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**December**  
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## Article

### Finance Ministry's decision not to impose anti-dumping duty – Blurred lines

By Aayush Rastogi

#### Introduction

Recently, the CESTAT ('Tribunal') had allowed an appeal against the Finance Ministry's decision rejecting the Designated Authority's recommendation to impose anti-dumping duty ('ADD') on imports of Choline Chloride originating in or exported from China PR. This decision of the Tribunal is significant as it is for the first time an appeal has been allowed against such a decision of the Finance Ministry.

This article is intended to briefly discuss the decision rendered by the Tribunal and the implications of such decision.

#### Background

Jubilant Ingrevia Ltd. ('Appellant'), a domestic producer of Choline Chloride filed an anti-dumping application before the DGTR concerning imports of Choline Chloride in all forms ('subject goods') from China PR. By Final Findings dated 25 August 2020, the DGTR found that the imports of subject goods were being dumped and were causing material injury to the domestic industry. The DGTR, therefore, recommended the imposition of ADD on imports of the subject goods from China PR.

Under Rule 18 of the Anti-Dumping Rules, 1995, the Central Government may, within three months from the date of publication of the final findings, impose ADD. In this case, the Ministry of Finance decided not to impose ADD and indicated its decision to the DGTR *vide* Office Memorandum dated 14 December 2020 ('OM'). The OM did not specify any reasons for the decision taken by the Central Government.

Aggrieved by the Finance Ministry's decision, the Appellant approached the Tribunal for setting aside the OM alleging that it had been issued arbitrarily by a non-reasoned order.

#### Issues before the Tribunal

One of the first issues before the Tribunal was whether the appeal against the OM was maintainable before it. Reference was made to Section 9C of the Customs Tariff Act, 1975 ('CT Act'), which confers appellate jurisdiction to the Tribunal and under which the appeal was filed by the Appellant. Section 9C states—

**SECTION 9C. Appeal.** — (1) *An appeal against the order of determination or review thereof regarding the existence, degree and effect of any subsidy or dumping in relation to import of any article shall lie to the Customs, Excise and Service Tax Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Appellate Tribunal).*

The Appellant argued that an appeal was maintainable against the OM being a final order of determination issued by the Central Government communicating its decision not to impose the ADD. In case the first issue was held in Appellant's favour, the second issue before the Tribunal was the nature of relief to be given to the Appellant.

In India, the functions under the CT Act with regard to anti-dumping duty are divided between two government bodies, the DGTR and

MOF. The DGTR is a quasi-judicial authority which investigates the existence, degree and effect of dumping and accordingly issues its recommendations in the form of preliminary or final findings.

If the final findings recommend the imposition of anti-dumping duty, they are forwarded to the Finance Ministry, which is vested with the power to impose anti-dumping duty. Rule 18 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (**'Anti-Dumping Rules'**) empowers the Central Government to impose anti-dumping duty, within three months from the date of publication of the final findings.

In its examination of whether the OM was an *'order of determination regarding the existence, degree and effect of dumping'*, the Tribunal held that a discretion is vested with the Central Government to either impose or not to impose an anti-dumping duty. The Tribunal reasoned that since the OM stated that the Central Government had decided not to impose an anti-dumping duty, such a decision was a determination by the Central Government on the existence, degree and effect of dumping. In its support the Tribunal relied on the decision of the Supreme Court in *Saurashtra Chemicals Ltd. v. Union of India* [2000 (118) E.L.T. 305 (S.C.)] and that of the Delhi High Court in *Jindal Poly Film Ltd. v. Designated Authority* [2018 (362) E.L.T. 994 (Del.)].

After determining that the OM issued by the Central Government was an *'order of determination'*, the Tribunal examined the second issue of whether the OM was liable to be set aside.

The Appellant submitted that the Finance Ministry's decision was an exercise of powers conferred by Section 9A, which empowers the Central Government to impose ADD on goods exported to India at less than its normal value. The Appellant further submitted that the OM issued was arbitrary and against the principles of natural justice as it did not even disclose any reasoning for its decision and was, therefore, liable to be set aside. On the other hand, the Central Government took a stand before the Tribunal that the decision was taken in public interest.

The Tribunal following the reasoning of the Supreme Court in *S.N Mukherjee v. Union of India* [(1990) 4 SCC 594] stated that if a function is performed in exercise of quasi-judicial powers, then principles of natural justice should be followed.

The Tribunal examined the nature of functions performed by the Central Government to determine whether the OM was issued in exercise of a quasi-judicial or legislative function. Relying on the Supreme Court's observations in *Reliance Industries v. Designated Authority* [2006 (137) ECR 477 (SC)], the Tribunal held that the function performed by the Central Government under Section 9A is quasi-judicial in nature and not legislative.

After categorizing the function performed by the Central Government as quasi-judicial the Tribunal allowed the appeal on the ground that the OM was an order of determination which did not spell out the reasons for not imposing the ADD.

The Tribunal was of the view that although the Central Government had the discretion to accept or reject the DGTR's final findings, this

discretion was required to be exercised in a judicious manner by a reasoned order.

### Author's comments

In the last two years, the Finance Ministry has rejected several DGTR's recommendations to impose ADD. However, none of the OMs issued by the Finance Ministry indicate any reasons for such rejection. It is understood that such decisions are taken keeping in view *inter alia* the larger interests of users and downstream industries and are recorded in the internal files of the Finance Ministry. It would be in the interests of transparency if the Finance Ministry records the reasons in the OMs issued by it. Interestingly, in the recent Office Memorandum, issued by the Finance Ministry, refusing to impose ADD on imports of Caprolactam, the Finance Ministry has expressly stated that the same was for 'public interests'. This reasoning raises another pertinent question. Whether the mention of mere 'public interest' is a sufficient reason to stand the scrutiny of Courts? This issue is far from being settled since in case it is held that the OM is an appealable order under Section 9C of CT Act, it needs to contain detailed reasoning for Courts to exercise their appellate jurisdiction.

The decision of the Tribunal raises two other pertinent questions. Firstly, can the Finance Ministry's decision to impose or not to impose ADD be said to be an 'order of determination regarding the existence, degree and effect of dumping'? Since the DGTR has already made its determination regarding the existence, degree and effect of dumping *vide* the final findings, can the Finance Ministry make any such determination?

Secondly, can the issuance of a customs notification by the Central Government imposing ADD be called a quasi-judicial act? Irrespective of the object or nature of ADD, it is essentially a tax or duty that is imposed on import of goods into the India. Article 265 ordains that no tax shall be levied and collected except by authority of law. The expression '*law*' in terms of Article 265 means an act of the legislature. Parliament through Section 9A has delegated the power to impose an ADD by issuance of a notification in the official gazette to the Central Government. Therefore, can such a function to impose ADD under the power delegated by the Parliament be categorized as a quasi-judicial function?

A three-judge bench of the Supreme Court in *Haridas Exports v. All India Float Glass Mfrs. Association and Ors.* [AIR 2002 SC 2728] had held that levy or non-levy of anti-dumping duty is a legislative act. This view was also expressed by the Rajasthan High Court in *J.K. Industries Ltd. v. Union of India* [2005 (127) ECR 274 (Rajasthan)]. However, the Tribunal's decision has now blurred the line between a quasi-judicial function and a legislative function.

In such a situation, is the jurisdiction by the Tribunal properly exercised - only time will tell when the matter reaches higher forums. Meanwhile, the Tribunal's decision has opened gates for other aggrieved parties to file appeals before the Tribunal against such decisions of the MOF.

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## Trade Remedy News

### Trade Remedy actions by India

Product	Country	Notification No.	Date of notification	Remarks
Axle for trailers in CKD / SKD form	China PR	69/2021-Cus. (ADD)	13 December 2021	Anti-dumping duty extended to axle for trailers in CKD or SKD form, after anti-circumvention investigation
Calcined Gypsum Powder	Iran, Oman, Saudi Arabia and UAE	73/2021-Cus. (ADD)	17 December 2021	Definitive anti-dumping duty imposed
Caprolactam	EU, Korea RP, Russia and Thailand	F. No. CBIC-190354/247/2021-TO(TRU-I)-CBIC	8 December 2021	Central Government decides not to accept recommendations of imposing anti-dumping duty
Caustic Soda	Japan, Iran, Qatar and Oman	F. No. 6/36/2020-DGTR	16 December 2021	Definitive anti-dumping duty recommended
Décor paper	China PR	77/2021-Cus. (ADD)	27 December 2021	Definitive anti-dumping duty imposed
Flat rolled products of Aluminium	China PR	68/2021-Cus. (ADD)	6 December 2021	Definitive anti-dumping duty imposed
Glass fibre and article thereof	Bahrain and Egypt	F. No. 6/24/2020-DGTR	30 November 2021	Definitive anti-dumping recommended
Glazed/Unglazed Porcelain/Vitrified Tiles in polished or unpolished finish with less than 3% water absorption	China PR	F.No.7/39/2020-DGTR	26 November 2021	Continuation of anti-dumping duty recommended after sunset review
Hydrofluorocarbon (HFC) Blends. All blends other than 407 and 410 are excluded.	China PR	76/2021-Cus. (ADD)	22 December 2021	Definitive anti-dumping duty imposed
Hydrofluorocarbon (HFC) Component R-32	China PR	75/2021-Cus. (ADD)	21 December 2021	Definitive anti-dumping duty imposed



Product	Country	Notification No.	Date of notification	Remarks
Hydrogen Peroxide	Bangladesh, Taiwan, Korea RP, Indonesia, Pakistan and Thailand	72/2021-Cus. (ADD)	17 December 2021	Provisional anti-dumping imposed on imports from Al-Razi Chemical Complex Limited (Exporter/ Trader) [Bangladesh]
Silicone Sealants excluding silicon sealants used in manufacturing of solar photovoltaic modules, and thermal power applications	China PR	74/2021-Cus. (ADD)	21 December 2021	Definitive anti-dumping duty imposed
Sodium Hydrosulphite	China PR and Korea RP	71/2021-Cus. (ADD)	17 December 2021	Definitive anti-dumping imposed
Uncoated copier paper	Indonesia and Singapore	F. No.7/8/2021-DGTR	26 November 2021	Continuation of anti-dumping duty for 2 years recommended after sunset review

### Trade remedy actions against India

Product	Investigating Country	Document No.	Date of Document	Remarks
Ceramic tiles	EU	EU 2021/C 501/08	13 December 2021	Anti-dumping investigation initiated
Cold-drawn mechanical tubing of carbon and alloy steel	USA	86 FR 70444	10 December 2021	Affirmative finding of provision of countervailing subsidy to Goodluck India Limited and Tube Investments of India Ltd.

Product	Investigating Country	Document No.	Date of Document	Remarks
Cold-Rolled Steel Flat Products	USA	86 FR 70864	13 December 2021	Five-year reviews scheduled to determine whether revocation of AD and CVD would lead to continuation/recurrence of material injury
Corrosion-Resistant (CORE) Steel Products	USA	86 FR 70859	13 December 2021	Five-year reviews scheduled to determine whether revocation of AD and CVD would lead to continuation /recurrence of material injury
Finished carbon steel flanges	USA	86 FR 67909	30 November 2021	Affirmative finding of provision of countervailing subsidy during 1 January 2019 to 30 December 2019
Flat hot-rolled carbon and alloy steel sheet and strip	Canada	Canada Border Services Agency Press Release	6 December 2021	Affirmative expiry review – Likelihood of continuation of subsidy
Frozen warmwater shrimp	USA	86 FR 70114	9 December 2021	Corrections issued in cash deposit instructions
Organic Soybean	USA	86 FR 64956	19 November 2021	Final phase of countervailing duty and anti-dumping duty investigation scheduled
Raw Honey	USA	86 FR 70144	9 December 2021	Scheduling of final phase of anti-dumping investigation
Raw honey	USA	86 FR 66528	23 November 2021	Preliminary affirmative determination of sales at less than fair value
Stainless steel cold-rolled flat products	EU	Commission Implementing Regulation (EU) 2021/2012	18 November 2021	Definitive anti-dumping duty imposed
Steel products	EU	EU 2021/C 509/10	17 December 2021	Review of safeguard investigations initiated
Utility scale wind towers	USA	86 FR 69012	6 December 2021	Countervailing duty order issued
Utility scale wind towers	USA	86 FR 69014	6 December 2021	Anti-dumping duty Orders issued
Zinc coated (galvanized) steel	Australia	Anti-dumping Notice No. 2021/151	18 November 2021	Exemption Inquiry initiated



## WTO News

### Russian import substitution measures to be examined at WTO

The WTO's Dispute Resolution Board has on 20 December 2021 agreed to establish a panel to examine certain Russian measures affecting EU access to commercial procurement by state-related entities. The measures as listed by the EU are,

- price preference applied to procurements by State-related entities favouring Russian origin products and services from Russian entities,

- requirement to obtain prior authorisation for the purchase of certain engineering products, and
- minimum quotas for domestic products in procurement procedures of certain State related entities favouring Russian origin products.

The EU pleads violation of various provisions of the GATT, 1994. Australia, Korea, Colombia, Brazil, Switzerland, the United States, Canada, China, Japan, Ukraine and India have reserved their third party rights to take part in the proceedings.



## India Customs & Trade Policy Update

### SCOMET items – Supply to SEZ/EOU and outside India

Existing entry in Para 2.76 of Handbook Procedures (HBP) of FTP 2015-20, relating to supply of Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET) items from DTA to SEZ has been amended and will now incorporate the word 'EOU' along with 'SEZ', thereby bringing out further clarity in relation to export policy of SCOMET items. The revised para now also provides that export authorisation is required if the SCOMET item is being exported outside India

(to another country) from SEZ/EOU. DGFT Public Notice No. 32/2015-20, dated 29 October 2021 has been issued for the purpose.

### SCOMET items – Annual update released

The DGFT has notified annual SCOMET Update 2021 to amend the Appendix 3 to Schedule 2 of ITC (HS) Classification of Export and Import Items 2018. As per DGFT Notification No. 47/2015-20, dated 20 December 2021, in order to provide transition time to the industry, the notification will come into effect after 30 days of its issuance, i.e., from 19 January 2022.



## **ASEAN-India FTA – Effective rate of duty further reduced on certain products**

Notification No. 46/2011-Cus., dated 1 June 2011 has been further amended to give effect to 13th tranche of preferential tariff as per ASEAN India Free Trade Agreement. Customs duty has been revised in respect of goods covered under Entry Nos. 80, 81, 83, 124 and 125 of the Table in the notification. It may be noted that the Customs duty rates for these items were also reduced from January 2021 vide Notification No. 45/2020-Cus. Now, Notification No. 54/2021-Cus., dated 24 December 2021, reducing the rates further, is effective from 1 January 2022. Goods covered are classifiable under sub-headings 090111, 090240, 090411, 151110 and 151190 of the Customs Tariff Act, 1975.

## **Palm oil (other than crude) and fractions – Basic Customs duty reduced, and ‘free’ import policy extended**

Basic Customs Duty has been reduced on refined bleached deodorized (RBD) palm oil, RBD palmolein, RBD palm stearin and any palm oil other than crude palm oil. As per Notification No. 53/2021-Cus., dated 20 December 2021, effective from 21 December 2021, the rate of basic customs duty would be 12.5% instead of 17.5%. Amendments in this regard have been made in Notification No. 48/2021-Cus.

Further, the Directorate General of Foreign Trade has extended the free import policy of items classifiable under HS Code 1511 90 10, 1511 90 20 and 1511 90 90, till 31 December 2022. It may be noted that imports are however not permitted through any port in the State of Kerala. Notification No. 46/2015-20, dated 20 December 2021 has been issued by the DGFT for this purpose.

## **Rough diamond exports and imports – Registration with G&JEPC mandatory**

Import and export of rough diamonds shall not be permitted now unless the concerned importer and exporter is registered with the Gems and Jewellery Export Promotion Council (‘G&JEPC’). Notification No. 43, dated 22 November 2021, for this purpose, inserts Policy Conditions Nos. 5 and 1, respectively, in Chapter 71 of Schedules I and II of the ITC (HS), relating to Import and Export Policies. The conditions also note that G&JEPC is the designated importing and exporting authority of India for Kimberley Process Certification Scheme.

## **Agarwood chips and powder and Agar oil – Exports restricted**

Export Policy of Agar oil and Agarwood chips and powder has been amended from free to restricted. Further, as per Notification No. 45/2015-20, dated 29 November 2021 amending Chapters 12 and 33 of Schedule-2 relating to Export Policy, the annual quota for export of Agarwood chips and powder from artificially propagated source has been fixed at 25000 kg. Annual quota for Agar oil obtained such sources is 1500 kg.

## **Water melon seeds – Import procedure notified**

The Directorate General of Foreign Trade has notified the procedure for import of water melon seeds between 1 January 2022 to 31 March 2022. As per Public Notice No. 41/2015-20, dated 6 December 2021, DGFT has invited fresh applications for import authorisations for import of 15000 MT of such seeds. The applications will be considered on actual user basis. Amongst other conditions, a valid FSSAI licence is required along with the online application.

## Cinnamon imports – Coumarin content to be not more than 0.3% by weight

Based on a letter issued by the Food Safety and Standards Authority of India, the CBIC has instructed its field formations to ensure that all

the import consignments of cinnamon get tested for coumarin content on dry basis. According to the Instruction No. 28/2021-Cus, dated 9 December 2021, coumarin should not be more than 0.3% by weight.



## Ratio Decidendi

### Refund of anti-dumping duty – Challenge to assessment of Bill of Entry not required

In a case involving refund claim due to retrospective reduction of quantum of anti-dumping duty by the government, the CESTAT Ahmedabad has held that there is no need to challenge the assessment of the Bill of Entry. Observing that the Section 9A(2)(b) of the Customs Tariff Act, 1975 itself has provision for refund in case of anti-dumping duty, the Tribunal held that there is no further requirement of challenging the assessment of bill of entry when the refund is arising as per the said provisions.

Further, the Tribunal rejected the Revenue department's plea of time bar while it observed that there was no time limit provided in the Section 9A(2)(b) for claiming refund and that the importer had filed the refund claim within reasonable time of one year after issuance of notification reducing the duty. The refund claim was filed after issuance of notification in 2016 reducing the duty retrospectively for the period from 5 May 2008 to 19 September 2008. [*Apollo Tyres Ltd. v. Commissioner* – 2021 VIL 690 CESTAT AHM CU]

### Anti-dumping duty – Distortion carried over from the former non-market economy system

The Court of Justice of the European Union has held that the connection of a measure consisting in granting tax incentives to foreign investments in sectors considered strategic, with various five year plans implemented in China, is sufficient for it to be presumed that that measure constitutes a distortion 'carried over from the former non-market economy system' within the meaning of Article 2(7)(c) of the EU's Basic Regulation. Setting aside the General Court decision, the Court observed that it was well known that those plans (five-year plans) still play a fundamental role in the organisation of the Chinese economy, even after the reforms in the Chinese economic system.

The CJEU in this regard also noted that such tax incentives are in principle incompatible with the EU's internal market and thus prohibited if they may be classified as State Aid. It also observed that the criterion relating to existence of a 'significant distortion of the financial situation' of the producer refers in the broad sense to all measures, even if of a general nature, entailing a

significant distortion of the financial situation of that producer. [*European Commission v. Xinyi PV Products (Anhui) Holdings Ltd.* – Judgement dated 2 December 2021 in joined cases C-884/19P and C-188/19P, Court of Justice of the European Union]

### Certificate of Country of Origin cannot be unilaterally rejected

The CESTAT Kolkata has held that the Country of Origin Certificates are to be considered as conclusive evidence towards the origin of goods when issued by the designated committee of the originating country. Hence, in the absence of material on record questioning their validity, such certificates are to be considered as substantive and conclusive evidence. Further, the Tribunal held that in the absence of enquiry by originating country or any confirmation towards overseas enquiry, the Country of Origin Certificates cannot be unilaterally cancelled. [*So-Hum Trading Co. & Anr. v. Commissioner* – 2021 (11) TMI 489-CESTAT Kol]

### Sweet corn is not ‘cereal’ for exclusion from Chapter 12 of Customs Tariff

The CESTAT Mumbai has held that ‘sweet corn’ is not ‘cereal’ for the purposes of exclusion from Chapter 12 of the First Schedule to the Customs Tariff Act, 1975. The Tribunal in this regard noted that the use is not the criteria for classification, save where the same is explicitly intended. Rejecting Department’s plea of classification under Chapter 10, it observed that though the

tariff accorded recognition of the product as ‘cereals’ to enable national policy to be determined accordingly and within the enumerations under the relevant subheading., nonetheless, ‘sweet corn’, though a fresh cereal, is further excepted from such coverage by the general notes pertaining to Chapter 10 in the Explanatory Notes to the Harmonized System of Nomenclature (HSN). [*Syngenta India Ltd. v. Principal Commissioner* – 2021 VIL 640 CESTAT MUM CU]

### LCD with inseparable PCB classifiable under Heading 9013

Relying upon the Supreme Court decision in the case of *Secure Meters*, the CESTAT Mumbai has held that LCD attached with inseparable PCB is classifiable under Tariff Item 9013 80 10 of the Customs Tariff Act, 1975 and eligible for benefit of Notification No. 24/2005-Cus. The Revenue department had sought to distinguish the Apex Court decision contending that since the LCD was fitted with inseparable PCB and were required for manufacturing car audio assembly, the goods were classifiable under TI 8522 90 00. Allowing assessee’s appeal, the Tribunal noted that there was nothing on record to show that the imported goods were solely meant for use as part of the car audio/ video assembly. CESTAT’s earlier decision in the case of *Samsung Electronics India Pvt. Ltd.* was also referred. [*Harman International (I) Pvt. Ltd. v. Commissioner* – 2021 VIL 681 CESTAT MUM CU]

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