International Trade

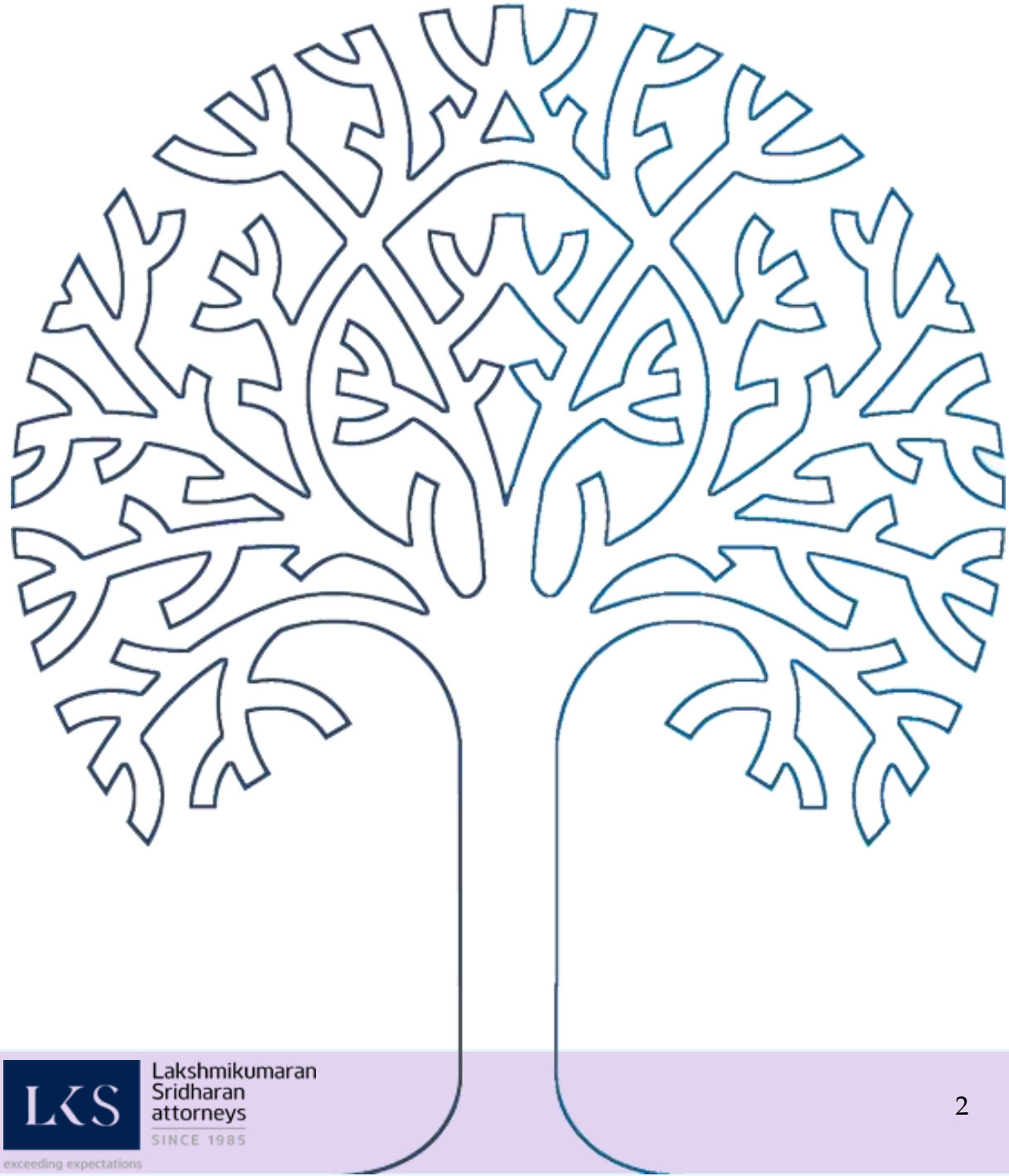
amicus

August 2024 / Issue –156

Lakshmikumaran Sridharan attorneys
SINCE 1985
exceeding expectations

An e-newsletter from
Lakshmikumaran & Sridharan, India

Table of Contents



Lakshmikumaran Sridharan attorneys SINCE 1985
exceeding expectations

Article

Standing of applicant to constitute Domestic Industry – Standard of discretion

By **Jharna Agarwal**

Under Indian anti-dumping law and practice, the qualification of the applicant domestic producers to constitute the domestic industry is sometimes a contested issue. Examination of relevant jurisprudence shows that there is no straight-jacket formula to determine this issue, and this is often subject to the discretion of the Directorate General of Trade Remedies (**'DGTR'**). The article in this issue of International Trade Amicus discusses some of the relevant jurisprudence on the issue of the DGTR's discretion in determining the standing of a producer(s) under the relevant provisions. According to the author, since the DGTR most often takes the view that there is a need to balance the interests of the domestic industry with the interests of other parties, it leans in favour of upholding the qualification of sole domestic producers. However, it remains to be seen whether this practice will evolve.

Standing of applicant to constitute Domestic Industry – Standard of discretion

By Jharna Agarwal

Introduction

Anti-dumping investigations are most often initiated subsequent to applications filed by or on behalf of domestic producers. The investigation, and determination of injury, is carried out in relation to the 'domestic industry'. It is important to note that while the term 'domestic producer' refers to any entity who produces the article that is like the product under investigation, the term 'domestic industry' is a term of art that is defined in most laws governing anti-dumping investigations. That is, in order for a domestic producer (s) to constitute the 'domestic industry', such domestic producer(s) must meet the legal criteria stipulated under the applicable anti-dumping legislations.

Under WTO law, the legal provisions concerning the qualification of the domestic producers to constitute the 'domestic industry' in an anti-dumping investigation is contained in the Anti-Dumping Agreement ('**AD Agreement**'). Article 4.1 of the AD Agreement defines the term 'domestic industry' as: referring to the domestic producers as a whole of the like products or to those of them whose collective output of the products constitutes a major proportion of the total domestic production of those products. However, Article 4.1 disqualifies or excludes producers who are related to the exporters or importers or are themselves importers of the allegedly dumped product.

Under Indian anti-dumping law and practice, the qualification of the applicant domestic producers to constitute the domestic industry is sometimes a contested issue. Examination of relevant jurisprudence shows that there is no straight jacket formula to determine this issue, and this is often subject to the discretion of the Directorate General of Trade Remedies ('**DGTR**'). This article discusses some of the relevant jurisprudence on the issue of the DGTR's discretion in determining the standing of a producer(s) under the relevant provisions.

Relevant provisions of the Indian anti-dumping rules

In India, the legal provisions concerning the qualification of the domestic producer(s) to constitute the domestic industry is

contained in Rule 2(b) of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 ('**AD Rules**').

Rule 2(b) of the AD Rules defines a 'domestic industry' as follows:

*(b) 'domestic industry' means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers thereof in such case the term 'domestic industry' **may** be construed as referring to the rest of the producers.*

The Explanation to Rule 2(b) defines the situations where the domestic producer is said to be related to the importer or exporter of the alleged dumped article:

Explanation. - For the purposes of this clause, producers shall be deemed to be related to exporters or importers only if, -
(a) one of them directly or indirectly controls the other; or
(b) both of them are directly or indirectly controlled by a third person; or
(c) together they directly or indirectly control a third person subject to the condition that there are grounds for believing or suspecting that the effect of the relationship is such as to cause the producers to behave differently from nonrelated producers.

A small yet critical term that is relevant for determining the scope of the applicant domestic producer(s) to constitute the domestic industry under both Rule 2(b) and Article 4.1 of the AD Agreement is the use of the term 'may'. That is, while an applicant/domestic producer(s) related to the exporter or the importer or are importers themselves would otherwise be liable to be disqualified from constituting the 'domestic industry', the use of the term 'may' implies that this is not a mandatory disqualification but some discretion vests with the investigating authority in this regard.

It is pertinent to note that the above legal standard was not always the legal position. By an amendment brought about by Customs Notification No. 44/1999 dated 15 July 1999, the term 'shall' was replaced by the term 'may' in Rule 2(b).

In this regard, it would be pertinent to refer to the observation of the DGTR in the anti-dumping investigation on imports of *Synchronous Digital Hierarchy transmission equipment* from China PR (final findings dated 19 October 2010). In this investigation, the DGTR observed that:

> *46….As use of the word 'may' in Rule 2(b) suggests, the two types of producers in question, i.e. related producers and producers importing the alleged dumped product, are not automatically excluded from being part of the domestic industry. Rather, it is the consistent practice of the investigating authorities that the exclusion of such producers must be decided on a case-by-case basis, on reasonable and equitable grounds, and by taking into consideration all the legal and economic aspects involved.*

Relevant jurisprudence

In *Aluminium Foil* (final findings dated 10 March 2017), the DGTR disqualified one of the producers, *viz.*, Raviraj Foils, from constituting the domestic industry under Rule 2(b) for the reason that almost all goods imported by it were sold in the domestic market. However, in *Caprolactam* (final findings dated 27 September 2021), the DGTR refused to disqualify the applicant (GSFC) from constituting the domestic industry since the imports made by it were insignificant. The DGTR also held that the applicant's focus had not turned to imports and it was not behaving like an importer-trader.

In *Soda Ash* (final findings dated 17 February 2012), the DGTR refused to disqualify most of the applicant/producers therein for the reason that even though they were related to certain foreign producers exporting to India, these domestic producers had not benefitted from such relationship in the context of dumped imports. However, it disqualified one domestic producer based on the view that the volume of exports of the PUC by the related foreign exporter were significant.

The issue of standing was most recently discussed in *Isobutylene Isoprene Rubber* (final findings dated 29 June 2024). In this investigation, the standing of the sole domestic producer/applicant, Reliance Sibur Elastomers Pvt. Ltd., was heavily contested on the ground that the applicant was related to one of the Russian exporters as it was under the control of the ultimate holding entity. For this reason, it was urged that the applicant/producer should be disqualified from constituting the domestic industry under Rule 2(b).

In its examination, the DGTR agreed with the argument that the applicant/producer was under the control of the foreign producer and hence could be said to be 'related', for the purposes of Rule 2(b) of the AD Rules. However, the DGTR concluded that merely because there existed a relationship between a domestic producer and a foreign producer, this was insufficient to hold such a domestic producer ineligible under Rule 2(b). In its justification, the DGTR recalled the objective of providing such a discretion to the DGTR and noted that the AD

rules were amended to provide a discretion to the DGTR to treat certain category of producers as eligible and certain category of producers as ineligible.

Conclusion

The standing of the domestic producers to constitute the domestic industry is essential to the success of the applicant/producer's case for the imposition of anti-dumping duty on imports of the PUC. This becomes critical where the applicant is the sole domestic producer, and such domestic producer is either importing the PUC for certain purposes or has been established with investment from a foreign exporter. At present, the DGTR seems to be exercising its discretion on a case-by-case basis. Since the DGTR most often takes the view that there is a need to balance the interests of the domestic industry with the interests of other parties, the DGTR most often leans in favour of upholding the qualification of sole domestic producers. However, it remains to be seen whether this practice will evolve.

[The author is an Associate in International Trade & WTO Division at Lakshmikumaran & Sridharan Attorneys]

Trade Remedy News

- Aluminium foil upto 80 micron, excluding aluminium foil below 5.5 micron for non-capacitor application, from China PR – India's DGTR recommends imposition of provisional anti-dumping duty
- Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound from China PR and Korea RP – India continues anti-dumping duty after sunset review
- Epichlorohydrin from China PR, Korea RP and Thailand – India's DGTR recommends imposition of anti-dumping duty
- Hot rolled flat products of alloy or non-alloy steel from Vietnam – India initiates anti-dumping investigation
- Hot-rolled flat products of iron, non-alloy or other alloy steel from India – European Union initiates anti-dumping investigation
- Isopropyl Alcohol from China PR – India's DGTR recommends imposition of anti-dumping duty
- Large Diameter Welded Pipe from India – USA schedules full five-year review of anti-dumping duty and countervailing duty
- Polyethylene terephthalate film, Sheet, and Strip from India – USA issues preliminary finding of receipt of countervailable subsidies from 1 January 2022 till 31 December 2022
- Silicomanganese from India – USA issues affirmative result of anti-dumping duty sunset review
- Sulphur Black from China PR – India's DGTR recommends imposition of anti-dumping duty
- Thermoplastic Polyurethane (TPU) from China PR – India's DGTR recommends imposition of anti-dumping duty
- Welded Stainless-Steel Pipes and Tubes from Thailand and Vietnam – India's DGTR recommends imposition of anti-dumping duty

Trade remedy measures by India

Product	Country	Notification No.	Date of notification	Remarks
Aluminium foil upto 80 micron, excluding aluminium foil below 5.5 micron for non-capacitor application	China PR	F. No. 06/35/2023 - DGTR	28 August 2024	Provisional anti-dumping duty recommended to be imposed
Chlorinated Polyvinyl Chloride Resin (CPVC)-whether or not further processed into compound	China PR and Korea RP	15/2024-Cus. (ADD)	23 August 2024	Anti-dumping duty continued after sunset review
Epichlorohydrin	China PR, Korea RP and Thailand	F. No. 6/15/2023-DGTR	14 August 2024	Anti-dumping duty recommended to be imposed
Hot rolled flat products of alloy or non-alloy steel	Vietnam	F. No. 6/15/2024-DGTR	14 August 2024	Anti-dumping investigation initiated
Isopropyl Alcohol	China PR	F. No. 6/09/2023-DGTR	14 August 2024	Anti-dumping duty recommended to be imposed
Sulphur Black	China PR	F. No. 6/08/2023-DGTR	7 August 2024	Anti-dumping duty recommended to be imposed
Thermoplastic Polyurethane (TPU)	China PR	F. No. 6/23/2023-DGTR	6 August 2024	Anti-dumping duty recommended to be imposed

Product	Country	Notification No.	Date of notification	Remarks
Welded Stainless-Steel Pipes and Tubes	Thailand and Vietnam	F. No. 6/28/2023-DGTR	6 August 2024	Anti-dumping duty recommended to be imposed

Trade remedy measures against India

Product	Investigating Country	Document No.	Date of Document	Remarks
Hot-rolled flat products of iron, non-alloy or other alloy steel	European Union	C/2024/4995	8 August 2024	Anti-dumping investigation initiated
Large Diameter Welded Pipe	USA	FR Doc No: 2024-18022	13 August 2024	ADD and CVD – Full five-year review scheduled
Polyethylene terephthalate film, Sheet, and Strip	USA	FR Doc No: 2024-17859	12 August 2024	Preliminary finding of receipt of countervailable subsidies from 1 January 2022 till 31 December 2022
Silicomanganese	USA	FR Doc No: 2024-18494	19 August 2024	ADD – Affirmative result of sunset review issued

WTO News

– EU's countervailing duty on electric vehicles from China – China initiates WTO dispute

EU's countervailing duty on electric vehicles from China – China initiates WTO dispute

China has on 9 August 2024 sought consultations with the European Union on the latter's recent anti-subsidy investigation and the provisional countervailing duty measures imposed by the EU in its investigation titled '*AS-689 - New battery electric vehicles designed for the transport of persons*'. According to China, the measures at issue are inconsistent with the EU's obligations under, *inter alia*, Article VI of the e General Agreement on Tariffs and Trade 1994 (GATT 1994), and Articles 1, 2, 10, 11, 12, 13, 14, 15, 16, 17, 19, 22, and 32 of the Agreement on Subsidies and Countervailing Measures.

FTA Update

- ASEAN – India looking for further tariff cuts in key items as part of review of India-Asean FTA
- Australia and India set for next CECA talks in November
- BIMSTEC – India has proposed preferential trade pact
- EU-India FTA – India to discuss carbon tax and deforestation regulations in next round of talks
- Malaysia, India elevate ties to comprehensive strategic partnership
- Oman-India free trade pact is at advanced stage
- UAE-India FTA – India seeking review of certain provisions

ASEAN – India looking for further tariff cuts in key items as part of review of India-Asean FTA

In the next round of discussions for the ongoing complete review meeting of the India-Asean free trade agreement, to be held in November this year, India is looking for further tariff cuts in key items of its export interest such as chemicals, metals and alloys, machinery, plastic and rubber, textiles, leather and gems and jewellery.

[Source: See Economic Times news here and Financial Express news here]

Australia and India set for next CECA talks in November

India and Australia are expected to hold the next round of talks for a comprehensive free trade agreement (CECA) in November in New Delhi. India hopes to have a number of non-tariff barriers eliminated/reduced, especially those related to sanitary and phytosanitary standards and technical barriers, so that it can benefit more significantly from the tariff concessions on offer. Both sides are also looking for significant gains in services. India wants easier visa norms for service providers, while Australia is focussed on more access in financial services.

[Source: See Economic Times news here and Hindu Businessline news here]

BIMSTEC – India has proposed preferential trade pact

India's Commerce and Industry Minister has, at the BIMSTEC Business Summit in New Delhi, organised by CII and Ministry of External Affairs, proposed a preferential trade agreement (PTA) as free trade agreement between members of Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC) is taking its time. BIMSTEC is a grouping of countries in South Asia and SouthEast Asia, covering Bangladesh, India, Myanmar, Sri Lanka, Thailand, Bhutan and Nepal.

[Source: See Financial Express news here]

EU-India FTA – India to discuss carbon tax and deforestation regulations in next round of talks

India is likely to discuss discuss sustainability measures such as the Carbon Border Adjustment Mechanism (CBAM) and EU deforestation regulation (EUDR) with the European Union in the next round of FTA discussions to be held in September end. As per reports, India is against making instruments such as EUDR and CBAM part of trade commitments because these are perceived as instruments of protectionism and act as non-tariff barriers.

[Source: See Hindustan Times news here]

Malaysia, India elevate ties to comprehensive strategic partnership

India and Malaysia have elevated their ties to a comprehensive strategic partnership with focus on expanding cooperation in several sectors, including trade, investment and defence. A pact on promoting recruitment of Indian workers in Malaysia and protection of their interests is one of the at least eight agreements inked between the two sides recently.

[Source: See Economic Times news here, Hindu Businessline news here and another Economic Times news here]

Oman-India free trade pact is at advanced stage

The Indian Ambassador to Oman has recently stated that discussions for the proposed free trade agreement (FTA) between India and Oman are at an advanced stage and both sides hope to conclude the pact early. As per reports, agreement is expected to boost Indian exports to Oman by eliminating duties, especially on petroleum products, textiles, electronics, pharmaceuticals, machinery, and iron and steel.

[Source: See Economic Times news here]

UAE-India FTA – India seeking review of certain provisions

India is seeking review of certain provisions of the free trade agreement with the UAE. As per reports, experts have raised serious concerns over the spurt in imports of precious metals from the UAE under the trade agreement.

[Source: See Economic Times news here]

India Customs & Trade Policy Update

- Gold and silver jewellery/articles – AIR of Drawback reduced
- De-oiled rice bran – Export prohibited till 31 January 2025

Gold and silver jewellery/articles – AIR of Drawback reduced

The Ministry of Finance has reduced by more than 50% the All-Industry Rates of Drawback for articles of jewellery and parts thereof, made of gold or silver falling under Tariff Items 711301 and 711302, and on articles made of silver covered under Tariff Item 711401 of the Drawback Schedule notified by Notification No. 77/2023-Cus. (N.T.). Notification No. 55/2024-Cus. (N.T.), dated 23 August 2024 has been issued for the purpose.

De-oiled rice bran – Export prohibited till 31 January 2025

The Ministry of Commerce and Industry has prohibited export of de-oiled rice bran falling under ITC(HS) Codes 2302 40 00, 2306 90 19, 2306 90 29, 2306 90 90, till 31 January 2025. It may be noted that the earlier export prohibition of the said product expired on 31 July 2024. Notification No. 23/2024-25, dated 16 August 2024 has been issued for the purpose.

Ratio Decidendi

- Anti-dumping duty – Manufacturer – Mere mention of another company on sacks of imported goods is not sufficient to establish 'manufacturer' – *CESTAT Ahmedabad*
- Laser Imager, which is a film printer using heat, is classifiable under Customs Heading 9033 – *CESTAT Chennai*
- Aluminium circles embossed/affixed with stainless steel circles are classifiable under Customs Heading 7606 and not under Heading 7616 – *CESTAT Chennai*
- Classification of goods – Possible misuse after import is no criteria for classification – Provisional release allowed as investigation under process – *CESTAT Mumbai*
- Port restriction for import of new vehicles is not applicable for vehicles imported in completely knocked down (CKD) condition – *CESTAT New Delhi*

Anti-dumping duty – Manufacturer – Mere mention of another company on sacks of imported goods is not sufficient to establish 'manufacturer'

The CESTAT Ahmedabad has held that mere mention of the second company's name on the sacks of the imported goods was not sufficient to establish that it was the manufacturer, especially when the overwhelming documentary evidence pointed to the first company as the manufacturer. According to the Tribunal, the Department cannot, on the basis of the company's name appearing on the sacks, consider that all other documents are falsified, even when the investigation has not brought on record anything to this effect. The issue involved anti-dumping duty at different rates on different classes of manufacturers. [*Vinayak Trading* v. *Commissioner* – 2024 VIL 997 CESTAT AHM CU]

Laser Imager, which is a film printer using heat, is classifiable under Customs Heading 9033

The CESTAT Chennai has upheld the classification of 'Dryview 6850 Laser Imaging W/3D (Medical Equipment)' (also referred to as 'Laser Imager') under Heading 9033 of the Customs Tariff Act, 1975. The assessee's submission that the goods were solely or principally used with machines of Tariff Item 9018 90 19 and the impugned goods being accessories of the said machines they are also classifiable under said TI only as per Note 2(b) of Chapter 90, was thus rejected. The Tribunal in this regard noted that the product was a film printer using heat rather than chemicals to develop the image written onto the film, and interfaced with a variety of digital machines like Magnetic Resonance Imaging (MRI), Computerised Tomography (CT), Full Field Digital Mammography (FFDM), Digital Radiology (DR), etc. According to the Tribunal, it would be a travesty to limit the suitability or use of the goods only as an accessory to the MRI system or to medical equipment classifiable under Heading 9018. Similarly, classification under TI 9018 13 00 as 'Magnetic Resonance Imaging Apparatus' was also rejected by the Tribunal while it noted that the impugned goods were known in the market as medical image printers. [*Carestream Health India Pvt. Ltd.* v. *Commissioner* – 2024 VIL 955 CESTAT CHE CU]

Aluminium circles embossed/affixed with stainless steel circles are classifiable under Customs Heading 7606 and not under Heading 7616

The CESTAT Chennai has held that Aluminium circles embossed/affixed with stainless steel circles are classifiable

under Heading 7606 of the Custom Tariff Act, 1975 and not under Heading 7616 *ibid*. Rejecting Department's appeal, the Tribunal observed that aluminium circles are specifically mentioned under Tariff Item 7606 91 10 and since the product was a composite product made up of aluminium as well as stainless steel, with the predominant material being aluminium, by implication of Rule 2(b) of the Interpretative Rules, the same has essentially to be classified as aluminium circle only. It was also noted that the only purpose for assimilating/embossing steel with the aluminium is to enable the same to be used on an induction stove also, while the aluminium circle would remain predominant. [*Commissioner* v. *Butterfly Gandhimathi Appliances Ltd.* – 2024 (8) TMI 480-CESTAT CHENNAI]

Classification of goods – Possible misuse after import is no criteria for classification – Provisional release allowed as investigation under process

The CESTAT Mumbai has allowed provisional release of goods in a case where the assessee-importer was of the view that the imported tyres were of a kind used in mining and other off-road purposes while according to the Department the tyres were being misused as truck and bus tyres. According to the Department, the tyres would hence require clearance from the competent authority and should also adhere to the BIS specifications. Allowing provisional release on furnishing of bond and bank guarantee, the Tribunal noted that the allegation was not yet established (nature of the goods being restricted was yet to be established) as the investigation was in progress.

Further, the Tribunal observed that the end-use or subsequent possible mis-use cannot be a criteria for the classification of the goods. The Tribunal was also of the view that allowing goods to be released to some importer as per the test report given by IRMRA while denying even a provisional release to some for whom opinion of IRMRA is also not obtained, goes beyond the boundary of 'discretion' and borders upon 'discrimination'. [*Vikas Retail Private Limited* v. *Commissioner* – 2024 VIL 822 CESTAT MUM CU]

Port restriction for import of new vehicles is not applicable for vehicles imported in completely knocked down (CKD) condition

The CESTAT New Delhi has held that Policy Condition no. 2(II)(d) present in Chapter 87 of ITC (HS), restricting the ports and ICDs through which the new vehicles can be imported, does not apply to vehicles imported in Complete Knocked Down (CKD) condition. The Tribunal in this regard observed that if the

expression 'motor vehicles' mentioned in condition 2 to Chapter 87 included motor vehicles in CKD condition then it would result in absurd consequences. The CESTAT for this purpose noted it was not possible for motor vehicles imported in CKD condition to comply with other conditions of Policy Condition No. 2(II), i.e., (a), (b) and (c), and that if same word or expression (motor vehicle, here) is used at many places in the same legislation, it should be understood to have been used in the same sense. ***The Appellant was represented by Lakshmikumaran & Sridharan Attorneys here.*** [*Honda Motorcycle and Scooter India Pvt. Ltd.* v. *Commissioner* – 2024 (8) TMI 30-CESTAT New Delhi]

NEW DELHI
7th Floor, Tower E, World Trade Centre, Nauroji Nagar, Delhi – 110029
Phone : +91-11-41299800, +91-11-46063300
---
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 , lprdel@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 : lspune@lakshmisri.com

KOLKATA
6A, Middleton Street, Chhabildas Towers, 7th Floor, Kolkata – 700 071
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

GURUGRAM
OS2 & OS3, 5th floor, Corporate Office Tower, Ambience Island, Sector 25-A,
Gurugram-122001
phone: +91-0124 - 477 1300 Email: lsgurgaon@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@laskhmisri.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

LKS
Lakshmikumaran
Sridharan
attorneys
SINCE 1985
exceeding expectations