

**Government of India**  
**Department of Commerce**  
**Ministry of Commerce**

**Preliminary Findings**

**Notification**

New-Delhi, the 23rd December, 2002

**Subject:** Anti-Dumping investigations concerning imports of Hexamine from Iran

**14/35/2002-DGAD** – Having regard to the Customs Tariff Act 1975 and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury), Rules 1995, thereof:

**A. PROCEDURE:**

1. The procedure given below has been followed with regard to the investigations:
  - i. The Designated Authority (hereinafter referred to as Authority), under the above Rules, received a written petition from M/s Kanoria Chemicals & Industries Ltd., Mumbai alleging dumping of Hexamine originating in or exported from Iran
  - ii. The preliminary scrutiny of the application revealed certain deficiencies, which were subsequently rectified by the petitioner. The petition was thereafter considered as properly documented.
  - iii. The Authority on the basis of sufficient evidence submitted by the petitioner decided to initiate investigations against alleged dumping of imports of Hexamine originating in or exported from Iran. The Authority notified the Embassies of the subject country about the receipt of dumping allegation before proceeding to initiate investigations in accordance with sub-rule 5(5) of the Rules.
  - iv. The Authority issued a Public Notice dated 18th September 2002, published in the Gazette of India Extraordinary initiating anti-dumping investigations concerning imports of Hexamine classified under customs sub-heading no. 2921.2901 of Chapter 29 of the Customs Tariff Act, 1975, originating in or exported from Iran.
  - v. The Authority forwarded a copy of the Public Notice to the known exporters (whose details were made available by the petitioner) and industry associations

and gave them an opportunity to make their views known in writing within forty days from the date of the letter.

- vi. The Authority forwarded a copy of the Public Notice to the known importers (whose details were made available by the petitioner) of Hexamine and advised them to make their views known in writing within forty days from the date of the letter.
- vii. Request was made to the Central Board of Excise and Customs (CBEC) to arrange details of imports of Hexamine.
- viii. The Authority provided copies of the non-confidential Petition to the known exporters in accordance with Rule 6(3) supra.
- ix. The Authority sent a questionnaire, to elicit relevant information to the following known exporters in Iran in accordance with Rule 6(4);

## **Iran**

- M/s Sina Chemical Industries Co.,  
No. 25, 17TH Street,  
Khalid Eslamabooli Area,  
Tehran, 1515
- M/s Iran Petrochemical Commercial Company  
No. 1339, Vai asr Ave. Vanak Sq.  
Teheran-Iran  
Zip Code- 19697  
P.O. Box 19395/4619

While Sina Chemical Industries Co gave a partial response which was not as per the specified format, M/s Iran Petrochemical Commercial Company did not respond to the exporters questionnaire. On request, both exporters were granted a three week extension in time limit by the Designated Authority to respond to the exporters questionnaire.

The Embassy of Iran was informed about the initiation of the investigation in accordance with Rule 6(2) with a request to advise the exporters/producers from their countries to respond to the questionnaire within the prescribed time. A copy of the letter and questionnaire sent to the exporters was also sent to them, alongwith the name and addresses of the exporters.

- x. A questionnaire was sent to the following known importers/users of Hexamine calling for necessary information in accordance with Rule 6(4);

- National Chemical Industries  
Kota, Rajasthan

- Mauri Chemicals,  
Mumbai
- Rajasthan Coatings & Chemicals,  
Rajasthan
- Demaco Polymers P.Ltd.,  
Faridabad
- Indogulf Industries Ltd.,  
New Delhi –66
- IVP Ltd (J),  
Jamshedpur
- IVP Ltd. (T),  
TA.Palghar, Distt. Thane
- Getwell Chem,  
Mumbai
- Modichem Plast Materials P.Ltd.,  
Mumbai
- Rupani Chemical Agencies,  
Madras
- X 'Pro India Ltd.,  
Mumbai
- Goodwill Rasayan,  
Mumbai
- United Meta Chem Pvt. Ltd.,  
P.O.Pune
- Prima Recipoles (Pune) P. Ltd.,  
Maharashtra
- Surya Polymers,  
Taloja, Dist. Raigad
- Resins & Plastics Ltd.,  
Maharashtra
- Pragati Chemicals P.Ltd.,  
Dist. Bharuch (Gujarat)
- Foseco India Ltd.,  
Dist Pune
- Dujadwal Paperchem,  
Bombay
- JespcO,  
Sangli
- National Techno Industries,  
Kota, Rajasthan

- Dattatarya Chemical Industries,  
Dist. Valsad
- D.C.Chemicals,  
Calcutta
- Promis Industries,  
Jamshedpur
- Techno Waxchem P. Ltd.,  
Calcutta
- Backeland India,  
Calcutta
- P.Kumar & Co.,  
Calcutta
- A.V.M. Sales Corpn.,  
Calcutta
- T.R. Chemicals P.Ltd.,  
Orissa
- Ordnance Factory Nagpur,  
Bhandra
- Gova Chem Plastic P.Ltd.,  
Rajasthan
- S.R.Plastics,  
Delhi

No response to the questionnaire was filed by the importers/user industry.

- xi. The Authority made available the non-confidential version of the evidence presented by various interested parties in the form of a public file kept open for inspection by the interested parties.
- xii. Cost investigations were conducted to work out optimum cost of production and cost to make and sell the subject goods in India on the basis of Generally Accepted Accounting Principles (GAAP) on the information furnished by the petitioner so as to ascertain if anti-dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- xiii. \*\*\* In this notification represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules.
- xiv. Investigations were carried out for the period 1st April 2001 to 30th June 2002 (15 months).

## **B. PETITIONERS VIEWS**

2. The petitioner has raised the following major issues in their petition and in their subsequent submissions:

- i. Hexa Methylene Tetramine is known as Hexamine in market parlance. Hexa Methylene Tetramine is a white crystalline powder with a sweet metallic taste. In the pure form, it is colourless and odourless. It crystallizes in rhombic dodecahedrons. Hexa Methylene Tetramine compound is also known as Ammoform, Methenamine, Cystamine, Cystogen, Urotropine. It is classified under Chapter 29 of the Customs Tariff Act, 1975 and ITC no. 2921.2901.
- ii. Hexamethylenetetramine is usually manufactured by the reaction of ammonia with aqueous formaldehyde.
- iii. The exporters from Iran had exported significant volumes of Hexamine in the Indian market in 2000-2001. The volumes declined substantially in 2001-02. However, the exporters have again intensified their activities and dumped about 120 MT in a short period of 3 months in the current year.
- iv. The volume and value of imports of Hexamine as per information provided by DGCI&S under Customs Classifications No. 2921.2901 has been released by the DGCI&S upto January, 2002. The average export price reflected by DGCI&S for imports at eight digit levels varies significantly. Different goods are involved, even though the product description under the ITC is Hexamine as the product falls under residual category under the customs classification. The petitioner has been able to trace evidence of imports in the current year (2002) as per data collected by M/s Exim Multimedia according to which 40 MT has been imported at Chennai port. The copy of the relevant evidence has been enclosed in the petition. 100 MT has been imported from Iran through an indenting agent in Mumbai. Copy of the invoice evidencing imports of 100 MT from Iran has been enclosed in the petition. The volume and value of these imports and the supporting evidence thereof have been enclosed in the petition. However, the petitioner believes that about 300 MT have been imported in the period April-June, 2002.
- v. There are four producers of Hexamine in India including the petitioner. The names of the other companies are as follows:-
  - M/s Simalin Chemical Industries Ltd., Baroda
  - M/s Rockhard Petro Chemical Industries Ltd., Indore
  - M/s Newton Engg & Chemicals Ltd., Baroda

All the other three producers have supported the petition.

- vi. The petitioner has a multi-locational, multi product company engaged in manufacturing and marketing of a wide range of organic and inorganic chemicals, having an annual turnover of approximately Rs. 350 crores. The

- company has a well integrated chemical complex at Renukoot in Uttar Pradesh to manufacture several basic inorganic chemicals and another unit at Ankleshwar in Gujarat to manufacture a large number of inorganic chemicals.
- vii. There is no known significant difference in Hexamine produced by the Indian industry and Hexamine exported from Iran which can have an impact on price. Hexamine produced by the Indian industry and imported from the subject country is comparable in terms of physical and chemical characteristics, manufacturing process and technology, functions and uses, product specifications, pricing, distribution and marketing and tariff classification of the goods. The two are technically and commercially substitutable. Consumers have used the two interchangeably. Hexamine produced by the petitioner and imported from Iran should be treated as like articles in accordance with the Rules.
- viii. The domestic had earlier suffered material injury due to dumped imports from Russia and Saudi Arabia. The domestic industry was forced to approach the Designated Authority, who conducted detailed investigations and recommended imposition of anti dumping duty on this product in respect of imports from the two countries. In the meantime, the prices of the inputs increased substantially. However, the producer in Iran has now exported significant volumes at very low dumped prices. Thus, the domestic industry is again suffering material injury, now from the dumped imports from Iran.

## **C. VIEWS OF IMPORTERS, EXPORTERS AND OTHER INTERESTED PARTIES**

### **3. Importers views**

None of the known importers responded to the questionnaire forwarded by the Authority.

### **4. Exporters Views**

As stated above, on request, both exporters were granted a three week extension in time limit by the Designated Authority to respond to the exporters questionnaire. While Sina Chemical Industries Co gave a partial response which was not as per the specified format, M/s Iran Petrochemical Commercial Company did not respond to the exporters questionnaire.

(A) M/s Sina Chemical Industries Co.

1. The company has sent only a few pages of the sent forms which have been completed based on available information. They have stated that they would provide the Authority with other required information as soon as possible.
2. Information relating to exports to India (Appendix 2), Sales of goods of the company (Appendix 3), Sales price structure for exports to India (Appendix 4), Sales price structure for exports to countries other than India (Appendix 6), Factory cost and profit of exports to India (Appendix 8) and Factory cost and profit of exports to countries other than India (Appendix 10) have been provided.

**Examination by the Authority:**

1. The Authority notes that the information provided is not strictly as per the questionnaire or in the same order as in the questionnaire. No supporting documents have been attached.
2. No evidence has been attached to claims made with regard to the price adjustments claimed from the export price. The exporter has exported Unstabilised Hexamine to India and to third countries. It is further noted that the selling price to India is lower than the selling price to third countries. The overseas freight shown for exports to third countries is also unusually high.
3. The confidential information is not accompanied by a non confidential summary.
4. General information under part (A) of the exporters questionnaire has not been provided.
5. There is no information relating to sales in the home market (Appendix 1). The Authority notes, therefore, that there is no information and no claim with regard to normal value in the domestic market in Iran.
6. The Authority further notes that the no information on licensed capacity , installed capacity, production and sales have been provided (as per Appendix 7). The information/data required under part 'D' of the questionnaire response has not been furnished.
7. In Appendix 8 (Factory Cost and Profit of Exports to India) the quantity consumed per unit of raw materials, utilities and overheads, the rate thereof and the total cost has not been specified.
8. There is no information on profit determination (part 'E', customer information (in the format set out in Appendix 5) and third country information as required under part 'H' of the questionnaire . Copies of the trading and profit and loss account and balance sheet for the period of investigation and previous two years showing the determination of gross profit, details of selling and administration and other costs and net profit have not been furnished.

## **D. EXAMINATION OF THE ISSUES RAISED**

5. The submissions made by the petitioner and importers to the extent they are relevant under the Rules and have a bearing upon the case, have been examined and dealt with at appropriate places hereunder.

## **E. PRODUCT UNDER INVESTIGATION**

6. Hexa Methylene Tetramine is known as Hexamine in market parlance. Hexa Methylene Tetramine is a white crystalline powder with a sweet metallic taste. In the pure form, it is colourless and odourless. It crystallizes in rhombic dodecahedrons. Hexa Methylene Tetramine compound is also known as Ammoform, Methenamine, Cystamine, Cystogen, Urotropine. It is classified under Chapter 29 of the Customs Tariff Act, 1975 and ITC no. 2921.2901.

The most important industrial use of Hexamine is for the manufacture of solid phenolic resins. The other important use is for the manufacture of a high explosive cyclonite. Hexamine being anti-bacterial in action is used as a urinary antiseptic. It is also used for-

- Adhesives
- Coatings
- Sealing compounds
- In the preservation of hides
- As a rubber vulcanization accelerator
- As a corrosion inhibitor for steel
- Dye fixative
- Fuel tablet for camping stoves
- Stabiliser for lubricating and insulating oils

## **F. LIKE ARTICLES**

7. In order to establish that Hexamine produced by the domestic industry is a Like Article to that exported from Iran, characteristics such as technical specifications, manufacturing process, functions and uses and tariff classification have been considered by the Authority.

The Authority also finds that there is no argument disputing that Hexamine produced by the domestic industry has characteristics closely resembling the imported material and is substitutable by Hexamine imported from the subject country both commercially and technically. Hexamine produced by the domestic industry has been

treated as Like Article to the product exported from Iran within the meaning of Rule 2(d).

## **G. DOMESTIC INDUSTRY**

8. The petition has been filed by M/s Kanoria Chemicals & Industries Ltd., Mumbai alleging dumping of Hexamine originating in or exported from Iran.

The production of Hexamine by the petitioner has been as under:-

	1998-99	1999-2000	2000-2001	Apr. 2001-June 2002
<b>Petitioner</b>				
Kanoria	3141	3821	3067	2868
<b>Other producers</b>				
Simalin	2167	2693	2255	3617
Rockhard	864	1053	137	589
Newton	730	651	814	977
Total Indian production	6902	8218	6273	8051

The petitioner accounts for 35.62% of the total production in the POI. All the other three producers have supported the petition. The Authority notes therefore that the petitioner constitutes “domestic industry” and has the required standing to file the present petition under the Rules.

## **H. DUMPING**

9. The Authority sent questionnaires to the known exporters from the subject country in terms of section 9 A (1). The Authority observes that the exporters from Iran have not responded to the questionnaire in the prescribed format and have not furnished information relating to normal value. The response of M/s Sina Chemicals has been analysed above at Para 4(A). The Authority therefore considers the exporters to be non-cooperative and has proceeded on best available information.

Therefore, since there are no claims made by the exporters with regard to Normal Value, the Authority has therefore been constrained to rely upon constructed price and best available information with regard to Normal Value.

## **I. EXAMINATION OF NORMAL VALUE AND EXPORT PRICE BASED ON CONSTRUCTED VALUE AND ON AVAILABLE INFORMATION WITH THE AUTHORITY**

**(i) NORMAL VALUE**

M/s Sina Chemical Industries Co.

The information in the relevant appendice of the questionnaire regarding domestic sales have not been submitted by this company. The Authority notes that since data and information on domestic sales has not submitted, a determination on normal value as per provisions contained in Section 9A (1) © (I) and (ii) read with sub-rule 2 (i) and (ii) of Annexure 1 of the Anti-Dumping Rules cannot be made.

The petitioners have requested that the normal value in Iran be accepted on the basis of constructed cost of production of Hexamine. Under the circumstances the Authority has been constrained to determine the normal value on the basis of 'facts available' as per Rule 6(8). Therefore, the constructed cost of the subject goods has been determined on the basis of the information available on the estimated cost of production in the country of origin plus selling, administrative and general expenses and a reasonable amount of profit after making reasonable adjustments for working out the Normal value of the subject goods in Iran which is therefore considered to be USD \*\*\*/kg or Rs \*\*\*/kg at an average exchange rate during POI of 1USD=Rs.48.02.

**(ii) Export Price**

The Authority notes that the export price claimed by M/s Sina Chemicals, Iran, has not been supported with documentary evidence which is also lacking in respect of the adjustments claimed from the export price. However, the export price claimed is accepted for the purpose of these preliminary findings subject to verification and submission of documentary evidence by M/s Sina Chemicals.

M/s Sina Chemicals has exported a quantity of 180MT of Unstabilised Hexamine to India during the period of investigations at a weighted average cif price of USD \*\*\*/Mt or Rs \*\*\*/MT. As per adjustments claimed by the exporter, the ex-factory export price has been determined after taking packing charges at USD \*\*\*/MT , inland freight at USD \*\*\*/MT, insurance at USD \*\*\*/MT, storage cost at USD \*\*\*/MT and handling charges at USD \*\*\*/MT before fob and USD \*\*\*/MT (ave.) as ocean freight, USD \*\*\*/MT as overseas insurance, USD \*\*\*/MT for clearance and handling after fob thereby bring the total cost on account of adjustments claimed by the export to USD \*\*\*/MT. After adjustments on these accounts the ex- factory fob export price is USD \*\*\*/MT or Rs \*\*\*/MT at an average exchange rate of Rs 48.02 =1USD.

**(iii) Dumping margin**

Considering the constructed normal value at USD \*\*\*/MT and the ex-works export price at USD \*\*\*/MT, the dumping margin determined by the Authority comes to USD \*\*\*/MT (which is 67.75 % of export price).

## J. INJURY

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 article...” 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 increase, which otherwise would have occurred, to a significant degree.

The Authority notes that the margin of dumping and quantum of imports from the subject country are more than the limits prescribed in Rule 11 Supra.

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

### a. Quantum of Imports

#### Quantity (kg.)

Countries	1999-2000 (as per DGCIS)	2000-01 (as per DGCIS)	Apr'2001-June 2002 (POI) (as per DGCIS till Jan'02 and Exim Infoline)
Total imports	812,106	1,398,981	1,127,971
Iran	---	120,000	180,000 (as per inf of Sina Chemicals)
Others	812,106	1,398,981	1,307,971

There were no imports from Iran during 1998-99. Imports of Hexamine from the subject country started coming in from 1999-2000 onwards and have increased significantly in absolute terms from April 2002 onwards. The imports volumes were nil in the four quarters of April 2001 to June 2002 and the entire shipments of 120 MT were imported in the period April 2002 to June 2002.

The share of Iran in total imports was 9.38% and 13.76% in 2000-2001, and the POI respectively.

Earlier the Authority had conducted anti-dumping investigations against imports of the subject goods from Saudi Arabia and Russia for the period April 1999 to Sept 2000 (18 months). From the data available with the Authority, it is seen that imports from Russia were 488MT and 319 MT during 2000-01 and 2001-02. Imports from Saudi Arabia were to the extent of 198MT during 2000-01 and 'nil' during 2001-02.

### b. Production and Capacity Utilisation

The production capacity, actual production and capacity utilisation of the petitioners was as follows: -

Petitioner	1998-99	1999-2000	2000-01	Apr 2001-June 2002 POI (15 months)
Installed Capacity (MT)	4000	4000	4000	5000
Production (MT)	3141	3821	3067	2873
Capacity Utilisation%	79%	96%	77%	57%

Production and capacity utilisation of the domestic industry has declined significantly.

### c. Sales and Market Share

	1999-2000	2000-01	Apr'01-June2002 (POI)
Sales (MT) of petitioner	3698	2859	2935
Sales (other producers)			
Simalin	2694	2170	3654
Rockhard	1013	137	589
Newton	632	821	974
Total sales	8037	5987	8152 (annl. 6522)
Demand	8849	7266	9180
Share of dumped imports %	---	1.65%	1.96%
Share of petitioner %	41.79%	39.35%	31.97%

The sales volume of the petitioner has declined significantly as compared with the previous years.

### d. Price undercutting and price depression

**Rs/kg**

Year	Sales Realisation	Landed Price of Imports Iran Others	
1998-99	***	---	***
1999-2000	***	---	***

2000-2001	***	***	***
POI	***	***	***

The selling prices have sometimes increased and sometimes declined. While the increase and reduction in the selling price is expected primarily on account of changes in the raw material prices, the industry was forced to a situation of losses again particularly from April, 2002 the period during which imports from Iran became available in the market. The imports of the subject goods from Iran have prevented price increases in the market when the same are expected as a result of increase in the raw material prices. The landed prices of imports from Iran are significantly below the selling price of the domestic industry and have caused severe price undercutting in the market.

**e. Profitability:-**

The domestic industry has been forced to reduce its selling prices below its cost of production, resulting in substantial financial losses. The profitability of the domestic industry has declined significantly as evident from the per unit profit/loss made by the industry from sales in the domestic markets. The profitability of the domestic industry declined in 2000-2001 as compared to 1999-2000. Further, the profitability of the domestic industry improved in 2001-02 but started declining towards the end of the year. The profitability declines significantly in the period April to June 2002.

Petitioners	1998-1999	1999-2000	2000-01	(POI)
<b>Kanoria</b>				
COP	***	***	***	***
Selling Price	***	***	***	***
P/L	(***)	***	(***)	(***)

**f. Closing Stocks**

**(Qty: MT)**

Petitioner	1999-2000	2000-01	(POI)
Kanoria	41	131	4

- g. Continuous losses being suffered by the domestic industry are adversely affecting its cash flow. From a positive situation the cash flow has become negative.
- h. Return on capital employed is negative.
- i. The petitioner has been forced to reduce the number of employees.
- j. The petitioner has been constrained to effect bare minimum wage increase (which is necessary due to various regulations).

- k. The productivity of the petitioner has suffered due to decline in production inspite of reduction in employment.

## **K. CONCLUSION ON INJURY**

### **10. In view of the foregoing it is observed that:-**

- a. The quantum of imports from the subject country have increased in absolute terms;
- b. The market share of the petitioner has gone down while that of imports has increased;
- c. The petitioner has been forced to sell at prices below their non-injurious price resulting in losses;
- d. Imports have significantly undercut the prices of the domestic industry.

## **L. CAUSAL LINK**

11. The Authority holds that the material injury to the domestic industry has been caused by imports from the subject country. The Authority notes that import prices from the subject country have undercut the prices of the domestic product forcing the domestic industry to sell below its non-injurious price which resultantly, the domestic industry was unable to recover. The material injury to the domestic industry was therefore caused by the dumped imports from the subject country.

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

12. 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.

13. It is recognised 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 in 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 Hexamine. Imposition of anti-dumping measures would not restrict imports from the subject

countries in any way, and therefore would not affect the availability of the product to the consumers.

14. To ascertain the extent of anti-dumping duty necessary to remove the injury to the domestic industry, the Authority relied upon reasonable selling price of Hexamine in India for the domestic industry, by considering the optimum cost of production at optimum level of capacity utilisation for the domestic industry.

## **N. LANDED VALUE**

15. The landed value of imports is determined on the basis of export price of Hexamine determined as detailed above in the para relating to dumping, after adding the prevailing level of customs duties and one per cent landing charges.

## **O. CONCLUSIONS**

16. It is seen after considering the foregoing that:

- a. Hexamine described under para 6 originating in or exported from Iran has been exported to India below normal value, resulting in dumping;
- b. the domestic industry has suffered injury;
- c. injury has been caused by imports from the subject country.

17. It was decided to recommend the amount of anti-dumping duty equal to the margin of dumping or less which if levied, would remove the injury to the domestic industry. Accordingly, it is proposed that provisional anti-dumping duties be imposed, from the date of notification to be issued in this regard by the Central Government, on Hexamine originating in or exported from Iran, falling under Chapter 29 of the Customs Tariff Act and ITC no. 2921.2901, pending final determination. The anti-dumping duty shall be the amount mentioned in Col.3.

<b>Country</b>	<b>Name of the producer/exporter</b>	<b>Amount (USD/MT)</b>
Iran	(a) M/s Sina Chemicals	122.53
	(b) All other producers/exporters	122.53

18. Landed value of imports for the purpose shall be the assessable value as determined by Customs under the Customs Act, 1962 and all duties of customs except duties levied under Sections 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975.

## **P. FURTHER PROCEDURE**

19. The following procedure would be followed subsequent to notifying the preliminary findings:

- a. The Authority invites comments on these findings from all interested parties and the same would be considered in the final findings;
- b. Exporters, importers, petitioner and other interested parties known to be concerned are being addressed separately by the Authority, who may make known their views, within forty days of the despatch of this notification. Any other interested party may also make known its views within forty days from the date of publication of these findings.
- c. The Authority would provide opportunity to all interested parties for oral submissions.
- d. The Authority would disclose essential facts before announcing the final findings.

**L. V. SAPTHARISHI**  
DESIGNATED AUTHORITY