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An e-newsletter from
Lakshmikumaran & Sridharan, India

January 2021 / Issue – 115

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January
2021



Article

Retrospective imposition of anti-dumping duty in anti-circumvention investigations

By Jayant Raghu Ram and Shubhi Khare

Introduction

Provisions concerning anti-circumvention of anti-dumping duty are contained in Rules 25 to 28 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 ('AD Rules'). As per Rule 25, anti-circumvention investigations are conducted in respect of alleged circumvention of the anti-dumping duty ('ADD') already imposed on a particular product originating in or exported from a particular country(ies).

Since anti-circumvention investigations are conducted in respect of AD measures that are already in force as on the date of initiation of the anti-circumvention investigation, a question arises as to whether the ADD should be imposed retrospectively from the date of initiation of the anti-circumvention investigation or from the date of the issue of the final findings in the said investigation. The relevant provision is Rule 27 which states:

Rule 27. Determination of circumvention. -

*(1) The designated authority, upon determination that circumvention of anti-dumping duty exists, may recommend imposition of anti-dumping duty to imports of articles found to be circumventing an existing anti-dumping duty or to imports of article originating in or exported from countries other than those which are already notified for the purpose of levy of the antidumping duty and **such levy may apply retrospectively from the date of initiation of the investigation under rule 26.***

(2) The designated authority shall issue a public notice recording its findings.

*(3) The Central Government may, pursuant to the recommendations made by the designated authority, **extend the anti-dumping duty to imports of article including imports of such article from the date of initiation of the investigation under rule 26 or such date as may be recommended by the designated authority.***

(emphasis added)

Rule 27 is clear that the DA may recommend the retrospective imposition of ADD from the date of initiation of the anti-circumvention investigation. However, are the DA's powers in this regard mandatory or discretionary in nature? This issue was recently examined in a recent final determination issued by the DA.

Original proceedings before the Designated Authority

ADD on imports of 'Cold rolled flat products of stainless steel of width of 600 mm upto 1250 mm of all series further worked than Cold rolled (cold reduced) with a thickness of up to 4 mm' ('PUC' or **subject goods**') from originating in or exported from China PR, Korea RP, European Union, South Africa, Taiwan, Thailand and USA was imposed first on 20 February 2010 (subsequent to the original investigation) and continued on 11 December 2015 (subsequent to the first sunset review).

In the second sunset review, by final findings dated 20 January 2021, the DA has recommended continuation of ADD. Pending the decision of the Ministry of Finance, the ADD continues to remain in force till 31 January 2021.

However, before the initiation of the second sunset review, the DA initiated an anti-circumvention investigation on 19 February 2016. This investigation was initiated subsequent to an application filed by the domestic industry, which alleged that the ADD on the PUC was being circumvented by the imports of products with the same description as the PUC but having widths above those described and covered under the scope of the PUC (the allegedly circumventing products under investigation or 'PUI').

It is relevant to note that the anti-circumvention proceedings were stayed by the Delhi High Court by its order dated 27 April 2016 subsequent to a Writ Petition filed by an importer, Suncity Sheets Pvt. Ltd. This stay order was vacated only on 8 January 2017.

By final findings dated 18 August 2017, the DA recommended extension of ADD on imports of the PUI. However, as against the domestic industry's request to recommend the extension of the ADD from the date of the initiation of the anti-circumvention investigation, i.e., 19 February 2016, the DA recommended the extension of ADD to the imports of the PUI from the date when the customs notification is issued pursuant to the said recommendation. Subsequently, the Ministry of Finance extended the imposition of ADD to the PUI from the date of issuance of the Customs Notification imposing the ADD, i.e., 24 October 2017.¹

Proceedings before the CESTAT

Aggrieved by the DA's decision, the domestic industry *Jindal Stainless Ltd.* and *Jindal Stainless*

Hissar Ltd. appealed the findings dated 18 August 2017 before the CESTAT in Appeal No. AD/50291/2018 and Appeal No. AD/50334/2018. Before the CESTAT, the appellant-domestic industry primarily argued, inter-alia, that:

- i. The final findings are silent and bereft of any reasoning as to why the ADD was not recommended from the date of initiation of the investigation;
- ii. Once circumvention has been established, and the DA recommends imposition of ADD on the PUI, the DA is obliged to recommend retrospective levy of the same;
- iii. The second 'may' used in Rule 27(1) with reference to retrospectivity has to be constructed as 'shall';

On the other hand, the DA and other interested parties counter-argued by stressing on the recommendatory nature of the powers of the DA in the overall mechanism of anti-dumping investigations in India.

Though the construction of the term 'may' was central to the issue, the CESTAT, in its order dated 12 September 2019, did not delve deep into this issue. Instead, the CESTAT specifically noted that no reasons were contained in final findings as to why the anti-circumvention duty was not levied retrospectively. Therefore, the CESTAT was of the view that it would not be appropriate to examine the DA's determination in the absence of reasons not recorded by the DA in its findings.

Without interfering with the ADD already imposed and extended from 24 October 2017, the CESTAT deemed it fit to remand the matter back to the DA for the limited purpose of recording a specific finding as to whether the ADD to counter circumvention should be levied retrospectively or prospectively.

¹ Notification No. 52/2017-Customs (ADD)

Remand proceedings before the Designated Authority

Subsequent to the CESTAT's remand order, the DA held an oral hearing and also invited written submissions from all the interested parties on this limited issue. The DA, in its final findings dated 27 December 2020, rejected the domestic industry's plea for retrospective imposition of ADD and gave the following reasons for the same:

Discretionary nature of Rule 27

With regard to the discretion vested in the DA, the DA noted that Rule 27(1) consciously uses the word 'may' thereby giving the discretion to the DA in determining whether the ADD should be imposed either retrospectively or prospectively. The DA compared this with Rule 27(2), which uses the word 'shall'. The DA was of the view that Rule 27 only mandates the DA to issue a public notice recording its findings. On the other hand, use of 'may' in Rule 27(1) gives discretion to DA to recommend prospective or retrospective levy in such findings. The DA proceeded to hold that that this deliberate and conscious choice of words 'may' and 'shall' in the same rule, by a literal interpretation, indicates that the discretion of the DA in recommending retrospective imposition of ADD was in fact envisaged.

Import by *bona fide* users

In its findings, the DA has also been cautious of the need to balance the interests of *bona fide* users with that of circumventing users. The DA has been mindful in noting that the retrospective imposition of ADD would have also brought *bona fide* users of the PUI within the net of the extended anti-dumping duty. This was probably because *bona fide* users today may not have means to prove that imports made from 2016 were not for circumventing ADD.

Absence of provisional assessment

Under customs laws, when a bill of entry is presented at the time of clearance of imports, it may first be provisionally assessed at declared value by the customs authorities before being finally assessed pending the production of any document or furnishing of any information by the importer including that of end use of the imported product. In a provisional assessment, the importer is required to furnish a bond undertaking to pay the differential duty with interest *inter alia* in cases of violation of terms of provisional assessment / failure to produce required documents. It may be noted that under Customs law, there is a maximum time limit of 2 years and 5 years to re-open a finally assessed bill of entry in *bona fide* and *mala fide* cases, respectively. On the other hand, there is no such time limit in cases of provisional assessment.

In the present investigation, the DA noted that there were no specific instructions for provisional assessment of imports of the PUI during the pendency of the proceedings, including from the Delhi High Court when it had stayed the investigation. In the view of same, the DA took the view that if ADD was imposed retrospectively in a situation where provisional assessment has not been undertaken, it would lead to significant challenges on reopening of assessments which have been made final. It would also be more difficult to deal with issues of recovering duty from final consumers especially when sold through traders.

Conclusion

Considering the golden rule of literal construction, the Authority seems to have rightly interpreted Rule 27 to hold that retrospective imposition of ADD is not mandatory. However, the soundness of the reasons for not imposing ADD retrospectively in the above investigation may come under challenge in light of the fact that the Customs Act, 1962 empowers customs authorities to initiate proceedings to recover customs duties which were not levied or short-

levied upon the importer. Further, as stated, under the Customs Act, such proceedings can be initiated upto 5 years from the date of import even in cases of final assessment. Therefore, customs authorities are empowered to levy and recover ADD even in cases of closed assessments, subject to conditions.

Further, a jurisdictional question may arise with regard to the appropriateness for the DA to cite customs issues in deciding whether or not to recommend retrospective imposition of ADD

under Rule 27, especially in the absence of any submissions in this regard from customs authorities. Nonetheless, the above decision is an eye opener in that it gives an insight into the DA's mind in deciding when to impose ADD retrospectively, especially in circumvention cases.

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Trade Remedy News

Trade Remedy actions by India

| Product | Country | Notification No. | Date of Notification | Remarks |
|--|--|-------------------------|----------------------|---|
| Aniline | China PR | F. No. 6/42/2019-DGTR | 20 January 2021 | Definitive anti-dumping duty recommended |
| Black Toner in powder form | China PR, Malaysia and Taiwan | F.No. 6/6/2020-DGTR | 28 January 2021 | Definitive anti-dumping duty recommended |
| Carbon Black used in Rubber Application | China PR and Russia | F. No. 354/148/2020-TRU | 5 January 2021 | Finance Ministry decides not to continue ADD as recommended by DGTR |
| Ciprofloxacin Hydrochloride | China PR | F. No. 6/36/2019-DGTR | 7 January 2021 | Definitive anti-dumping duty recommended |
| Cold Rolled Flat Products of Stainless Steel | China PR, EU, South Africa, Taiwan, Thailand, USA and Korea RP | F. No. 7/18/2020-DGTR | 20 January 2021 | Anti-dumping sunset review recommends continuation of duty on imports from China PR and Korea RP only |
| Di-Isocyanate | EU, Saudi Arabia, Chinese Taipei and United Arab Emirates | F.No. 6/43/2019-DGTR | 28 January 2021 | Definitive anti-dumping duty recommended |

| Product | Country | Notification No. | Date of Notification | Remarks |
|---|---|-----------------------|----------------------|---|
| Dimethyl Formamide | China PR and Saudi Arabia | F. No. 6/37/2019-DGTR | 11 January 2021 | Definitive anti-dumping duty recommended |
| Flat products of stainless steel | Indonesia | F. No. 6/16/2019-DGTR | 15 January 2021 | Countervailing duty 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 | 22 January 2021 | Anti-dumping Sunset Review Investigation initiated |
| Melamine | China PR | 01/2021-Cus. (ADD) | 6 January 2021 | Anti-dumping duty extended till 28 February 2021 |
| Methylene Chloride | China PR | F.No.7/19/2020-DGTR | 20 January 2021 | Anti-dumping Sunset Review recommends continuation of duty (modified) |
| Newsprint in rolls or sheets, excluding glazed newsprint | Australia, Canada, European Union, Hong Kong, Russia, Singapore, and United Arab Emirates | F. No. 6/40/2019-DGTR | 19 January 2021 | Anti-dumping duty recommended on imports, except from Hong Kong |
| Nonyl Phenol | Chinese Taipei | F. No. 7/20/2018-DGAD | 7 January 2021 | Anti-dumping sunset review recommends continuation of duty (CESTAT Remand Back Case). |
| Nylon Filament Yarn (Multi Filament) | European Union and Vietnam | F.No.7/30/2019-DGTR | 22 January 2021 | Anti-dumping Mid-term review recommends change of scope of PUC and exclusion of BCF yarn with denierage from 650 decitex to 10,000 decitex. |
| Phenol | European Union and Singapore | F. No. 7/41/2020-DGTR | 31 December 2020 | Anti-dumping sunset review initiated |
| Phthalic Anhydride | Russia and Japan | F. No. 7/11/2020-DGTR | 5 January 2021 | Anti-Dumping duty sunset review recommends continuation of duty, except for Japan |

| Product | Country | Notification No. | Date of Notification | Remarks |
|---|--|-------------------------|----------------------|--|
| Plain Medium Density Fibre Board having thickness of 6 mm or more | China PR, Malaysia, Thailand and Sri Lanka | F. No. 7/6/2020-DGTR | 8 January 2021 | Anti-dumping Sunset Review recommended continuation of duty on imports, except from China PR |
| Polytetra fluoroethylene PTFE | China PR | F. No. 07/22/2020-DGTR | 27 January 2021 | Anti-Circumvention investigation recommending imposition of ADD on imports from Korea RP and on PTFE products from China |
| Rubber Chemical PX-13 | China PR, Korea RP, USA | F. No. 354/158/2020-TRU | 6 January 2021 | Finance Ministry decides not to impose provisional ADD as recommended by DGTR |
| Soda Ash | Turkey and USA | F. No. 6/39/2019-DGTR | 19 January 2021 | Anti-dumping duty recommended against non-cooperative producers/exporters of Turkey |
| Soda Ash | Turkey | F. No. 6/38/2019-DGTR | 27 January 2021 | Countervailing Duty Investigation terminated |
| Styrene Butadiene Rubber | Korea RP | F. No. 6/21/2019-DGTR | 30 December 2020 | Countervailing duty recommended |
| Viscose Spun Yarn | China PR, Indonesia and Vietnam | F. No. 6/41/2019-DGTR | 30 December 2020 | Definitive anti-dumping duty recommended |

Trade remedy actions against India

| Product | Investigating Country | Document No. | Date of Document | Remarks |
|----------------------|-----------------------|--------------|------------------|---|
| Lined Paper products | USA | 86 FR 5132 | 19 January 2021 | ADD Administrative review: Preliminary determination of no shipment by two entities |



WTO News

Malaysia initiates dispute against EU palm oil measures

On January 19, 2021, Malaysia requested consultations with the European Union regarding the measures adopted by the EU and its member states affecting palm oil and palm crop-based biofuels. According to Malaysia, the measures adopted by the EU, confer unfair benefits to EU domestic producers of certain biofuel feedstocks, such as rapeseed oil and soy, and the biofuels produced therefrom, at the expense of palm oil and oil palm crop-based biofuels from Malaysia. Malaysia claims that the measures are inconsistent with the WTO's Agreement on Technical Barriers to Trade, the General Agreement on Tariffs and Trade 1994, and the Agreement on Subsidies and Countervailing Measures. It may be noted that this is the 600th trade dispute brought to the WTO since the organization was established in 1995.

Korea appeals panel report regarding Korean duties on Japanese steel

On 22 January 2021 Korea notified the Dispute Settlement Body of its decision to appeal the panel report in the case brought by Japan in 'Korea — Sunset Review of Anti-Dumping Duties on Stainless Steel Bars' (DS553). The Panel report was circulated in the case on 30 November 2020. It may be noted that given the ongoing lack of agreement among WTO members regarding the filling of Appellate Body vacancies, there is no Appellate Body Division available at the current time to deal with the appeal.

Costa Rica initiates dispute against food import restrictions by Panama

Costa Rica has on 14 January 2021 requested consultations with Panama regarding measures imposed by the latter that restrict or prohibit the import of products such as strawberries, dairy products, meat products, pineapples and bananas from Costa Rica.



India Customs & Trade Policy Update

RoDTEP – Benefit available to all goods with effect from 1 January 2021:

The Central Government has extended the benefit of the Scheme for Remission of Duties and Taxes on Exported Products ('RoDTEP') to

all export goods with effect from 1 January 2021. Though the rates have not been notified yet, the Ministry of Finance Press Release dated 31 December 2020 states that the notified rates, irrespective of the date of notification, shall apply

with effect from 1 January, 2021 to all eligible exports of goods. The scheme would refund to exporters the embedded Central, State and local duties/taxes that were so far not being rebated/refunded. As per ICEGATE Advisory dated 1 January 2021, the exporters have to make a claim for RoDTEP in the shipping bill by making a declaration. The Ministry of Commerce (SEZ Division) has in the meanwhile issued a letter dated 15 January 2021 to allow SEZ units to file shipping bills claiming benefit of RoDTEP after examination by the Customs on the pattern of MEIS.

Courier import and export of COVID-19 vaccines – Regulations revised: To facilitate import and export of vaccines in relation to COVID-19, through courier, at locations where the Express Cargo Clearance System (ECCS) is operational, the Central Board of Indirect Taxes and Customs ('**CBIC**') has issued the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2020. These regulations amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 to provide for import and export of such vaccines without any value limitation. Further, for export of durable containers (including accessories thereof) in which vaccines will be imported, Regulation 6(3) and declaration in Form H have been suitably amended. As per CBIC Circular No. 56/2020-Cus., dated 30 December 2020, the clarifications contained in Circular No. 51/2020-Cus., dated 20 November 2020 would apply for temporary importation and re-export of durable containers including accessories imported in relation to COVID-19 vaccine through courier. Notification No. 115/2020-Customs (N.T.), dated 30 December 2020 has been issued for the purpose.

Coal Import Monitoring System – Implementation date extended to 1 April 2021:

The Directorate General of Foreign Trade ('**DGFT**') has revised its earlier Notification No.49/2015-2020 dated 22 December 2020 to extend the implementation of the Coal Import Monitoring System ('**CIMS**'). As per the revision, CIMS will be effective from 1 April 2021 and online registration will be available from 15 February 2021. Notification No. 56/2015-2020, dated 28 January 2021 has been issued for the purpose.

Skin and fur – Import Policy relaxed for few items:

The Ministry of Commerce has relaxed the Import Policy for certain items covered under Chapters 41 and 43 of the Schedule-I of ITC (HS), 2017. Few items which were prohibited earlier are not freely importable, subject to additional condition of compliance with the health protocol for import of hides and skin or sanitary conditions as may be prescribed from time to time by the Department of Animal Husbandry and Dairying. Notification No. 55/2015-20, dated 7 January 2021 has been issued for the purpose.

Odoriferous preparations not operating by burning – Import Policy relaxed:

Import of odoriferous preparations such as room fresheners, car fresheners that do not operate by burning and covered under HS Code 33074900 is now 'free' (earlier restricted). DGFT Notification No. 54/2015-2020, dated 1 January 2021 issued for the purpose amends Chapter 33 of Schedule-I (Import Policy) to ITC (HS).

Rice export to European countries – Requirement of Certificate of inspection from Export Inspection Council or Export Inspections Agency:

Export of rice – both basmati and non-basmati, to the European Union and to Iceland, Liechtenstein, Norway and Switzerland only would require Certificate of Inspection from the

Export Inspection Council or the Export Inspections Agency. For other countries, which are not covered above, the certificate would be required for export with effect from 1 July 2021. DGFT Notification No. 51/2015-20, dated 29 December 2020 has amended the policy conditions in few entries of Chapter 10 at Sl. No. 55 and 57 in Schedule 2 to ITC (HS), 2017.

Onions freely exportable with effect from 1 January 2021: Export Policy of onions (all varieties) has been revised to 'free' from 'prohibited' with effect from 1 January 2021. DGFT Notification No. 50/2015-20, dated 28 December 2020 has amended Sl. No. 51 and 52 of Chapter 07 of Schedule 2 to the ITC (HS), 2017, for this purpose.



Ratio Decidendi

Non-possession of BIS certificate will not make goods 'prohibited': In a case involving import of skimmed milk under DFIA, where the importer did not have the required BIS certificate, the CESTAT Mumbai has set aside the absolute confiscation of the goods. The Tribunal held that non-possession of BIS certificate in itself does not make the goods 'prohibited goods'. It also noted that the goods in issue were not prohibited goods under the Customs Act, 1962 or under the provisions of Foreign Trade Policy or under any other law and that the assessee had complied with the mandatory food safety standard under the Food Safety and Standards Act, 2006. [*Global Exim v. Commissioner – 2021 TIOL 31 CESTAT MUM*]

Penalty not imposable in the absence of mention of specific clause of Section 112 and mens rea: In a case involving imposition of penalty under Section 112 of the Customs Act, 1962, the CESTAT Kolkata has held that Revenue department must provide specific finding towards satisfaction of *mens rea*. It was additionally held that the department must also satisfy the test of balance of convenience for imposition of penalty. The Tribunal observed that the penalty was imposed mechanically in the case without mentioning any particular clause of Section 112 and without referring to any of the ingredient of any clause of said Section. Setting aside the penalty, it also noted that the importer had not role in the mis-declaration. [*Sanjay Kumar Agarwal v. Commissioner – 2021 VIL 13 CESTAT KOL CU*]

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