

**MINISTRY OF COMMERCE AND INDUSTRY**  
**(Directorate General of Anti-Dumping & Allied Duties)**

**NOTIFICATION**

New Delhi, the 11th July, 2000

**FINAL FINDINGS**

**Subject:** Anti-dumping. investigation concerning imports of Disodium Carbonate popularly known as Soda Ash from Peoples Republic of China

**No. 12/1/99-DGAD.**-Having regard to the Customs Tariff Act, 1975 as amended in 1995 and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, thereof

**A) PROCEQUIRE**

The procedure described below has been followed:

- i. The Designated Authority (hereinafter also referred to as the Authority) notified preliminary findings vide notification dated 18.11.99 on anti-dumping investigation concerning imports of bisodium Carbonate popularly known as Soda Ash (hereinafter also referred to as subject goods) from Peoples Republic of China (herein after referred to as subject country) and requested the interested parties to make their views known in writing within forty days from the date of its publication;
- ii. The Authority forwarded a copy of the preliminary findings to the known interested parties, who were requested to furnish their views, if any, on the preliminary findings within forty days of the date of the letter;
- iii. The Authority also forwarded a copy of the preliminary findings to the Embassy of Peoples Republic of China in New Delhi with a request that the exporters and other interested parties may be advised to furnish their views on the preliminary findings in the time frame as stipulated in ( i) and. (ii) above.
- iv. The Authority provided an opportunity to all interested parties to present their views orally on.23.2.2000. All parties presenting views were requested to file written submissions of the views expressed. The parties were advised to collect copies of the views expressed by the opposing parties and offer rebuttals', if any;

- v. The Authority made available the public file to all interested parties containing non-confidential version of all evidence submitted by various interested parties for inspection, upon request;
- vi. Argument raised by the interested parties before announcing the preliminary findings, which have been brought out in the preliminary findings notified have not been repeated herein for sake of brevity. However, the arguments raised by the interested parties subsequent to the preliminary findings and disclosure have been appropriately dealt in these findings.
- vii. Verification of exporters' data was carried out by the Authority to the extent it was feasible. A team of officers carried out verification of the data at the exporters' premises viz. M/s Tianjin soda ash plant and M/s DHG LLC Soda Ash Plant.
- viii. In accordance with Rule 16 of the Rules supra, the essential facts/basis considered for these findings were disclosed to known interested parties on 31.5.2000 and comments received on the same have also been duly considered in these findings.
- ix. The period of investigation (POI) considered is 1.4.98 to 30.6.99.
- x. The case was initiated on ,5.7.99 and extension of investigations upto 7.8.2000 has been granted by the Central Government.

## **B. VIEWS OF PETITIONERS, EXPORTERS, IMPORTERS AND OTHER INTERESTED PARTIES AND EXAMINATION BY AUTHORITY**

The views expressed by various interested parties have been discussed in the disclosure statement. The views which have not been discussed- earlier in the disclosure statement and those now raised in response to the disclosure statement are discussed in the relevant paras herein below to the extent these are relevant as per rules and have a bearing upon the case. The arguments raised by the interested parties have been examined, considered and, wherever appropriate, dealt in the relevant paras herein below.

## **C. PRODUCT UNDER CONSIDERATION**

The authority recalls para C(1) of the Preliminary Findings dated 18.11.99. The product under consideration in the present investigation is Disodium Carbonate popularly known as Soda Ash classified under custom sub-heading 2836.20 of the Custom Tariff Act, 1975. The product under consideration is also classified under sub-heading no. 28362001 and 28362002 under the harmonized ITC system as dense and light Soda Ash respectively.

Soda Ash is an industrial chemical with chemical formula  $\text{Na}_2\text{CO}_3$  used for manufacture of alkali products soap, detergents, cleaning compounds and sodium based chemicals. It is also used for manufacture of float, container and speciality glasses, silicate and some chemicals. The two types of Soda Ash being manufactured and marketed by domestic industry are Soda Ash (light) and Soda Ash (dense). Soda Ash is produced by two process technologies viz. dissolution process employed in those parts of the world where natural deposits of sodium Carbonate occur on a large scale and by synthetic processes including solvay process, Akzo dry lime process and dual process where natural resources do not occur. The domestic industry employs all the three types of synthetic processes. In the solvay process the raw brine prepared by dissolving crude solar salt in raw water is purified by use of milk of lime and- Soda Ash to prepare purified brine which is then ammoniated in ammonia absorber to prepare ammoniated brine. Ammoniated brine is carbonated to precipitate Sodium Bi-carbonate which is then filtered to separate crude bi-carbonate cake which is further heated i o decompose into the product Soda Ash light. The dense Soda Ash is mine mechanically compacting light Soda Ash.

Akzo dry lime process is a modification of the conventional solvay process to the extent that milk of lime slurry is not prepared and the heat of hydration of lime and of chemical reaction are sufficient to raise the mother liquor to the boiling temperature thereby reducing the steam and lime consumption in distillation process as compared to solvay process. In the dual process, the Ammonia recovery unit and milk of lime section we dispensed with and an Ammonium Chloride section exists where the Ammonium chloride. is crystallised and recovered.

It has been argued by many interested parties viz. importers and exporters that the soda ash (light) and soda ash (dense) are two different grades and that they are not substitutable and therefore, the two should be considered separately. Further the cost of production, the selling price of the two grades and ITC code of the two grades are different.

Domestic industry has mentioned that the light and dense soda ash are substitutable and that the glass industry has been using light soda ash also. The domestic industry has also mentioned that the chemical composition of the two grades is same and also the customs classification. Further the various manufacturers indicated the combined capacity of the soda ash without giving any break up of dense or light soda ash.

The authority notices that .the price and cost variation of the two grades viz. soda ash (light) and soda ash (dense) is not much and that the marketing channels, chemical composition and the customs tariff head of the two grades are also the same. The authority for the purposes of comparison of normal value with export price, considers it appropriate, therefore, to rely upon the weighted average values of the two grades,

considering them a single product viz. Soda Ash classified under Custom Head 2836.20.

## **D. STANDING OF THE PETITIONER AND DOMESTIC INDUSTRY**

The petition has been filed by M/s Birla VXL Ltd., M/s DCW, M/s Gujarat Heavy Chemicals Ltd. and M/s Tata Chemicals Ltd., on behalf of domestic industry. The petition has been supported by M/s Tuticorin Alkali Chemicals and Fertilizers Ltd. and M/s Punjab National Fertilizers & Chemicals Ltd.

It has been argued by many interested parties viz. importers and exporters that, the two supporters M/s Tuticorin Alkali Chemicals and Fertilizers Ltd. and M/s Punjab National Fertilisers and chemical Ltd. have been kept outside the scope of the domestic industry since they are cost effective unity and no injury has been caused to them.

The authority has considered the domestic industry as per sub-rule 2(b) of the anti-dumping rules and for the purposes of initiation of investigation the authority has considered tenability as per sub-rules 5(a) and 5(b) of the anti-dumping rules.

The Authority on the basis of the available information on the total domestic production of Disodium Carbonate concludes that the petitioners qualify the test of standing as indicated in Rule 5(3)(a) and 5(3)(b) and with the support of other producers represent domestic industry within the meaning of the Rules 2(b) and confirms the findings of the para C (3) of the Preliminary Findings dated 18.11.99.

## **D. LIKE ARTICLE**

In order to examine whether Disodium Carbonate produced by the domestic industry is a Like Article to the Disodium Carbonate exported from Peoples Republic of China characteristics such as physical characteristics (purity, density etc.) manufacturing process and technology, functions and uses, product specifications, pricing, distribution and marketing and tariff classification of the goods have been considered.

The Authority notes that the domestic industry is manufacturing both light and dense grades of Disodium Carbonate. The Authority also notes that the two grades of Disodium Carbonate produced domestically can be used interchangeably with the grades exported from the subject country. The Authority, therefore, holds that the goods exported from subject country and goods produced by the petitioner have characteristics closely resembling each other and that the two are technically and

commercially substitutable. There are no arguments by other interested parties viz. importers and exporters on the claim of the petitioner.

The authority holds that the goods produced by the domestic industry are a Like Article to the goods exported from subject country within the meaning of the Rule 2(d) and confirms the findings-of para C(2) of Preliminary Findings dated 18.11.99.

## **E. NORMAL VALUE AND EXPORT PRICE**

Under Section 9A(1)(c), normal value in relation to an article means:

- i. the comparable price, in the ordinary course of trade, for the like article when meant for consumption in the exporting country or territory as determined in accordance with the Rules made under sub-section (6); or
- ii. when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either: -
  - a. comparable representative price of the like article when exported from the exporting country or territory or on appropriate third country as determined in accordance with the Rules made under sub-section (6); or
  - b. the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance With the Rules made under subsection(6);

Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transshipped through the country of export or such article is not produced in the country of export or there, is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.

It has been argued by the domestic industry that China being a non-market economy, the information furnished by the cooperating exporters may be disregarded and the data furnished on normal value by them may be adopted. The authority notes that there is no identified list of non-market economies stipulated in the Rule. The authority has, therefore, adopted the normal practice of referencing the best available information as stipulated in the Anti-dumping Rules.

The authority notes the various arguments raised by the interested parties on the issue of normal value and export price determination. Physical verification was carried out

by the investigation team deputed by the Designated Authority in May, 2000 to China. The premises of two exporters viz. M/s Tianjin soda ash plant] producers for M/s Tianjin Bohai Chemical Industry (Group) Corpn. Ltd., China and M/s bahuachem Intl. Economic and Trade Corporation, China were visited and verification carried out. On account of logistics problem, the physical verification could not be carried out at M/s Jiangsu Yangli's plant. The investigating team while in China requested for certain information from M/s Jiangsu Yangli Chemical and Technology Imports and Exports Corpn., China and to meet the investigating team with such information at Dalian. The exporter, however, expressed inability to meet the investigating team and had subsequently forwarded certain information through its representative for consideration by the authority. The information furnished has been considered for the purpose of the final findings. The authority has evaluated the normal value and export price and dumping margin for the co-operating exporters on the basis of the facts made available and verified during verification at the exporter's premises in China as detailed below.

**a. M/s Qingdao Soda Ash Co. Ltd.**

The authority notices that it has been argued by some interested parties that in the event of cost of production not having been furnished by M/s Qingdao Soda Ash Co. Ltd., it may be treated on the basis of non cooperating exporters. The authority subsequent to the verification of the data of the two exporters in China, has reconciled the data on domestic selling prices of M/s Qingdao Soda Ash Co. Ltd. with the domestic prices of the other exporters. The authority has adopted the normal value as per the methodology adopted in the preliminary findings. The weighted average normal value of both the grades of soda ash viz. soda ash (light) and soda ash (dense) comes to. \*\*\*\$/MT.

The authority on the basis of verification of the two above mentioned exporters, considers it appropriate to adjust profit made by the associated trading house selling on behalf of the producer, from the export price, in addition to adjustments already allowed on export price in the Preliminary Findings. The authority has allowed adjustments on inland freight, handling, taxes, port charges, commission, overseas freight, duty refund, interest and ocean insurance to an extent of \*\*\* \*\*\*, \*\*\*, \*\*\*, \*\*\* & \*\*\*\$/MT respectively. The weighted average ex-factory export price for both the grades of soda ash viz. soda ash (light) and soda ash (dense) comes to \*\*\*\$/MT.

**b. M/s Tianjin Bohai Chemical Industry (Group) Corpn. Ltd., China**

The investigating team was provided with some changes in the cost of production indicated earlier in the questionnaire's response, during their verification in China.

On the basis of the revised Cost of production, the authority has eliminated those transactions, which were at loss during the POI for evaluation of the normal value and considered only those transactions, which are .in normal course of trade. The elimination has been done separately for soda ash (light) and soda ash (dense) grades. The exporter during verification could not substantiate that the credit extended .on domestic sales is for 9 months and that there is additional expenditure involved for customer services. on domestic sales. On the basis of the available records, the authority allowed the credit cost on domestic sales to the extent of \*\*\* months at the rate of \*\*\*%. No adjustment on customer support is allowed as the claim is unsubstantiated.

The exporter has indicated that appropriate consideration be given for cost of production for domestic sales and export sales being different. The authority holds that the exporter's argument is not tenable, since the prices of soda ash in the domestic market of China vary irrespective of the cost of production, technology or process used as evidenced from the trend of the selling prices of the other exporters is of soda ash. In view of this, no adjustment on this account is granted. The weighted average normal value of both grades viz. Soda ash (light) and Soda ash (Dense) comes to \*\*\*\$/MT.

The investigating team noticed that the exporter is providing export credit @\*\*\*% for a period of \*\*\*months to the buyers in India. The investigating team also noticed that there is an average profit of \*\*\*\$/MT made by the trading company viz. Tianjin Bohai Chemical Industry United Export and Import Corpn., China to whom the M/s Tianjin soda ash plant sells their goods for further sales to India. Further on the basis of the information available on the VAT structure for soda ash producers, the investigating team noticed that 15% VAT out of the 17% VAT is refunded/exempted on export sales and only 2% VAT is charged on the export sales. The investigating team noticed that there are export invoices which include ocean insurance also. The authority, therefore, proposes to consider adjustment on ocean insurance also while working out the exfactory export price. The authority has, allowed adjustments for Inland Freight, Ocean Freight, Port Charges, Ocean Insurance, Credit cost, profit by associated trading company to an extent of \*\*\*, \*\*\*, \*\*\*, \*\*\*, \*\*\* & \*\*\*\$/MT respectively on the export price and 2% VAT as verified by the investigating team.

The weighted average ex-factory export price for both grades viz. soda ash (light) and soda ash (dense) comes to \*\*\*\$/MT.

### **c. M/s Dahuachern Intl. Economic and Trade Corporation. China**

During the physical verification at the exporter's premises, the exporter was unable to substantiate any of the adjustments on domestic sales claimed by them in their

response to the questionnaire. Further the exporter during verification also confirmed that Me domestic prices already provided by them are net of, these adjustments. In view of this, no adjustments are proposed to be granted and that the normal value as adopted during the preliminary findings has been considered. The weighted average normal value of both the grades of soda ash viz. soda ash (light) and soda ash (dense) comes to \*\*\*/MT.

The authority for the purposes of examining the transactions below cost of production has carried out the comparisons separately for soda ash (light) and soda ash (dense) grades. The investigating team during, verification noticed that the manufacturer producer viz. DHG LLC Soda Ash Plant sells their goods to the trading houses viz. M/s Dahuachem Intl. Economic and Trade Corporation, China who further sells the same through their agent in India. The trading house indicated that a profit mark up of 10% is usually charged for such sales through them. Further a copy of the agreement of the trading house with their agent in India was also provided evidencing the commission to an extent of \*\*\*/MT.- The exporter also indicated that a credit @\*\*\*% is provided on export sales for months. The investigating team was also demonstrated that 15% VAT out of 17% VAT on export sales is refundable /exempted while 2% VAT is levied on export sales. The exporter also provided evidence pertaining to ocean freight and inland freight pertaining to export sales. On the basis of the above evidences, on adjustments the authority proposes to provide the adjustments on Inland Freight, Ocean Freight, Overseas Insurance, Shipping Charges, Discounts to Agent, Profit by Associated Trading house, Credit Cost to an extent of \*\*\*, \*\*\*, \*\*\*, \*\*\*, \*\*\*, \*\*\*, \*\* & \*\*\*/MT respectively and 2% VAT on the export price to arrive at ex-factory export price. The weighted average ex-factory export price for both the soda ash (light) and soda ash (dense) grades comes to \*\*\*/MT.

#### **d. M/s Jiangsu Yangli Chemical and Technology Imports, exports corporation**

The verification team could not visit the plant on account of logistics problem. However, some of the documents as requested for by the investigating team in China have been provided through their representative claiming adjustments on inland freight, agent fees, insurance and port charges. The authority notices that the exporter has already provided ex-factory prices in their response to, questionnaire and that no adjustments now on domestic prices need to be provided. The authority has considered the normal value as adopted during the Preliminary findings. The authority has for the purpose of examining domestic sales transactions below cost of production carried the comparison separately for soda ash (light) and soda ash (dense) grades. The weighted average normal value of both grades of soda ash viz. soda ash (light) and soda ash (dense) comes to \*\*\*/MT.



conditions and terms of sale, taxation, levels of trade, quantities, physical characteristics, and any other differences which are demonstrated to affect price comparability."

For the purpose of fair comparison between the normal value and the export price, the Authority has considered taking into account the information furnished by the exporters; and other information available with the Authority. The normal value and export price determined, as detailed above, are at ex-works (ex-factory) level. As already indicated in para (C) the authority notices that in view of the same customs tariff head, narrow price band of selling prices and narrow cost band of cost of production for two grades of soda ash, it is appropriate to compare weighted average normal value of both the grades with the weighted average' export price of both the grades for the purposes of dumping.

It has been argued that the comparison between normal value and export price for purposes of calculation of margin of dumping should be between prices charged to buyers at the same level of trade. The authority in this regard, has considered the comparison as per rules and consistent practice of comparing the normal value and the export price at the ex-factory level.

The authority has, as per rules contained in Annexure -I of the antidumping rules carried out comparison on the basis of weighted average normal value of both the grades of soda ash with the weighted average ex-factory export price of both the grades of soda ash.

Based on the above methodology, the dumping margins are indicated below: -

Sl. No.	Exporter	Normal value(NV)	Export price(EP)	Margin (%)
1.	M/s. Qingdao Soda Ash Co. Ltd., China	****	****	39.0
2.	M/s Tianjin Bohai Chemical Industry -(Group) Corp. Ltd., China	****	****	30.7
3.	M/s Dahuachem International	****	****	37.8

Economic ,& Trade Corpn., China

4. M/s Jiangsu Yongli Chemical & \*\*\*\* \* 47.2

Technology Imports & Exports

Corpn., China

5. Any other exporter \*\*\*\* \* 59.7

## **H. INDIAN INDUSTRY'S INTEREST & OTHER ISSUES**

It has been argued by many interested parties that interests of the consumers of soda ash also needs to be watched as it affects the price competitiveness of exporters and that the anti-dumping duties cannot be used as protection but only to remove injury.

The Authority holds that the purpose of anti dumping duties, in general, is to eliminate dumping, which is causing injury to the domestic industry and to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country.

It is recognized that the imposition of anti dumping duties might affect the price levels of the products manufactured using the subject goods and consequently might have some influence on relative competitiveness of these products. However, fair competition on the Indian market will not be reduced by the anti dumping measures, particularly if the levy of the anti dumping duty is restricted to an amount necessary to redress the injury to the domestic industry. On the contrary, imposition of anti dumping measures would remove the unfair advantages gained by dumping practices, would prevent the decline of the domestic industry and help maintain availability of wider choice to the consumers of Disodium Carbonate. Imposition of anti dumping measures would not restrict imports from the subject country in any way, and therefore, would not affect the availability of the product to the consumers.

To ascertain the extent of Anti-dumping duty necessary to remove the injury to the domestic industry, the Authority has relied upon a non-injurious selling price of bisodium Carbonate in India for the domestic industry, by considering the optimum cost of production for the domestic industry.

## **I. INJURY AND CAUSAL LINK**

Under Rule 11 supra, Annexure-II, when a finding of injury is arrived at, such finding shall involve determination of the injury to the domestic industry, " taking into

account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on domestic producers of such articles ..". In considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree.

For the examination of the impact of the imports on the domestic industry in India, we may consider such indices having a bearing on the state of the industry as production, capacity utilisation, sales quantum, stock, profitability, net sales realisation, the magnitude and margin of dumping, etc. in accordance with Annexure II(iv) of the rules supra.

The authority has also examined factors other than dumped imports viz. freight considerations, inefficiencies or any other factors etc. as cited which might be injuring the domestic industry at the same time.

The non-injurious price (NIP) for the domestic industry has been determined by making appropriate analysis of all relevant factors like usage of raw material, usage of utilities, captive consumption, captive generation of utilities etc. and the actual expenses during the period of investigations including the investments and capacity utilisation. The non-injurious price of domestic industry has been determined by considering the optimum cost of production and considering the reasonable return on the capital employed by the domestic industry.

## **J. CONCLUSION ON INJURY:**

The Authority concludes that

- i. The imports of Disodium Carbonate from Peoples Republic of China have increased in absolute terms from 0 MT in 96-97 to 96609 MT in 97-98 and further to 122742 MT in POI.
- ii. The share of the subject country in the total imports in the country has increased significantly, i.e. from 0% in 96-97 to 56.36% in 97-98 and further to 71% in the period of investigation.
- iii. Exports of Disodium Carbonate have resulted in decline in the net average sales realisation for M/s Birla VXL Ltd., NI/s DCW, Gujarat, M/s Gujarat Heavy Chemicals Ltd., and M/s Tata Chemicals Ltd., and Tuticorin Alkali Chemicals

- and Fertilizers Ltd. Chennai in the POI as compared to 97-98 and 96-97. The net sales realisation of the industry is below the non-injurious selling price.
- iv. The exports of subject goods and their consequential increase have resulted in decline in total sales of subject goods of the domestic industry from 1450163 MT in 95-96 to 1423900 MT in 96-97 and from 1393265 MT in 97-98 to 1343889 MT in POI (annualised).
  - v. The inventory of the domestic industry has increased from 88843 MT in 96-97 to 149722 MT in 97-98 and further to 236054 MT in POI (annualised).
  - vi. The capacity utilisation for the domestic industry has decreased from 85.94% in 97-98 to 77.26% in POI (annualised).
  - vii. Various economic indicators relating to domestic industry such as decline in average sales realisation, rise in inventory, decline in sales and capacity utilisation collectively and cumulatively established at the domestic industry has suffered material injury.

It is, therefore, seen that the domestic industry has suffered material injury from dumped imports. In establishing that the material injury to the domestic industry has been caused by the imports from the subject country, the Authority holds that dumped exports from Peoples Republic of China have depressed the prices of subject goods in the domestic market and forced the domestic industry to sell at unremunerative prices, resulting in financial losses to the domestic industry. (the domestic industry has suffered injury on account of loss by way of decline in sales volume, rise in inventory and decline in net sales realisation.

## **K. FINAL FINDINGS**

The Authority, after considering the foregoing, concludes that

- a. Soda ash originating in or exported from the subject country has been exported to India below its normal value.
- b. The domestic industry has suffered material injury;
- c. The injury has been caused to the domestic industry by dumping of the subject goods originating in or exported from Peoples Republic of China.
- d. The Authority recommends imposition of definitive anti-dumping duty on all imports of Soda ash falling under chapter 28 (Custom head 2836.20) originating in or exported from Peoples Republic of China.
- e. The landed value of imports for the purpose shall be the assessable value as determined by the customs under the Customs Act, 1962 and all duties of customs except duties levied under Section 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975.

- f. It was considered to recommend the amount of anti-dumping duty equal to the margin of dumping or less which if levied would remove the injury to domestic industry. Landed value of the imports for individual exporters, for the purposes, were compared with the non injurious selling price of the domestic industry, determined for the period of investigation. Wherever the difference was less than the dumping margin, a duty lower than the dumping margin is recommended.
- g. Accordingly, it is proposed that anti-dumping duties be imposed, on all imports of Soda ash originating in or exported from the subject country i.e. Peoples Republic of China falling under chapter 28 (Custom head 2836.20) of the Customs Tariff. The anti-dumping duty shall be the difference between the amounts mentioned in column 3 below and the landed value of imports in \$/MT.

**Sl. No. Name of the company Amount (\$/MT)**

1. M/s Qingdao Soda ash, 197.10

Co. Ltd., China

2. M/s. Tianjin Bohai 197.10

Chemical Industry

(Group) Corp. Ltd., China

3. M/s Dahuachem Inter- 193.10.

national Economic &

trade Corpn.,China

4. M/s Jiangsu Yongli 194.50

Chemical & Technology

Imports & ' Exports

Corp. China

5. Any other exporter 197.10

**h. Subject to the above, the authority confirms the Preliminary Findings dated 18.11.99.**

An appeal against this order shall lie to the Customs, Excise and Gold (Control) Appellate Tribunal in accordance with the Act Supra.

**RATHI VINAY JHA...**  
Designated Authority and Addl. Secy.