject to distortions and the prices were significantly

lower as compared to prices in the representative international markets, within the meaning of Article 7(2a) of the Basic Anti-dumping Regulation in view of the following reasons:

- CPO represented more than 30% in the total manufacturing cost, while CPKO represented more than 40% of the manufacturing cost,
- The investigation revealed that both CPO and CPKO were subject to an export tax and levy. The export tax and levy consist of a progressive tariff schedule on CPO and CPKO and the exporting producer are benefiting from such tax and levy.
- The Commission compared the domestic price of CPO and CPKO to various international benchmark such as FOB Indonesian export prices from Global Trade Atlas, Malaysian domestic prices, FOB Malaysian export prices from GTA, CIF Rotterdam spot prices etc. Such comparison revealed that the domestic Indonesian prices for CPO and CPKO are much lower than international benchmark prices.

The Commission also examined the Union interest under Article 7(2b) of the Basic Anti-dumping Regulation. The Commission *inter alia* observed that the Indonesian producers have significant spare capacity which has the potential to undermine the effectiveness of the measures. Therefore, the Commission concluded that a duty lower than the margin of dumping would not be sufficient to remove injury to the EU industry and imposed measures at the level of the dumping margin in respect of Indonesia.

In the present investigation, it was peculiar that despite raw material distortion, the Commission did not adjust the cost of raw material to determine the normal value. In past cases involving raw

material distortions³, the cost of raw material was replaced with appropriate benchmark by the Commission to calculate the normal value.

The Commission is also parallelly undertaking an anti-subsidy investigation for the same product from Indonesia. The exporting producers have already raised their apprehension that applying anti-subsidy duties to counter alleged subsidies on the same raw

materials namely CPO and CPKO would result in double remedies being applied for the same set of policies. It will be interesting to see how the Commission will address such issues in the anti-subsidy investigation.

[The author is a Principal Associate in WTO and International Trade Division in Lakshmikumar & Sridharan Attorneys, New Delhi]

³ [Commission Implementing Regulation \(EU\) 2019/1688 of 8 October 2019 imposing a definitive anti-dumping duty and definitively collecting the provisional duty imposed on](#)

[imports of mixtures of urea and ammonium nitrate originating in Russia, Trinidad and Tobago and the United States of America \(OJ L 258, 9.10.2019, p. 21\).](#)

Trade Remedy News



- Barium Chloride from India – USA issues final affirmative countervailing duty determination and terminates anti-dumping investigation
- Carbazole Violet Pigment 23 from India – USA initiates anti-dumping duty new shipper review
- Circular Welded Pipe and Tube from India – USA initiates sunset review of anti-dumping duty
- Cold-drawn mechanical tubing from India – USA initiates sunset reviews for anti-dumping and countervailing duties
- Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India – USA issues finding of sale at price below normal value during 1 June 2020 till 31 May 2021
- Fishing net from China PR – India extends anti-dumping duty till 9 July 2023
- Jute products from Bangladesh and Nepal – India imposes anti-dumping duty for 5 years.
- Printed Circuit Boards (PCB) from China PR and Hong Kong – India initiates anti-dumping investigation
- Quartz Surface Products from India – USA issues finding of sale at less than normal value during 13 December 2019 and 31 May 2021
- Self- Adhesive Vinyl (SAV) from China PR – India initiates anti-dumping investigation
- Semi-finished Ophthalmic Lenses from China PR – India imposes anti-dumping duty for 5 years
- Sodium Nitrite from India – USA issues final affirmative countervailing duty determination and final affirmative determination of sales at less than fair value
- Stainless Steel Wire Rods from India – USA continues anti-dumping duty order after review
- Steel Nails from India – USA issues supplemental schedule for the final phase of anti-dumping duty investigations
- Ursodeoxycholic Acid (UDCA) – Indian authority (DGTR) recommends imposition of anti-dumping duty for 5 years
- Vinyl Tiles other than in roll or sheet form from China PR, Taiwan, and Vietnam – Indian authority (DGTR) recommends anti-dumping duty for 5 years on imports from China PR and Taiwan only
- Vitamin-A Palmitate from China PR, European Union, and Switzerland – India initiates anti-dumping investigation
- Welded carbon steel pipes and tubes from India – USA initiates sunset review of anti-dumping duty



Trade Remedy actions by India

Product	Country	Notification No.	Date of notification	Remarks
Fishing Net	China PR	01/2023-Cus. (ADD)	6 January 2023	Anti-dumping duty extended till 9 July 2023
Jute Products	Bangladesh and Nepal	33/2022-Cus. (ADD)	30 December 2022	Anti-dumping duty imposed for five (5) years
Printed Circuit Boards (PCB)	China PR and Hong Kong	File No. 6/16/2022-DGAD	30 December 2022	Anti-dumping investigation initiated
Self-Adhesive Vinyl (SAV)	China PR	F. No. 6/13/2022-DGTR	29 December 2022	Anti-dumping investigation initiated
Semi-finished Ophthalmic Lenses	China PR	32/2022-Customs (ADD)	27 December 2022	Anti-dumping duty imposed for five (5) years
Ursodeoxycholic Acid (UDCA)	China PR and Korea RP	F. No. 6/15/2021-DGTR	19 January 2023	Anti-dumping duty recommended for five (5) years
Vinyl Tiles other than in roll or sheet form	China PR, Taiwan, and Vietnam	F. No. 6/17/2021-DGTR	23 January 2023	Anti-dumping duty recommended for five (5) years on imports from China PR and Taiwan only
Vitamin-A Palmitate	China PR, European Union, and Switzerland	F. No. 6/15/2022-DGTR	29 December 2022	Anti-dumping investigation initiated

Trade remedy measures against India

Product	Investigating Country	Document No.	Date of Document	Remarks
Barium Chloride	USA	FR Doc 2023-00086	6 January 2023	Final Affirmative Countervailing Duty Determination
Barium Chloride	USA	FR Doc 2023-00731	17 January 2023	Anti-dumping duty investigation terminated
Carbazole Violet Pigment 23	USA	FR Doc 2023-01716	27 January 2023	Anti-dumping duty New Shipper Review initiated
Circular Welded Pipe and Tube	USA	FR Doc 2022-28479	3 January 2023	Sunset review of anti-dumping duty initiated
Cold-drawn mechanical tubing	USA	FR Doc No. 2022-28522	3 January 2023	Sunset reviews initiated for anti-dumping and countervailing duty
Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel	USA	FR Doc No: 2023-00148	9 January 2023	Finding of sale at price below normal value during 1 June 2020 till 31 May 2021
Quartz Surface Products	USA	FR Doc 2023-00149	9 January 2023	Finding of sale at less than normal value during 13 December 2019 and 31 May 2021
Sodium Nitrite	USA	FR Doc 2023-00073]	6 January 2023	Final Affirmative Countervailing Duty Determination
Sodium Nitrite	USA	FR Doc No. 2023-00072	6 January 2023	Final Affirmative Determination of Sales at Less Than Fair Value
Sodium Nitrite	USA	FR Doc 2023-00984	19 January 2023	Supplemental Schedule for the Final Phase of Countervailing and Antidumping Duty Investigations

Product	Investigating Country	Document No.	Date of Document	Remarks
Stainless Steel Wire Rods	USA	FR Doc 2022-28614	5 January 2023	Anti-dumping Duty Order continued after review
Steel Nails	USA	FR Doc 2023-00588	13 January 2023	Supplemental Schedule for the Final Phase of Anti-dumping Duty Investigations
Welded carbon steel pipes and tubes	USA	FR Doc No. 2022-28522	3 January 2023	Anti-dumping sunset review initiated



WTO News

- India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement – Report presented at WTO
- Indonesia disputes EU’s anti-dumping and countervailing duties on stainless steel products from Indonesia
- USA appeals two recent panel decisions stating that issues of national security are not susceptible to review by WTO dispute settlement

India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement – Report presented at WTO

The WTO's Committee on Regional Trade Agreements has presented a factual presentation report on the India-Mauritius Comprehensive Economic Cooperation and Partnership Agreement (CECPA). The report notes that in 2021, India was Mauritius' 3rd largest source of imports and 7th largest destination for exports (15.59% of total imports and 2.66% of total exports), while Mauritius was India's 90th largest source of imports and 53rd largest export destination (0.01% of total imports and 0.19% of total exports). During 2018-20, India's five main export product categories – chemicals, mineral products, textiles, precious stones and machinery – made up an average of 62.9% of its total exports, and these were also Mauritius's major imports from India (73.7% of Mauritius' imports from India). Over the same period, Mauritius's five main export product categories – textiles, prepared foods, animal products, precious stones and optical – made up 81.5% of its total exports but only 36.8% of India's imports from Mauritius. Other key imports from Mauritius include machinery, vehicles and base metals. The report also elaborately discusses the Comprehensive Economic Partnership Agreement between India and Mauritius.

Indonesia disputes EU's anti-dumping and countervailing duties on stainless steel products from Indonesia

Indonesia has initiated a dispute with the European Union with respect to latter's anti-dumping and countervailing duties on imports of

stainless steel cold rolled flat products from Indonesia. According to Indonesia, the measures by EU appear to be inconsistent with Articles II:1(b), VI:3, VI:4, and VI:5 of the GATT 1994 and Articles 10, 19, and 32.1 of the Agreement on Subsidies and Countervailing Measures. As per the document WT/DS616/1, dated 26 January 2023, the EU's imposition of anti-dumping measures on the imports of SSCRF from Indonesia also appears to be inconsistent with Articles 1, 2.1, 9.1, 9.3, 11.1, and 18.1 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 ('Anti-Dumping Agreement'), and Articles VI:1 and VI:2 of the GATT 1994.

USA appeals two recent panel decisions stating that issues of national security are not susceptible to review by WTO dispute settlement

The United States has on 26 January 2023 notified the Dispute Settlement Body of its decision to appeal issues of law covered in the recent report of the Panel in *United States – Certain Measures on Steel and Aluminum Products from China, Norway, Switzerland and Türkiye* (DS544, DS552, DS556 and DS564), and legal interpretations developed by the Panel therein. The Panel in its decision circulated on 9 December had found that the inconsistencies of the measures at issue (import duties on steel and aluminium) with certain provisions of the GATT 1994 were not justified under Article XXI(b)(iii) of the GATT 1994, dealing in security exceptions. According to the USA, issues of national security are political matters not susceptible to review or capable of resolution by WTO dispute settlement. The USA also states that bringing issues of national security into the WTO is not only incompatible with the purpose of the WTO, a trade organization, but

will not advance WTO Members' shared interests in the WTO as a forum for discussion and negotiation.

Similarly, the panel decision in the dispute brought by Hong Kong in *United States – Origin Marking Requirement* (DS597) has also been appealed against with the same wordings. The Panel in this decision on 21 December 2022 had concluded that although there was evidence of the United States and other Members being highly

concerned about the human rights situation in Hong Kong, the situation had not escalated to a threshold of requisite gravity to constitute an emergency in international relations that would provide justification for taking actions that are inconsistent with obligations under the GATT 1994.

Similar views were echoed by the USA in the meeting of the Dispute Settlement Body (DSB) on 27 January 2023.

India Customs & Trade Policy Update



- EPCG scheme – One time relaxation from maintaining average EO and extension in EO period, due to Covid-19
- Advance authorisation – Composition fee for extension of EO period delinked from unfulfilled FOB value
- Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 notified
- Covid-19 vaccine exempted from BCD till 31 March 2023
- Paper Import Monitoring System clarified



EPCG scheme – One time relaxation from maintaining average EO and extension in EO period, due to Covid-19

Considering the effect of Covid-19 on the exports from India, including the adverse effect on the hotel, healthcare and education sectors, the Directorate General of Foreign Trade (DGFT) in the Ministry of Commerce and Industry has relaxed the provisions of EPCG scheme for the years 2020-21 and 2021-22. Consequently, no Average Export Obligation is required to be maintained for the said years, for EPCG authorisations issued to hotel, healthcare and education sectors. Further, for these sectors, the EO period may be extended without payment of composition fee, from the date of expiry for the duration equivalent to the number of days the EO period falls within 1 February 2020 and 31 March 2022. In case of EPCG authorisations for sectors other than hotels, healthcare and education, the EO period may be extended without payment of composition fee, from the date of expiry for the number of days the EO period falls within 1 February 2020 and 31 July 2021. It may however be noted that for these sectors (other than hotels, healthcare and education), the extension of EO period is subject to 5% additional EO in value terms on the balance EO as on 31 March 2022.

It may also be noted that in both the cases (specified sectors and others), refund of earlier paid composition fees is not available in case the authorisation holder has already obtained extension on payment of such fees. Additionally, any penalties, duties and taxes already paid would also not be refunded. Further, the benefit of these extensions is not available in case extension is availed in terms of policy relaxations

under Para 2.58 of the Foreign Trade Policy. DGFT Public Notice No. 53/2015-20, dated 20 January 2023 amends Paras 5.13 and 5.17 of the Handbook of Procedures for this purpose.

Advance authorisation – Composition fee for extension of EO period delinked from unfulfilled FOB value

The DGFT has simplified the levy of composition fees in case of extension of Export Obligation (EO) period under Advance authorisations. Thus, instead of being levied as percentage of shortfall in EO or unfulfilled FOB value of EO, the composition fees would be levied based on the CIF value of the advance authorisation. In case of first extension, including extensions under Appendix 4J, a composition fees of INR 5000 is to be levied in case the CIF value of advance authorisation issued is up to INR 2 crore. For CIF values between INR 2 crore to 10 crore the composition fees will be INR 10,000, while for CIF values of advance authorisations above INR 10 crore, the composition fees would be INR 15000 only. In case of further extension (second extension), the composition fees will be double of the amount above mentioned. It may be noted that the revised composition fees will only be applicable for the requests made on or after 19 January 2023 only. Amendments have been made in this regard in Para 4.42 of the Handbook of Procedures by DGFT Public Notice No. 52/2015-20, dated 18 January 2023.

Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 notified

The Ministry of Finance has notified the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 to specify the procedures for an importer of identified goods. These include declaring certain aspects while filing the bill of entry and if required by the Customs Automated System, such importer shall also fulfil the specified additional obligations, and specified checks so as to enable and assist the importer to demonstrate the truthfulness and accuracy of the declared value. The new rules also provide that where the proper officer still has reasonable doubt about the truth or accuracy of the value declared in relation to the identified goods, the further proceedings shall be in accordance with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 only. It may be noted that the Rules have been notified based on a recent amendment in Section 14(1) of the Customs Act, 1962 as made by Finance Act, 2022. Notification No. 3/2023-Cus. (N.T.) and Circular No. 1/2023-Cus., both dated 11 January 2023 have been issued for the purpose.

Covid-19 vaccine exempted from BCD till 31 March 2023

Vaccine for Covid-19, classifiable under Chapter 30 of the Customs Tariff Act has been exempted from the Basic Customs Duty for the

period from 14 January 2023 till 31 March 2023. Notification No. 1/2023-Cus., dated 13 January 2023 has been issued for the purpose.

Paper Import Monitoring System clarified

The DGFT has clarified various issues under the Paper Import Monitoring System (PIMS) under which import of products classifiable under Chapter 48 of the ITC (HS) are permitted subject to compulsory registration under PIMS. According to the DGFT Policy Circular No. 45/2015-20, dated 23 January 2023,

- Registration under PIMS is compulsory regardless of mode of transportation, meaning that imports through air mode are not exempt.
- Samples of FOB value of INR 10,000, irrespective of quantity, is exempt from PIMS.
- Registration is mandatory irrespective of purpose of import, i.e., temporary imports also covered.
- Exemption from PIMS can be considered for non-commercial imports under common IECs by individuals and Government Agencies.
- PIMS applicable even for imports under Advance authorisation/IGCR/EOU/SEZ, etc.
- PIMS registration required in case of DTA supplies by EOU/SEZ (after initial imports by EOU/SEZ) if there is processing with change in HS Code at 8-digit level. .



Ratio Decidendi

- All-in-one integrated desktop computer is not portable – Classifiable under TI 8471 50 00 – Supreme Court
- Anti-dumping duty – Product under consideration – Inclusion of product not manufactured by Domestic Industry when correct – CESTAT Delhi



All-in-one integrated desktop computer is not portable – Classifiable under TI 8471 50 00

The Supreme Court of India has held that Automatic Data Processing Machines ('ADP') which are popularly known as 'All-in-One Integrated Desktop Computer' are to be classified under Tariff Item 8471 50 00 of the Customs Tariff Act, 1975 and not under Tariff Item 8471 30 10 *ibid*. The Apex Court in this regard rejected the Revenue department's contention that the goods were 'portable' (as weighed less than 10 kgs) and hence were to be classified under TI 8471 30 10. Allowing assessee's appeal, the Court approved the plea that though the word 'portable' was not defined in the statute, it should have been defined in reference to the ADPs instead of relying on the dictionary meaning which contains all kinds of hues of associated meanings. It also perused relevant technical and commercial literature and summarised that weight cannot be the sole factor to determine the factum of portability.

The Apex Court further laid down essential ingredients to logically establish whether an ADP is 'portable'. According to it the first ingredient is their ability to be carried around easily which includes all aspects such as weight and their dimensions. The second ingredient is that the ADP must be suitable for daily transit of a consumer and would include aspects such as durability to withstand frequent commute and damage protection. Relying on precedent, the Court also sounded a note of caution against using online sources such as

Wikipedia for legal dispute resolution. [*Hewlett Packard India Sales Pvt. Ltd. v. Commissioner* – Judgement dated 17 January 2023 in Civil Appeal Nos. 5373 and 6715 of 2019, Supreme Court]

Anti-dumping duty – Product under consideration – Inclusion of product not manufactured by Domestic Industry when correct

The Anti-dumping Bench of the CESTAT has rejected the submissions of the foreign exporters and Indian importers that pure forms of C12 and C14 (carbon chain length of saturated fatty alcohols) could not have been included in the scope of the product under consideration since these products are not manufactured by the domestic industry and nor does the domestic industry have the capacity to manufacture them. The Tribunal in this regard noted that a finding was recorded by the Designated Authority that pure grades C12 and C14 and their blend C12-C14 are interchangeable and originate out of identical raw material by an identical manufacturing process. It was also noted that the primary demand in India was for the blend of C12-C14 and since C12 and C14 can be blended together by a simple physical process, exclusion will defeat the very purpose of anti-dumping duty. The Tribunal finally held that there was hence no error in the finding recorded by the Designated Authority in including pure cuts C12 and C14 in the product under consideration. [*Intercontinental Oils and Fats Pte. Ltd. v. Union of India* – 2023 VIL 66 CESTAT DEL CU]

NEW DELHI 5 Link Road, Jangpura Extension, Opp. Jangpura Metro Station, New Delhi 110014 Phone : +91-11-4129 9811 ----- B-6/10, Safdarjung Enclave New Delhi -110 029 Phone : +91-11-4129 9900 E-mail : lsdel@lakshmisri.com	MUMBAI 2nd floor, B&C Wing, Cnergy IT Park, Appa Saheb Marathe Marg, (Near Century Bazar)Prabhadevi, Mumbai - 400025 Phone : +91-22-24392500 E-mail : lsbom@lakshmisri.com
CHENNAI 2, Wallace Garden, 2nd Street, Chennai - 600 006 Phone : +91-44-2833 4700 E-mail : lsmds@lakshmisri.com	BENGALURU 4th floor, World Trade Center, Brigade Gateway Campus, 26/1, Dr. Rajkumar Road, Malleswaram West, Bangalore-560 055. Phone : +91-80-49331800 Fax:+91-80-49331899 E-mail : lsblr@lakshmisri.com
HYDERABAD 'Hastigiri', 5-9-163, Chapel Road, Opp. Methodist Church, Nampally Hyderabad - 500 001 Phone : +91-40-2323 4924 E-mail : lshyd@lakshmisri.com	AHMEDABAD B-334, SAKAR-VII, Nehru Bridge Corner, Ashram Road, Ahmedabad - 380 009 Phone : +91-79-4001 4500 E-mail : lsahd@lakshmisri.com
PUNE 607-609, Nucleus, 1 Church Road, Camp, Pune-411 001. Phone : +91-20-6680 1900 E-mail : ls pune@lakshmisri.com	KOLKATA 2nd Floor, Kanak Building 41, Chowringhee Road, Kolkatta-700071 Phone : +91-33-4005 5570 E-mail : lskolkata@lakshmisri.com
CHANDIGARH 1st Floor, SCO No. 59, Sector 26, Chandigarh -160026 Phone : +91-172-4921700 E-mail : lschd@lakshmisri.com	GURGAON OS2 & OS3, 5th floor, Corporate Office Tower, Ambience Island, Sector 25-A, Gurgaon-122001 phone: +91-0124 - 477 1300 Email: ls gurgaon@lakshmisri.com
PRAYAGRAJ (ALLAHABAD) 3/1A/3, (opposite Auto Sales), Colvin Road, (Lohia Marg), Allahabad -211001 (U.P.) Phone : +91-532-2421037, 2420359 E-mail : lsallahabad@lakshmisri.com	KOCHI First floor, PDR Bhavan, Palliyil Lane, Foreshore Road, Ernakulam Kochi -682016 Phone : +91-484 4869018; 4867852 E-mail : lskochi@lakshmisri.com
JAIPUR 2nd Floor (Front side), Unique Destination, Tonk Road, Near Laxmi Mandir Cinema Crossing, Jaipur - 302 015 Phone : +91-141-456 1200 E-mail : lsjaipur@lakshmisri.com	NAGPUR First Floor, HRM Design Space, 90-A, Next to Ram Mandir, Ramnagar, Nagpur - 440033 Phone: +91-712-2959038/2959048 E-mail : lsnagpur@lakshmisri.com

Disclaimer: *International Trade Amicus* is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. The information provided is not intended to create an attorney-client relationship and not for advertising or soliciting. Lakshmikumaran & Sridharan does not intend to advertise its services or solicit work through this newsletter. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this newsletter or for any action taken based on its contents. The views expressed in the article(s) in this newsletter are personal views of the author(s). Unsolicited mails or information sent to Lakshmikumaran & Sridharan will not be treated as confidential and do not create attorney-client relationship with Lakshmikumaran & Sridharan. This issue covers news and developments till 30 January 2023. To unsubscribe, e-mail Knowledge Management Team at newsletter.itrade@lakshmisri.com

www.lakshmisri.com

www.gst.lakshmisri.com

www.addb.lakshmisri.com

www.lakshmisri.cn



© 2023 Lakshmikumar & Sridharan, India
All rights reserved

 **Lakshmikumar
& Sridharan**
attorneys
An ISO 27001:2013 certified law firm