

No.-14/39/2010-DGAD
Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Anti-Dumping & Allied Duties)
Udyog Bhawan, New Delhi

NOTIFICATION

(Final Findings)

Dated the 13th April, 2012

Subject: -Anti Dumping Investigation concerning import of Aniline originating in or exported from the European Union-reg.

No. 14/39/2010-DGAD:- Having regard to the Customs Tariff Act, 1975 as amended from time to time, and the Customs Tariff (Identification, Assessment and Collection of Anti- Dumping Duty on Dumped Articles and for Determination of Injury) Rules 1995 thereof:

A. BACKGROUND

1. Whereas M/s Gujarat Narmada Valley Fertilizers Co. Ltd. on behalf of the domestic industry (hereinafter referred to as the Applicant/Petitioner) has filed an application before the Designated Authority (hereinafter referred to as the Authority), in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter referred as the Act) and Customs Tariff (Identification, Assessment and Collection of Anti Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 as amended from time to time (hereinafter referred as the Rules or the AD Rules), alleging dumping of Aniline (hereinafter also referred to as the subject goods) originating in or exported from the European Union (hereinafter also referred to as the Subject Territory). M/s Hindustan Organics Chemicals Ltd. had expressly supported the petition. The Delegation of European Commission in India representing the EU in India was notified about the receipt of fully documented application as per Rule 5(5).
2. The Authority on the basis of sufficient evidence submitted by the Applicant to justify initiation of the investigation, decided to initiate the investigation against imports of the subject goods from the Subject Territory. The Authority notified the Delegation of European Commission in India representing the EU in India about the receipt of the application claiming, inter alia, allegations of dumping and consequent injury to the domestic industry before proceeding to initiate the investigation in accordance with Rule 5(5) of the AD Rules. The Authority issued a public notice No. 14/39/2010 dated 20th December, 2010 published in the Gazette of India, Extraordinary, initiating anti-dumping investigation concerning imports of the subject goods originating in or exported from the Subject Territory, in accordance with the Rule 6(1) of the AD Rules to determine the existence, degree and effect of alleged dumping and to recommend the amount of anti-dumping duty, which, if levied, would be adequate to remove the injury to the domestic industry.

B. PROCEDURE FOLLOWED IN THE INVESTIGATION

3. The procedure described below has been followed with regard to the investigation.
 - a. The Designated Authority under the above mentioned Rule received a written application filed by M/s Gujarat Narmada Valley Fertilizers Co. Ltd. (GNFC) on behalf of the domestic industry, alleging the dumping of Aniline originating in or exported from the European Union. M/s Hindustan Organics Chemicals Ltd. had expressly supported the petition.
 - b. The Authority, on the basis of sufficient evidence submitted by the Applicant to justify initiation of the investigation, decided to initiate the investigation against imports of the subject goods from the subject Territory.
 - c. The Authority, in accordance with sub-Rule 5(5) of the AD Rules, notified to the Delegation of European Commission in India about the receipt of information alleging dumping of the subject goods from the subject Territory before proceeding to initiate the investigation.
 - d. The Authority issued a Public Notice No. 14/39/2010 dated 20th December, 2010 published in the Gazette of India, Extraordinary, initiating anti-dumping investigation concerning the imports of the subject goods Aniline originating in or exported from the Subject Territory, in accordance with the sub-Rule 6(1) of the AD Rules to determine the existence, degree and effect of alleged dumping and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the injury to the domestic industry. The date to complete the investigation was extended by the Central Government to 19th April, 2012.
 - e. Investigation was carried out for the period of investigation (POI) starting from 1st April, 2009 to 30th June, 2010 (15 months). The examination of trends, in the context of injury analysis, covered the periods 2006-07, 2007-08, 2008-09 and the POI.
 - f. The Authority forwarded a copy of the Public Notice to all the known exporters whose details were made available by the Applicant and the industry Associations and gave them opportunity to make their views known in writing in accordance with the Rule 6(2) of the AD Rules.
 - g. The Authority also forwarded a copy of the Public Notice to all the known importers of the subject goods in India from the subject Territory countries and advised them to submit their views in writing within forty days from the date of issuance of the letter.
 - h. The Authority provided a copy of the non-confidential version of application to the known exporters and the Delegation of European Commission in India in accordance with Rule 6 (3) of the AD Rules. A copy of the Application was also provided to other interested parties, wherever requested.
 - i. The Authority sent Exporter Questionnaires to elicit relevant information to the following known exporters in the subject Territory in accordance with Rule 6(4) of the AD Rules:

S. No.	Name of the Company
1.	BASF AG, Germany
2.	Huntsman Advanced Materials, Belgium
3.	Huntsman Petrochemicals, United Kingdom
4.	BorsodChem MCHZ, s.r.o., Czech Republic
5.	MoravskeChemickeZavody Ostrava, Czech Republic
6.	M/s Bayers AG, Germany
7.	Dow Chemical Company, Germany
8.	Hoechst AG, Germany

j. In response to the above Notification, the following interested party filed its response:

S. No.	Name of the Company
1.	Tradechem International FZE, Dubai

k. Importer Questionnaire was sent to the following known importers and consumers of subject goods in India calling for necessary information in accordance with Rule 6(4) of the AD Rules.

S. No.	Name of the Company
1.	Aarti Industries Ltd., Mumbai
2.	Abir Chemicals Ltd, Ahmedabad
3.	Alginates Allied chemicals P Ltd, Badlapur
4.	Alpha Dyes & Chemicals, Ahmedabad
5.	Asiatic Color Chem Industries, Ahmedabad
6.	Atul Ltd, Gujarat
7.	AurobindoPharma Ltd, Hyderabad
8.	Bayer India Ltd, Mumbai
9.	Industrial Solvents & Chemicals Ltd, Mumbai
10.	International dyestuff Industries , Vadodara
11.	Jay Chemical Industries Ltd, Ahmedabad
12.	Mangalam Drugs & Organics, Mumbai
13.	Metrochem Industries Ltd, Ahmedabad
14.	NOCIL, Mumbai
15.	NutanDyechem, Surat
16.	Beck (India) Ltd, Pune
17.	BhangeriaDyechem Ltd, Mumbai
18.	Diamond Dyechem, Mumbai
19.	Ganesh Chemicals Industries, Mumbai
20.	Hindustan Incs& Resins Ltd, Vapi
21.	Padnasara Industries Ltd, Padasara
22.	Ravi Dyeware Co. Ltd, Mumbai
23.	Roop Dyes & industries
24.	Schenectady Beck (India) Ltd, Mumbai
25.	SonkamalEnterpise P Ltd., Mumbai
26.	VipulDyechem Ltd., Mumbai

1. In response to the Notification, response has been received from the following importers/consumers:
 - i. Kutch Chemicals Industries Ltd
 - ii. Ravi Dyeware Co. Ltd
 - iii. BASF India Ltd
 - iv. Dyestuff s Manufacturer's Association
 - v. M/s Industrial Solvents and Chemicals (P) Ltd
 - vi. NOCIL Ltd
- m. 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.
- n. Information provided by the interested parties on confidential basis was examined with regard to the sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims wherever warranted and such information has been considered confidential and not disclosed to other interested parties.
- o. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to arrange the details of imports of subject goods for the period of investigation and the preceding three years.
- p. Optimum cost of production and cost to make & sell the subject goods in India based on the information furnished by the applicant on the basis of Generally Accepted Accounting Principles (GAAP) was worked out so as to ascertain as to whether the anti-dumping duty lower than the dumping margin would be sufficient to remove the injury to the Domestic Industry.
- q. The Authority held an Oral Hearing on 30th November, 2011 to provide an opportunity to the interested parties to present relevant information orally in accordance with Rule 6(6). The parties who attended the oral hearing were advised to file written submissions of the information presented orally. The interested parties were allowed to present rebuttal arguments/rejoinders on the views/information presented by other interested parties. The Designated Authority has considered submissions received from various interested parties appropriately.
- r. Arguments raised and information provided by various interested parties during the course of the investigation, to the extent the same are supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority.
- s. In accordance with Rule 16 of Rules Supra, the essential facts/basis considered for these findings were disclosed to known interested parties vide Disclosure Statement dated 20th March, 2012 and comments received thereon, considered relevant by the Authority, have been addressed in this Final Findings Notification.

- t. *** in this Final Findings Notification represents information furnished by the applicant on confidential basis, and so considered by the Authority under the Rules.

C. PRODUCT UNDER CONSIDERATION & LIKE ARTICLE

C.1. Views of the Domestic Industry

4. Following issues were raised by the domestic industry with regard to the product under consideration and like article:
 - a. Aniline is classified under Chapter 29 of the Customs tariff Act, 1975, under customs sub-heading No. 2921.41 under the category of Organic Chemicals.
 - b. Aniline is a transparent, oily liquid and is a primary amine compound. Its color transforms to light pale yellow liquid when freshly distilled. Its color darkens when exposed to light or air. Aniline is a basic organic chemical, essential for vital industries such as drugs, pharmaceuticals, dyes and dye intermediates. Aniline is also used in some other industries such as rubber chemicals, explosives, resins etc. The major raw materials used to produce Aniline are Benzene, Hydrogen and Concentrated Nitric Acid. Nitrobenzene, an intermediate for the production of Aniline, is produced by the nitration of Benzene. Thereafter, Aniline is produced by the catalytic reduction of nitrobenzene with hydrogen.
 - c. Aniline is used as a vulcanization agent, accelerator, and antioxidant. It is used in photographic chemicals, dyes & dye intermediates, pharmaceutical, isocyanides. Aniline is also used in making of explosives, pesticides, insecticides, herbicides, fungicides, etc. The subject good is classified under Chapter 29 of the Customs Tariff Act, 1975, under customs sub-heading no. 2921.41. However, customs classification is indicative only and in no way binding on the scope of the present investigation.
 - d. There is no difference in Aniline produced by the domestic industry and imported from the subject Territory. Aniline produced by the domestic industry and imported from the subject Territory is comparable in terms of physical & chemical characteristics, manufacturing process & technology (followed by most of the producers the world over), functions and uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The consumers have used the two interchangeably. Aniline produced by the petitioners and imported from subject Territory is like article.

C.2. Views of Exporters, Importers, Consumers, and Other Interested Parties.

5. None of the interested parties contested the claim of the petitioner that the subject goods imported from the subject Territory are like articles in respect of the goods produced and sold by the domestic industry in the Territory.

C.3. Examination By The Authority

6. The following is the examination by the Authority:

- a. The product under consideration in the present investigation is “Aniline” which is also known as “Aniline Oil” originating in or exported from European Union. Aniline is a transparent, oily liquid and is a primary amine compound. Its color transforms to light pale yellow liquid when freshly distilled. Its color darkens when exposed to light or air. Aniline is a basic organic chemical, essential for vital industries such as drugs, pharmaceuticals, dyes and dye intermediates. Aniline finds its application in some other industries as well such as rubber chemicals, explosives, resins etc. Aniline is classified under Chapter 29 of the Customs Tariff Act, 1975, under customs sub-heading no. 2921.41. However, customs classification is indicative only and in no way binding on the scope of the present investigation. This information has been correlated with the information provided by responding foreign producers.
- b. Rule 2(d) of the Anti-dumping Rules specifies that like article means an article, which is identical and alike in all respects to the product under investigation or in the absence of such an article, another article having characteristics closely resembling that of the article under examination.
- c. The petitioner has claimed that the goods produced by them are like articles to the goods originating in or exported from the subject Territory. None of the opposing interested parties has raised any objection with regard to the scope of the product under consideration and the like article. The Authority notes that Aniline produced by the domestic industry has characteristics which are similar to those of Aniline imported from the subject Territory.
- d. In view of the above, the Authority holds that the subject goods produced by the domestic industry are like article to the goods imported from the subject Territory in terms of parameters such as physical & chemical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification. The Authority also holds that the subject goods are classified under Chapter 29 of the Customs Tariff Act, 1975, under customs sub-heading no. 2921.41 but the customs classification is indicative only and in no way binding on the scope of the present investigation.

D. STANDING OF THE PETITIONER AS DOMESTIC INDUSTRY

D.1. Views of the Domestic Industry

7. Following are the views of the domestic industry with regard to the standing:
 - a. The petition was filed by Gujarat Narmada Valley Fertilizers Co. Ltd. The data was also filed by M/s Hindustan Organics Chemicals Ltd., thereby, expressly supporting the petition. There are two other companies in India who had created capacity for production of Aniline, namely, M/s Anirox Pigments Ltd. and M/s Luna Chemicals Ltd.
 - b. Production of petitioner along-with the HOCL constitutes a major proportion in Indian production and, therefore, petitioner should be treated as “domestic industry” within the meaning of the Rules.

- c. Reference by the importers/consumers/other interested parties to the WTO report in the matter concerning Mexico – Steel Pipes and Tubes from Guatemala is misplaced. Facts and circumstances of the said case are absolutely different.
- d. In the said investigation, Investigation Authority has determined domestic industry for the producers, which account for 88% of the production of product concerned, whereas injury examination has been conducted for the producers which account for 53% of the product concerned.
- e. In fact, in the very same decision, the WTO has held that in practice, an Investigating Authority could have partial information to start an investigation, which might then be supplemented as the investigation proceeds.
- f. In the facts of the present case, Gujarat Narmada Valley Fertilizers Company Limited filed the petition, which was supported by Hindustan Organic Chemicals Company Limited. The said fact has been stated in the Initiation Notification itself.

D.2. Views of the importers, consumers and other interested parties

8. Following are the views of the importer, consumers and other interested parties with regard to the standing:
 - a. HOCL's name does not appear in the petition and, therefore, HOCL could not be part of the domestic industry in the Initiation Notification.
 - b. Data of HOCL cannot be accepted as the domestic industry, as the Initiation Notification states that applicant shall constitute the domestic industry, which in the instant case is Gujarat Narmada Valley Fertilizers Company Limited.
 - c. The domestic industry is fixed at the start of the investigation and it should continue to be so throughout and should not be interfered with. Reliance is placed on WTO decision in the matter concerning Mexico Anti Dumping Duties – Steel Pipes and Tubes from Guatemala.

D.3. Examination by the Authority

9. Rule 2(b) of the Anti dumping Rules, as amended on 1.12.2011, defines the domestic industry as under:-

"(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"

10. The petition is filed by M/s Gujarat Narmada Valley Fertilizers Company Limited. There are only three other known producers of the subject goods in India, namely, M/s. Hindustan Organic Chemicals Ltd., Anirox Pigments Limited, and Luna Chemicals Ltd. M/s. Hindustan Organic Chemicals Limited has expressly supported the petition and has submitted all the relevant information in this respect with the Authority. Petitioner has claimed that M/s Anirox Pigments Ltd. has stopped its production. According to the information provided in the application, the production of Gujarat Narmada Valley Fertilizers Company Limited and HOCL constitutes “a major proportion” of total Indian production during the period of investigation.
11. The Authority, therefore, holds that the petitioner satisfies standing and the petitioner constitutes “domestic industry” within the meaning of Rule 2(b) and Rule 5 (3) (a) of the Anti-Dumping Rules.
12. The Authority notes that it is claimed by the interested parties that petition has been filed by GNFC and based on their petition, the Authority initiated the investigation. Therefore, subsequently, the composition of the domestic industry cannot change and the Authority needs to proceed with the investigation based on the domestic industry determined in the Initiation Notification. Therefore, HOCL should not be included in the purview of the domestic industry. The Authority notes that in this regard, reference has been given to the decision of WTO in the matter concerning Mexico – Anti -dumping duties on steel pipes and tubes from Guatemala, and it is claimed that it has been upheld by the WTO that domestic industry once defined in the initiation notification, cannot be changed subsequently.
13. With regard to the above, the Authority notes that the WTO decision in the matter of Mexico – anti-dumping duties on Steel Pipes and Tubes from Guatemala- referred by the interested parties does not state that the investigating authorities are prevented from calling information from those domestic producers who had supported the petition at the stage of initiation and using those information for the analysis"

Other issues

14. **Issues raised by the domestic industry:**
 - a. The applicants request for the retrospective imposition of anti-dumping duty as there is a long history of dumping.
 - b. The same can be observed from the previous record of dumping of subject goods and then subsequent imposition of anti dumping duty. Further, dumping from Japan and USA, which resulted in imposition of anti dumping duties (which was further extended for a period of five years) further establishes dumping of the product.
 - c. Further, the non-cooperation of the exporters establishes the fact that they are resorting to dumping. The importers are also well aware about the dumping practice.
15. **Issues raised by other interested parties**
 - a. Common POI should be taken for parallel investigation, i.e., current investigation and Sun Set Review (SSR) investigation of imports from USA and Japan, as has been done by the DA in the past.

- b. Excessive confidentiality:-Petitioners have not disclosed Formats A to E under the anti dumping application Proforma, source of freight and other overhead expenses for calculating Normal Value, market share of the petitioner and other domestic producers, sales policy details as required by Question 14B and price underselling as required by Proforma IV A.
- c. HOCL information/data should not be considered for injury analysis after more than ten months of deadline.
- d. Exact calculation of the normal value has been concealed under confidentiality, preventing from making any comment.
- e. Transaction wise import data provided in the petition is different from the one which is considered in injury analysis.
- f. The Authority failed to see the accuracy and adequacy of the data prior to initiation of the investigation.
- g. The invoice date and the date of shipment for the subject goods are separated by a considerable time difference due to which comparison between landed value and domestic prices is bound to be distorted.
- h. Export price for determining landed value of the imported goods is calculated on the basis of the price reflected on the invoice date. Therefore, the domestic selling price to be compared to the landed value should also relate to the corresponding time period as the invoice date, and not the domestic prices prevailing at the time of shipment of the subject goods.
- i. Conversely, if the prices of DI are considered on the date on which the subject goods are imported, then such domestic prices would be based on a subsequent time period when different prices may be prevailing than the prices prevailing on the date of invoice.
- j. Petitioner's request of retrospective imposition of anti dumping duty is not justified as the two mandatory pre-conditions for the imposition of duty, as laid in the Section 9A (3) of the Act, are not satisfied, i.e., (i) history of dumping and (ii) massive dumping in short time period and the injury caused is so severe that it is likely to undermine the remedial effect of the AD Duty.
- k. The claim of common producers in the USA and Europe is wrong and without any evidence.
- l. POI is incorrect as the case was initiated in December, 2010 with a POI ending five months back, which will never result in correct analysis. No reason has been given for deviating from the normal rule of taking 12 months as the POI and taking 15 months as the POI in the instant case. Further economic slowdown has also not been considered while taking the POI.
- m. Two separate POIs in two investigations in respect of the same subject goods initiated on the same day, has been done without any justification.
- n. Petitioner is trying to divert the issue, which is whether the DA can treat M/s HOCL as a supporter without any request made by any party. The initiation notification is the

outcome of well documented application by the party seeking such initiation and not vice versa.

Examination by the Authority

16. The Authority examined the confidentiality claims of the interested parties. The Authority notes that the claim of confidentiality in the application in the present case is consistent with the practice being followed by the Authority. The interested parties have not established any specific instances of incorrect claim of confidentiality. The Authority has allowed claims of confidentiality with regard to information which is by nature confidential, because its disclosure would be of significant competitive advantage to a competitor and because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information. The Authority has required interested parties providing confidential information to furnish non confidential summaries. Therefore, on being satisfied with regard to claim on confidentiality, the Authority allows the same.
17. With regard to common producers in the USA and European Union, the Authority notes that there are producers who are having production facilities simultaneously in the USA and European Union. With regard to support of HOCL, the Authority notes that the fact of support by HOCL has been stated in the initiation notification itself. Therefore, there is no merit in the argument. The Authority is required to determine scope of the domestic industry at each stage of the proceedings. In fact, one of the purposes of initiation of investigation is to call relevant information from all relevant parties, and if one or more other domestic producer files information before the Authority after initiation of investigations, the Authority is required to include such information for the purpose of assessment of injury. The Authority further notes that anti-dumping investigation is a process where quality and quantity of evidence improves as the investigation progresses.

E. DETERMINATION OF DUMPING MARGIN

18. Issues raised by the Domestic Industry

- a. Petitioner has not been able to get any evidence of price in the domestic market of European Union nor could evidence be procured for the export price from EU to third countries.
- b. The normal value has been constructed for all exporters/producers from EU.
- c. In view of significant differences in costs and prices with time period, normal value has been determined by considering multiple averages.
- d. Export price has been determined considering the volume and value of imports for the period of investigation as per the data released by secondary source, i.e., International Business information Service, Mumbai. Considering the significant difference in prices

with time period, the petitioner has determined the export price separately for each of the month for the period of investigation.

19. **Issues raised by the interested parties including importers, consumers in India**

- a. Petitioner has chosen to construct normal value regardless of exports to third countries. From the said information concerning exports to third countries, it is clear that the total average export price is much lesser than the price at which the PUC is exported to India.
- b. Exports to India are made at prices comparable to those of developing countries like Indonesia and, in fact, at prices higher than those of other economies such as Mexico, Russia and South Africa, clearly indicating that there is no dumping of the PUC in the POI.
- c. EU has been exporting the subject goods to other countries at a weighted average price of 875 Euro/MT and at the same time has exported to India at 936 Euro/MT which does not conclude dumping from any angle. Exports to India are made at prices comparable to those to the developing countries.
- d. The data has been worked upon the basis of monthly pricing of benzene to arrive at the cost of production, which eventually leads to calculate the NV and compare the same to the export price but the same yardstick has not been applied while conducting the injury analysis. Therefore the methodology adopted ought to be rejected.
- e. There is no provision under the law which says that the individual dumping margin should be determined only when the concerned exporter and producer (both) have cooperated in the investigation and in the absence of this, the submissions can be rejected. Individual rate of dumping margin is required to be determined for every known exporter or producer in terms of Rule 17 (3). Section 9A (6A) also uses the phrase ‘producers or exporters’. Tradechem is a known exporter and individual dumping margin must be determined for them.
- f. In the past DGAD cases, namely, 8-Hydroxyquinolin from China; Acetone from EU, Chinese Taipei, Singapore, South Africa & USA; Silk fabrics; Phenol, the DGAD determined individual rate for the exporter (trader) even when producer did not respond. In the case of carbon black, separate dumping margin was determined for the trader even when it did not cooperate completely.
- g. The export price information presented by Tradechem can not be rejected as also held by WTO Panel in US-Steel Plate from India .
- h. Facts available should not be applicable to Tradechem as it has not violated Art 6.8 of WTO Agreement. Further, the requirements enshrined in para 3 of Annexure II are fully met. Therefore, there is no ground to exclude the information presented by the exporter.

Examination by the Authority

20. The Authority notes that the trader Tradechem from Dubai has filed response and claimed individual dumping margin. The Authority further notes that in its response, the trader categorically stated that the company purchases Aniline from many countries including

Europe and sells it to Indian customers. For determination of dumping margin, the Authority requires normal value and export price. As already mentioned that there is no response from the European Union. In the absence of response from the producers from the European Union, the Authority could not determine export price at ex-factory level to compare it with the normal value, and thus, the dumping margin cannot be determined. Mere CIF export price is not sufficient to determine dumping margin. With regard to reference of other past cases, the Authority notes that reference of these cases is misplaced and facts and circumstances of these cases are different from the present case.

21. With regard to determination of normal value as per exports to third countries, the Authority notes that prima facie determination of claim of normal value in the petition by the petitioner is different from the final determination by the Authority. For final determination, the Authority requires a verifiable information with regard to domestic sales, i.e., in the ordinary course of trade, which is not available in this case as no exporter/producer has preferred cooperation with the Authority.

E.1. Normal Value

22. Under Section 9 A (1) (c) of the Customs Tariff Act, 1975 '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 an 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 sub-section (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 trans shipped 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.

23. The Authority notes that none of the producers/exporters of the subject goods in the subject territory has responded to the Designated Authority. There has been only one response filed by M/s Tradechem International FZE, Dubai. It is noted that the company is a trader, who sources the subject goods from various countries including European Union and exports the same to India. Further, there is no response by the producers from European Union whose subject goods have been exported by Tradechem International FZE, Dubai. Therefore, the export chain of the transaction is not complete and thus, the Authority holds that the information filed by Tradechem International FZE, Dubai will not be taken into consideration. The Authority, therefore, determines Normal Value as per facts available in terms of Rule 6(8) of the AD Rules. The Authority notes that the information/evidences regarding the prices of the subject goods in the domestic market of the subject Territory could not be procured by the Petitioner as no information is available in the public domain. Further, petitioner could not gather information pertaining to the export price from Europe to third countries. Also, the volume of exports to third countries could not be considered low due to lack of any published information with regard to month-wise exports from Europe to third countries. Further, in the absence of details of cost of production, administrative, selling and general costs of the subject goods, it is not possible for the Authority to determine whether the exports to third countries were in the ordinary course of trade. The normal value in the subject Territory, therefore, is determined considering the constructed value.
24. The normal value for the Aniline imported from EU has been constructed based on the following principles.
- (a) The best utilisation norms of the most efficient domestic producer for the major raw materials Benzene, CNA and Hydrogen have been considered.
 - (b) Based on the average price published by ICIS LOR (Europe) the international prices during POI for Benzene has been considered. In the absence of international price of Hydrogen and CNA, efficient producer's rate has been adopted. Cost of other minor raw materials has been considered as per most efficient domestic producer's cost.
 - (c) Cost of utilities, conversion cost, SGA expenses and interest have been considered at the level of the most efficient domestic producer.
 - (d) 5% of cost of sales excluding interest has been allowed towards reasonable profit.

Accordingly, the weighted average normal value of Aniline from European Union is determined at US\$1.20 per kg.

E.2. Export Price

25. Under Section 9 A (1) (b) of the Customs Tariff Act, 1975, 'Export Price' in relation to an article means:

(b) “export price”, in relation to an article, means the price of the article exported from the exporting country or territory and in cases where there is no export price or where the export price is unreliable because of association or a compensatory arrangement between the exporter and the importer or a third party, the export price may be constructed on the basis of the price at which the imported articles are first resold to an independent buyer or if the article is not resold to an independent buyer, or not resold in the condition as imported, on such reasonable basis as may be determined in accordance with the rules made under sub-section (6);

26. In view of no response from any of the exporters/producers of the subject goods from the subject Territory, export price is determined considering volume and value of imports for the period of investigation as per DGCIS data. Adjustments have been made on account of Ocean Freight, Marine Insurance, Commission, Port Expenses, Inland Freight and Bank Charges. Export Price so arrived at comes to USD 1.02 per kg.

E.3. Dumping Margin

27. Under Section 9 A (1) (a) of the Customs Tariff Act, 1975, the calculation of 'Margin of Dumping' is given as follows-

(a) “margin of dumping”, in relation to an article, means the difference between its export price and its normal value;

28. The Rules relating to comparison of normal value and export price provides as follows:

"While arriving at the margin of dumping Designated Authority shall make a fair comparison between the export price and the normal value. A comparison shall be made at the same level of trade, normally at ex-works level and in respect of sales made and as nearly possible the same time. Due allowance shall be made in each case on its merits, for differences which occur price comparability including differences in conditions and terms and sales, taxation, levels of trade quantities, physical characteristics and any other differences which are demonstrated to affect price comparability."

29. For the purpose of fair comparison between normal value and export price, the Authority takes into account the information furnished by the petitioner and other published information available with the Authority. The normal value and export price as detailed above are at ex-works level. Dumping Margin is given in the table below:

Source	Normal Value US\$/KG	Export Price US\$/KG	Dumping Margin US\$/ KG	Dumping Margin%
European Union – All producers and exporters	***	***	***	15 - 25

30. The dumping margins so determined are significant and above de-minimis level.

F. ASSESSMENT OF INJURY AND EXAMINATION OF CAUSAL LINK

F.1 Submissions made by domestic industry

31. Following submissions are made by the domestic Industry:

- 1) There has been increase in demand of the product throughout the period of injury, except for the year 2008-09. The reason behind such decline in demand is global melt down situation.
- 2) Sales of Domestic Industry show a declining trend. The slight increase in the sales volume in the POI is the result of recovery after the global recession.
- 3) The imports from the subject Territory have increased in absolute terms and in relation to the total imports in India. The imports from the subject Territory have also increased in relation to production of product under consideration in India.
- 4) The market share of imports from the subject Territory has shown significant increase, especially during the POI where it has increased three times from the base year and that of the domestic industry has shown a decline. The subject Territory has captured the share of the domestic industry.
- 5) The imports from the subject Territory are undercutting the prices of the Domestic Industry in the Indian market. The selling prices of the Domestic Industry have declined over the injury period. The imports are, thus, resulting in price depression in the market. Further, the cost of production increased over the period, whereas the selling price of the Domestic Industry declined. The imports were, thus, suppressing the prices of the Domestic Industry in the market.
- 6) Despite the stable capacity being maintained by the Domestic Industry, production of the Domestic Industry and consequently the capacity utilization has declined. Domestic Industry has suffered in terms of production, solely as a result of decline in sales volume caused by increase in imports.
- 7) Profits of the Domestic Industry have significantly declined. The increase or reduction in selling price is disproportionate to the costs. Consequently, profitability of the Domestic Industry has shown significant deterioration.
- 8) As a result of decline in profitability, performance of the Domestic Industry deteriorated in terms of Return of Investment and cash flow.
- 9) The inventories with the Domestic Industry have increased significantly in the POI in comparison with the previous years.
- 10) The domestic industry has been faced with negative growth in most of the injury parameters.
- 11) Even when the domestic industry has been offering the product at sub-optimal prices, it is faced with declining sales.
- 12) The applicants request for the retrospective imposition of anti-dumping duty as there is a long history of dumping in respect of the subject goods. The same can be observed from the previous record of dumping of subject goods and then subsequent imposition of anti dumping duty. Further, dumping from Japan and USA, which resulted in imposition of

anti dumping duties (which was further extended for a period of five years) further establishes dumping of the product. Further, non-cooperation of the exporters establishes the fact that they are resorting to dumping. The importers are also well aware about the dumping practice.

- 13) Even when the domestic industry has been offering the product at sub-optimal prices, it is faced with declining sales.
- 14) With regard to the allegation of sales through trader, it is submitted that the domestic industry sells the material directly as also through traders and it is up to the customers to decide how they would like to source the material.

F.2 Issues raised by importers and consumers

32. Following submissions are made by the importers and consumers:

- 1) Domestic sales of the petitioner are through intermediary entity, viz, Tradex Corporation. Price at which the petitioner sells its product cannot be representative of the price of Domestic Industry since it is not the price at which the final consumer buys the product under consideration.
- 2) Although the volume of imports from the subject Territory has increased, the volume of total imports remained same in the Territory.
- 3) There is no price undercutting over the period. In fact, petitioner has sold at a lower price than the landed value of the imports. The domestic industry prices have remained constant over the injury period and, therefore, no effect of imports on prices is proved.
- 4) Demand has remained constant, whereas the indigenous sale of the PUC has not declined. The sales of the domestic industry have increased over the period of injury. Share of imports have also remained constant. Therefore, market share of the domestic industry has not been affected.
- 5) The reduction in the capacity utilization is due to annual shut down of the plant each year. Capacity utilization, in fact, improved in the POI.
- 6) There is a decline in the share of production of the DI in the year 2008-09, whereas the share of production of other domestic manufacturers has increased by 12%.
- 7) The profitability has not suffered to the segment to which the PUC belongs, whereas other segments of the Petitioner have suffered.
- 8) There has been a significant decline in the exports of the subject goods.
- 9) The increase in inventories is due to the plant shut down and decline in export sales.
- 10) Sales of the subject goods have improved in proportion to the increase in production by the Domestic Industry.
- 11) There is a 30% growth in production from base year to the POI. Growth in indigenous sales has also shown an increase by 24%. Growth in PBIT is by 30%.
- 12) Claim of the Domestic Industry is not justified as the prices of benzene have remained constant over the period of injury whereas NSR of the Domestic industry has improved. Majority of the injury period has witnessed a negative price undercutting. Even in the POI, a marginal difference of 5% has been observed.

- 13) While calculating the cost of production and the return on capital employed, the Authority must consider the best performance of the domestic industry in the three previous years.
- 14) Decline in the capacity utilization of the domestic industry is due to the economic slowdown, and this situation is well accepted in the annual reports of the company.
- 15) Decline in capacity utilization is also due to the decline in export volumes.
- 16) Since first half of the period 2009-10 was affected by economic slowdown, the analysis of sales, imports and demand should be made separately for the first half of the period 2009-10.
- 17) Landed price of the subject goods always remained higher than the selling price of the Domestic Industry.
- 18) Decline in profit is caused by higher decline in selling price of the Domestic Industry in comparison to cost while landed price is much higher than NSR in spite of reduction in custom duty and, thus, no correlation between landed price and profit of Domestic Industry.
- 19) During the POI, undercutting was insignificant but before the POI undercutting was significantly negative while profit of the Domestic Industry was at low level in 2008-09. Therefore, profitability of Domestic Industry has not been impacted from price undercutting over the injury period.
- 20) Lower sales realization is due to low benzene prices and thus not attributed to dumped imports.
- 21) High inventory of subject goods was due to annual contracts signed by GNFC with buyers in June'10 which used to be signed in April'10. This affected the sales volume during the first quarter of 2010-2011. Inventory and sales volume should be verified for the post period as well.
- 22) Claim of increase in the cost of production is incorrect as the cost of benzene has reduced which constitutes almost 60-65% of the total cost of Aniline.
- 23) There are evidences of unfair trade practices started by the petitioner. It sold the subject good in India at significant low price as compared to the weighted average landed price of imports from all countries and as well as price of other domestic producers.
- 24) Concentrated nitric acid, one of the major raw materials used for the production of Aniline is produced by the petitioner and is then transferred for production of Aniline. The petitioner has claimed increase in cost of production, whereas the raw material price has not increased in the POI as compared to the base year. Therefore, it is doubtful whether the petitioner transfers the raw material on cost or market price in order to arrive at Aniline cost.
- 25) Data submitted by petitioners in two separate investigations of the same subject goods is different in terms of costs of sales and profits but ROI is same inspite of change in PBT.
- 26) The annual reports of the Petitioner reveal several other factors responsible for injury to the domestic industry such as poor off-take of downstream products, global meltdown and recession, lower prices of benzene, economic slowdown, lower realization and high stock owing to Annual Shutdown.
- 27) Only volume information of the supporter is taken into consideration for evaluating the factors concerning volume injury analysis. If the price data of the supporter is also taken into consideration, then there would be no difference between the terms 'applicant' and 'supporter'.

- 28) The performance of domestic industry has drastically improved post POI which indicates that the injury period and the POI only showed a dip in the performance caused by the global recession and not by any alleged dumping.
- 29) Capacity utilization has remained within the band of 100% throughout the injury period except 2008-09 when there was a dip because of the plant shut down and global recession.
- 30) Post POI figures reveal that the injury was temporary. GNFC's Annual Report states that sales have increased due to improved market conditions after global meltdown. The capacity utilization based on the new prospects from their Annual Report for 2010-2011 is at 114%. Sales production ratio is 100%.
- 31) Fall in total sales cannot be attributed to imports but to the export sales.
- 32) Loss of market share is not linked to the dumped imports but is on account of HOCL which has maintained low capacity utilization which forced imports of the subject goods.
- 33) Petitioner sells the PUC via trader and the supporter directly sells them to the consumer. Therefore, the price at which petitioner sells to the intermediary cannot be considered to be representative of the price of the DI since it is not the price at which consumers buy the PUC.
- 34) NSR for petitioner is Rs 60/kg, but the trader sells it at much higher price. (confidential)
- 35) Tradex, the intermediary, prices its sales on the basis of the ongoing international price at the time of delivery whereas the importer/consumer takes delivery of the goods from the date of booking to around 2 months. Therefore, to that extent the injury margin needs to be accordingly calculated.
- 36) There is growth in all major parameters as shown in the Proforma IV A.
- 37) According to Annexure III, while calculating cost of production and return on capital employed, the DA must consider the best performance of the DI. And therefore, the DA should determine the POCE accordingly.
- 38) CNA, critical raw material for Aniline, is captively consumed. Applicant admitted that it is used as the by-product. Therefore, its cost should be taken on minimal basis and not the market price as proposed by the Petitioner. If the transfer price of CNA is adopted based on the market price, then capital employed pertaining to CNA should not be added to the capital employed for Aniline.
- 39) DA should examine books of records maintained by the applicant and take the captive consumption prices and not the market value.
- 40) In the instant case for a single manufacturer, i.e., GNFC, the cost of manufacturing or the market price (whichever is less) of the intermediate, i.e., CNA, should be considered for computing the total cost of finished product and if market price is considered, then the capital employed for that intermediate should not form part of the total capital employed of the finished product.
- 41) No causal link established as injury is caused due to shut down of plant, global recession, low price of benzene etc.
- 42) Petitioner cannot meet demand, and the performance of petitioner after POI has improved significantly.
- 43) HOCL data needs to be completely rejected as they failed in fulfilling the requirements of timeline and relevant authorisations in relation to participation in the investigation. The analysis of HOCL data would show that the injury, if any, suffered by them is absolutely due

- to their internal reason and injury suffered for other reasons should not be attributed to dumping
- 44) Petitioner has claimed achievable capacity on the basis of best production of one month, which is incorrect. The injury to the petitioner should be determined based on the full year capacity which should be further based on the annual report.
 - 45) Capacity and production volumes for domestic and export operations are not segregated in the injury analysis.
 - 46) During the injury period, except for the POI, selling price of the petitioner was significantly lower than the landed price as well as the selling price of other domestic producers. Lower selling price in 2006-07, 2007-08 and 2008-09 was not due to dumping by foreign producers. Therefore, no question of dumping arises. No reason has been provided by the DI for selling below the landed price, when there was no alleged dumping from the subject Territory.
 - 47) No basis for information on raw material is provided by the petitioner. Increase in selling price was more than increase in raw material price of the subject goods.
 - 48) Since the first six months of the POI were affected due to economic slowdown, post POI data becomes relevant.
 - 49) Selling price of petitioner is consistently lower than other domestic producers and foreign producers despite of existing ADD in force in respect of other countries. The reason for such low selling must be examined in detail.
 - 50) Duty should not be imposed retrospectively as the pre-conditions under section 9A(3) are not met. There is no history of dumping in respect of subject Territory. The onus to prove the same is on the domestic industry. Dumping margin determined by petitioner is not based on evidence. It is highly inflated due to higher normal value and lower export price due to unrealistic adjustments. Hence no case of massive dumping is made out.
 - 51) Petitioner has modified the purview of the DI in the written submission as against the petition.
 - 52) Injury information/data should not be considered in the examination of injury on the basis of claims made by the petitioner on behalf of HOCL. Righteous treatment of such exceptional situation is inalienable in the present investigations as the same has a tremendous impact on establishing alleged injury to the domestic industry as has been held by the EC.
 - 53) Capacity utilization of the petitioner (GNVFC) has been maintained at 101% level in the POI while HOCL's capacity utilization is at 21% to 28% level in the entire injury period.
 - 54) If both GNVFC and HOCL are competitive and facing problems only from dumping, then their cost and consequently their profit should not vary so much. The heavy losses of HOCL are on account of factors other than imports, let alone dumping.
 - 55) There is no causal link between the injuries suffered by HOCL and alleged dumped imports. GNVFC's data alone would show that performance of domestic industry was moderate in the POI and it actually sky rocketed in the post POI period, i.e., 2010-11. Inclusion of HOCL data would distort the entire picture as their injury is due to some internal reasons.
 - 56) Since Concentrated Nitric Acid is produced by the petitioner in their factory, the rate of Concentrated Nitric Acid should be considered at cost. ICIS LOR reports are generated on weekly basis. Therefore, the Authority should consider rate of benzene from weekly reports and finance cost should be considered based on actual of petitioner instead of estimation.

- 57) There is no concept of actual achievable capacity as has been made out by the petitioner and, therefore, this logic merits no consideration.
- 58) It is an admitted fact that exports of the petitioner reduced considerably throughout the injury period which consequently affected the operation of the petitioner, this did not affect the domestic operations which are the subject matter of injury. This issue needs to be analysed in detail by the DA.
- 59) Post POI data must be considered as has been done in the case of NFY.
- 60) Cost of benzene has also declined in the POI. Then how domestic industry claims increase in the cost of production.
- 61) Domestic industry has claimed two different costs of sales and profits with same ROI even on the change in PBIT in two separate investigations.
- 62) As the landed value of imports is calculated on the basis of the price as reflected in the invoice date, the domestic selling price to be compared with the landed value should also relate to the invoice date and not to the date of shipment. The same principle has been followed in Polypropylene Case.
- 63) Proforma IV B shows no injury during the entire injury period. The negative price undercutting during the base year ensures the same.
- 64) The annual report of the petitioner provides information to the contrary as there have been improvements in the performance.
- 65) The injury claimed by the domestic industry is unjustified. Petition is silent on the material factors like NIP and underselling.
- 66) The sales of the domestic industry are made through an intermediate trader. Therefore, its price should not be considered as the price of the domestic industry. The injury due to low price is due to its sales to intermediate and not due to imports. It is a self inflicted injury.
- 67) NIP and degree of underselling has not been disclosed to other parties.

F.3 Examination of Injury and Causal Link by the Authority:

33. The Authority notes that various interested parties argued about no injury to the domestic industry. In this regard, examination of various parameters clearly established that there is injury to the domestic industry. The Authority notes that opposing parties have argued no injury considering single producer information only. However, none of the parties has been able to put forward any legal basis as to why only one producer's data should be considered for injury. The Authority notes that consumers have referred to WTO decision in the matter concerning Mexico – anti-dumping duties on steel pipes and tubes from Guatemala. The said decision clearly holds that an investigating authority could have partial information to start an investigation, which might then be supplemented as the investigation proceeds and injury examination should be done for the defined domestic industry and not just major proportion of defined domestic industry. In this case, HOCL supported the petition at the time of initiation of the investigation as mentioned in the initiation notification and subsequently, the company furnished complete costing information, which has been verified by the Authority. The Authority, therefore, does not find any merit in the argument of the interested parties.

34. Regarding post period of investigation performance, the Authority notes that in the post period of investigation, all other parameters would have changed, which can be examined and investigated only through a complete investigation. Interested parties have right to apply for a

review under Rule 23. In the present investigation, post period of investigation performance has no relevance.

35. With regard to the claim of some interested parties that CNA is a by-product, the Authority notes that CNA is not produced as a by-product by GNFC, whereas Hydrogen is produced from the waste gas. With regard to claim that petitioner cannot meet demand, the Authority notes that it is not pre-requisite that the petitioner should meet the demand of product in India. With regard to sales through trader by the domestic industry, the Authority notes that comparison has been done at same level of trade.

36. With regard to post period of investigation data considered in NFY investigation, the Authority notes that the reference is misplaced as the said investigation was a sunset review investigation, wherein the Authority examined likelihood of injury.

37. With regard to 100% plant utilization by the domestic industry, the Authority notes that domestic industry as a whole is not utilizing its 100% capacity. With regard to 100% plant utilization by one of the constituent of domestic industry also, Authority notes that claim is not supported by the law. Rules provide for actual and potential decline in sales, production, capacity utilization etc. The fact is that the said constituent of domestic industry also faced decline in production.

38. With regard to decline in exports, the Authority notes that there is decline in exports of the domestic industry. However, domestic industry has furnished segregated information on injury relating to the domestic performance and injury caused in the domestic market due to dumping of the subject goods from the subject Territory. Thus, the injury being claimed is the injury caused due to the performance in the domestic market alone. Further, increase in imports is much more than decline in exports.

39. With regard to negative price undercutting, the Authority notes that price undercutting is relevant only for the period of investigation. Negative price undercutting shows that there has been no injury in the past as undercutting was negative, whereas positive undercutting in the period of investigation shows that landed price is forcing the domestic industry to reduce its prices.

40. Rule 11 of Anti-Dumping Rules read with Annexure-II provides that injury determination shall involve examination of factors that may indicate injury to the domestic industry, taking into account all relevant facts, including the volume of dumped imports, their effect on the 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.

41. As regards the impact of the dumped imports on the domestic industry, para (iv) of Annexure-II of the AD Rules states as follows:

"The examination of the impact of the dumped imports on the domestic industry concerned, shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the Industry, including natural and potential decline

in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of margin of dumping actual and potential negative effects on cash flow, inventories, employment wages growth, ability to raise capital investments.”

42. The Authority notes that the margin of dumping and quantum of imports from the subject Territory are more than the limit prescribed above. For the examination of the impact of imports on the domestic industry in India, the Authority has considered further indices having a bearing on the state of the industry such as production, capacity utilization, sales quantum, stock, profitability, net sales realization, magnitude and margin of dumping etc., in accordance with Annexure II(iv) of the Rules supra.
45. The Authority notes that Annexure II of AD Rules provides for objective examination of both (a) the volume of dumped imports and the effect of the dumped imports on prices in domestic market for the like articles; and (b) the consequent impact on domestic producers of such products. While examining the volume effect of the dumped imports, the Authority is required to examine as to whether there has been a significant increase in dumped imports either in absolute term or relative to production or consumption in India. With regard to price effect of dumped imports, the Authority is required to examine as to whether there has been significant price undercutting by the dumped imports as compared to price of the like product in India, or whether the effect of such imports is otherwise to depress the prices to a significant degree, or prevent price increase which would have otherwise occurred to a significant degree.
46. As regards the impact of dumped imports on the domestic industry, Para (iv) of Annexure-II of AD Rules states as under: “The examination of the impact of the dumped imports on the domestic industry concerned, shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including natural and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments.”
47. Production of petitioner constitutes a major proportion in Indian production. Petitioner constitutes domestic industry. Thus, the Authority has considered petitioner as the domestic industry.
48. The Authority has examined the injury parameters objectively taking into account the facts and arguments of the interested parties.

F.4. Volume Effect of Dumped Imports

49. With regard to volume of the dumped imports, it has been examined that whether there has been a significant increase in dumped imports either in absolute terms or relative to production or consumption in India. Annexure II (ii) of the anti dumping Rules provides as under:

“While examining the volume of dumped imports, the said authority shall consider whether there has been significant increase in the dumped imports either in absolute terms or relative in production or consumption in India”

F.5. Import Volumes and Share of the Subject Territory

50. The volume of imports from the subject Territory has been as under:

	2006-07	2007-08	2008-09	P O I- 15M	P O I Annualized
Subject Countries/Territory-EU	7,006	1,821	8,874	23,394	18,715
Countries - Attracting Duty	6,108	6,074	-	1,497	1,198
Other – Countries	17	10,799	-	23	18
Total	13,131	18,694	8,874	24,914	19,931
Market Share					
Subject Countries/Territory-EU	53.36%	9.74%	100.00%	93.90%	93.90%
Countries - Attracting Duty	46.52%	32.49%	0.00%	6.01%	6.01%
Other – Countries	0.13%	57.77%	0.00%	0.09%	0.09%
Indian production	47,377	47,981	39,100	56,775	45,420
Imports from EU in relation to Indian production	15%	4%	26%	46%	46%
Demand in India.	58,393	65,082	47,636	78,246	62,597
Imports in relation to Demand in India from subject country	12%	3%	19%	30%	30%

51. The Authority notes that:

- Imports of the subject goods from the subject territory have increased significantly over the injury period in absolute terms and in relation to production and consumption in the Territory.
- The imports from other countries have declined significantly and now almost ceased completely in the period of investigation.
- The market share in imports from the subject Territory has increased over the entire injury period except for 2008-09 and reached to a very significant level of 30% in demand in India.

F.6. Assessment of Demand & Market Share

52. Demand of the subject good has been determined by adding domestic sales of the domestic industry, domestic sales of the other Indian producers and imports from all countries. The Authority notes that the demand for the subject goods has grown from base year to period of investigation.

	2006-07	2007-08	2008-09	P O I- 15M	P O I Annualized
Domestic industry	45,262	43,388	33,562	47,333	37,866
Other Indian Producers	0	3000	5200	6000	4800
Subject Territory	7,006	1,821	8,874	23,394	18,715
Other Countries- attracting	6,108	6,074	-	1,497	1,198

Duty					
Other Countries	17	10,799	-	23	18
Demand	58,393	65,082	47,636	78,246	62,597
Market Share					
Domestic industry	78%	67%	70%	60%	60%
Other Indian Producers	0%	5%	11%	8%	8%
Subject Countries	12%	3%	19%	30%	30%
Other Countries- attracting Duty	10%	9%	0%	2%	2%
Other Countries	0.03%	16.59%	0.00%	0.03%	0.03%

53. From the above table, the Authority notes the following:

- a. The demand of the subject goods has increased over the injury period in absolute terms except for the year 2008-09. After 2008-09, the demand increased again in the period of investigation.
- b. The market share of the domestic industry has declined significantly during the POI.
- c. The market share of the subject Territory has increased significantly and more than doubled in the period of investigation.
- d. The market share of the other countries attracting ant dumping duty has declined drastically.

54. The Authority notes that there has been significant decline in import prices from EU as is evident from the table below, which led to increase in imports from European Union and EU captured significant market share.

	2006-07	2007-08	2008-09	P O I-15M
Imports from European Union in MT	7,006	1,821	8,874	23,394
Value of imports in Rs. Lacs	4,148.26	1,078.61	5,733.37	12,532.66
Average price Rs./MT	59,210	59,234	64,612	53,573
Average price Rs./MT – Indexed	100	100	109	90

F.7. Price Effect of the Dumped imports on the Domestic Industry & factors affecting prices

55. With regard to the effect of dumped imports on prices as referred to in sub-rule (2) of Rule 18, the Designated Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared to the price of like product 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.

56. The impact of dumped imports on the prices of the domestic industry from the subject Territory has been examined with reference to price undercutting, price underselling, price suppression and price depression, if any. For the purpose of this analysis, the weighted average cost of production, Net Sales Realization (NSR) and the Non-injurious Price (NIP) of the Domestic industry have been compared with the landed cost of imports from the subject Territory.

F.8. Price Undercutting & Underselling

57. Price undercutting has been determined by comparing the landed value of dumped imports from the subject countries over the entire period of investigation with the net sales realization of the domestic industry for the same period. For this purpose, landed value of imports has been calculated by adding 1% handling charge and applicable basic customs duty and cess to the value reported in the IBIS data of import prices from the subject Territory.
58. For the purpose of price underselling, the landed price of the imports from subject Territory has been compared with the non-injurious price of the domestic industry determined for the POI.

Particulars	Unit	2006-07	2007-08	2008-09	POI
Net Sales Realization	Rs. Kg	***	***	***	***
Landed price of imports	Rs. Kg	***	***	***	***
Price undercutting	Rs. Kg	***	***	***	***
Price undercutting	%	***	***	***	***
Price undercutting	% Range	(0 - 10)	(0 - 10)	(5 - 15)	0 - 10
Non Injurious price	Rs. Kg	***	***	***	***
Price underselling	Rs. Kg				***
Price underselling	%				***
Price underselling	% Range				5 - 15

59. From the above table, the Authority notes that the landed value of dumped imports of subject goods from the subject Territory was undercutting the domestic prices significantly during the POI. Further, the landed value from the subject Territory was also significantly below the non-injurious price of the domestic industry.

F.9. Price suppression and depression effects of the dumped imports:

60. In order to determine whether the dumped imports are suppressing or depressing the domestic prices, the Authority has determined whether the effect of such imports is to depress prices to a significant degree or prevent price increases, which otherwise would have occurred to a significant degree. For this purpose, the import prices of subject goods have been compared with the trends in cost of production and selling price of the domestic industry.

		2006-07	2007-08	2008-09	P O I-15M
Cost of sales	Rs./MT	***	***	***	***
Index	Trend	100	99	111	106
Selling Price	Rs./MT	***	***	***	***
Index	Trend	100	93	99	95

Profit/Loss	Rs./MT	***	***	***	***
Index	Trend	100	(206)	(543)	(530)

61. The Authority notes the following:

- i. The cost of production of the domestic industry increased during the injury period. Though, the same declined in period of investigation compared to previous year, yet the cost of production of the period of investigation is more than the base year.
- ii. In spite of increase in cost of production, the selling price of the domestic industry declined as compared to the base year.
- iii. The movement in selling price of the subject good shows that while during the POI the cost of production went up by about 6%, the selling price, on the contrary, declined by 5% as compared to the injury period.
- iv. The domestic industry made profits in the base year, but the loss has increased in the POI.

62. The above analysis indicates that the domestic industry had decreased its selling price in spite of increase in the cost of production of the subject goods. It, therefore, appears that the low prices of the dumped imports have forced the domestic industry to reduce its prices in the POI.

F.10. Examination of other Injury Parameters

63. The above analysis shows that the dumped imports have adverse volume and price effect on the domestic industry in terms of increase in volume of dumped imports both in absolute terms and market share. The price undercutting in respect of subject good has been positive and significant. The movement in selling price has not been commensurate with the corresponding movement in the cost of production. The domestic industry has suffered both volume and price injury.

64. Annexure II to the AD Rules requires that the determination of injury shall involve an objective examination of the consequent impact of these imports on domestic producers of such products. With regard to consequent impact of these imports on domestic producers of such products, the AD Rules further provide that the examination of the impact of the dumped imports on the domestic industry should include an objective and unbiased evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity, factors affecting domestic prices, the magnitude of the margin of dumping, actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments. The various injury parameters relating to the domestic industry are discussed below.

a. Capacity, Production, Capacity Utilization and Sales of the Domestic Industry

65. The production, capacity and capacity utilization of the domestic industry is as below:

	2006-07	2007-08	2008-09	P O I- 15M	P O I Annualized
Capacity MT	60,100	60,100	60,100	75,125	60,100
Production MT	47,377	44,981	33,900	50,775	40,620
Sales MT	45,262	43,388	33,562	47,333	37,866
Capacity Utilization %	79%	75%	56%	68%	68%

66. The Authority notes that-

- a. The capacity of domestic industry remained same over the years.
- b. In spite of sufficient demand in the country, due to availability of dumped imports from European Union, the sales of the domestic industry declined over the injury period resulting in decline in production and capacity utilization of the domestic industry. Though the production increased in the period of investigation compared to 2008-09, still it remained lower than earlier levels.

b. Profit, Return on Investment & Cash Flow

67. The following table provides the information with respect to the profit, return on capital and cash flow of the domestic industry:

		2006-07	2007-08	2008-09	P O I-15M
Cost of Production	Rs./MT	***	***	***	***
Index	Trend	100	99	111	106
Selling Price	Rs./MT	***	***	***	***
Index	Trend	100	93	99	95
Profit before Interest & Tax	Rs./MT	***	***	***	***
Index	Trend	100	(206)	(543)	(530)
Cash Profit	Rs. Lacs	***	***	***	***
Index	Trend	100	(50)	(137)	(198)
Return on Investment	%	***	***	***	***
Index	Index	100	(167)	(367)	(533)
Capital Employed	Rs. Lacs	***	***	***	***

68. The Authority notes the following:

- i. The cost of production of the domestic industry increased during the injury period. Though, the same declined in the period of investigation as compared to previous year, yet the cost of production in the period of investigation is more than the base year.
- ii. In spite of increase in the cost of production, the selling price of the domestic industry declined throughout the injury period.
- iii. The movement in the selling price of the subject goods shows that while during the POI, the cost of production went up by about 6%, the selling price declined by 5%.

- iv. While the domestic industry made profits in base year, it had incurred losses since 2007-08.
- v. Domestic industry could not increase its selling price even when there was a significant increase in the cost of sales resulting in losses.
- vi. Return on investment and cash profits have also declined and they became negative from 2007-08 onwards.
- vii. It has been argued by the interested parties that there is no injury to GNFC and that injury to HOCL is due to others factors. The Authority examined the data of GNFC separately and noted that there has been significant impact of dumped imports on performance of GNFC as well and return on capital employed of the GNFC also declined significantly.

c. Productivity

69. The following table provides the information with respect to the productivity of the domestic industry:

		2006-07	2007-08	2008-09	P O I Annualised
Productivity per day	MT/Day	***	***	***	***
Productivity per Employee	MT/No	***	***	***	***
Index		100	93	72	86

70. The Authority notes that the productivity of the domestic industry on per day basis as well as per employee basis declined during the injury period. Though, there is increase in productivity in the period of investigation compared to 2008-09, the same still remained less than the level of the base year.

d. Employment & Wages

71. The information with regard to the employment and wages of the domestic industry is provided in the table below:

		2006-07	2007-08	2008-09	POI 15 Months	P O I Annualised
Employment	No.	***	***	***	***	***
Index		100	102	99	99	99
Wages	Rs. Lacs	***	***	***	***	***
Index		100	97	109	-	130

72. It is noted that employment does not show any significant change as the constituents of domestic industry are multi-product companies. However, there was increase in wages during the period of investigation.

e. Inventories

73. The table below shows the level of inventory with the Domestic Industry:

		2006-07	2007-08	2008-09	P O I-15M
Inventories	MT	***	***	***	***
Index		100	153	156	705
Inventories for days sales	No. Of days	***	***	***	***
Index		100	166	224	905

74. The Authority notes that the inventories with the Domestic Industry have increased significantly in the POI in comparison with the earlier years. Consequent to the decline in the sales volume, inventories of the Domestic Industry have increased significantly. The Authority also examined inventory for number of days sales and noted that the inventory which was just for less than 4 days in the base year, increased to more than a month in the period of investigation.

f. Magnitude of Dumping

75. The Authority notes that the magnitude of dumping is an indicator of the extent to which the dumped imports can cause injury to the domestic industry and it shows in the present case that the dumping margins determined against the subject Territory, for the POI, are significant.

g. Growth

76. Growth of the Domestic Industry in terms of the majority of parameters such as production, capacity utilization, domestic sales, inventories, market share, profits, return on investments, cash profits, and productivity is negative. Production declined by 14% compared to the base year, sales declined by 16% over the base year, imports from subject Territory increased by 165% over base year, profitability declined by 630% over base year, cash profit declined by 298%, return on investment declined significantly from positive to negative.

G. CONCLUSION ON INJURY

77. On the injury front, the Authority concludes as under:

- i. Imports of the product under consideration from the subject Territory increased in absolute terms and in relation to production and consumption in India.
- ii. Imports are undercutting the prices of the Domestic Industry to a significant extent.
- iii. Imports are depressing the prices of the Domestic Industry and preventing the price increase that is caused due to the effect of dumping.
- iv. Performance of the Domestic Industry has deteriorated in terms of production, capacity utilization, domestic sales, inventories, market share, profits, return on investments, cash profits, productivity etc.
- v. It would not be appropriate to consider the trends of employment and wages as the petitioner is a multi product company and employment and wages are not solely dependent on the performance of the subject goods.

78. The Authority, hereby, conclude that there is material injury to the domestic industry due to the imports of subject goods from the subject Territory.

H. CAUSAL LINK

79. The following establishes the causal link:

- i. The import of Aniline from the subject Territory has increased in absolute terms.
- ii. The imports from the other countries are insignificant when compared to total imports to India from the European Union. Further, imports from Japan and USA are already attracting anti-dumping duties and sunset review investigation is in progress. The imports from other countries are, therefore, not causing injury to the domestic industry.
- iii. The demand for the subject product does not show any contraction. In fact, domestic industry has sufficient capacity to meet demand. However, due to dumping, the domestic industry was not able to sell its product and, therefore, production declined and inventory increased.
- iv. In establishing that the material injury to the domestic industry has been caused by the imports from the subject countries, the Authority notes that the increase in market share of imports from European Union prevented the domestic industry from increasing its sales and market share inspite of increase in domestic demand. The decline in sales resulted in decline in production and consequent reduction in capacity utilization of the domestic industry. The domestic industry failed to match the landed price of the imported product on account of the rise in prices of the raw material required for the manufacture of Aniline. Imports from the subject countries had the effect of undercutting the prices of the domestic product, forcing the domestic industry to maintain their price levels below the reasonable level. Resultantly, the domestic industry incurred losses. The material injury to the domestic industry was, therefore, caused by the dumped imports from the said Territory.

I. EXAMINATION OF OTHER KNOWN FACTORS

Development of technology

80. The Authority notes that none of the interested parties raised any argument in this regard. It is, therefore, noted that the technology as also production process for producing the subject goods is fairly stabilized and there is no injury to the domestic industry on this account.

Export performance

81. The Authority notes that there is decline in exports of the domestic industry. However, domestic industry has furnished segregated information on injury suffered by it in the domestic market due to dumping of the subject goods from the subject Territory. Thus, the injury being claimed by the domestic industry is the injury caused due to performance in the domestic market alone.

82. No other factor which could have possibly caused injury to the domestic industry has been brought to the knowledge of the Authority.

Conclusion on Causation

83. Significant increase in the volume of dumped imports has resulted in decline in the market share of the domestic industry. It is further seen that decline in market share of domestic industry as a consequence of increase in market share of subject imports from subject countries resulted in decline of the domestic industry sales in spite of significant demand. As a result, the production and consequently the capacity utilization of the domestic industry declined.

84. Further, significant price undercutting caused by dumped imports prevented the domestic industry from increasing its prices to the extent of increase in costs. Resultantly, profit, cash flow and return on investment of the domestic industry deteriorated in the POI.

85. The Authority, therefore, concludes that the dumped imports originating in or exported from the subject Territory have caused material injury to the domestic industry within the meaning of Rule 11 of Anti-dumping Rules and Article 3.5 of the Agreement of Antidumping.

Magnitude of Injury Margin

86. The non-injurious price proposed to be determined by the Authority has been compared with the landed value of the exports for the determination of injury margin. The weighted average landed price of the exports from the subject Territory and the injury margins have been worked out as follows.

Injury Margin calculations

87. The Authority has determined injury margin considering non-injurious price of the subject goods produced for domestic sales by the domestic industry and the landed price of the subject goods imported from subject territory. Non-injurious price has been determined in accordance with Annexure III of the AD Rules. All captive inputs have been considered at their cost and in addition return has been provided @22% on the average net fixed assets relating to the captive input. With regard to the allegation made by interested parties that the cost of production of HOCL is higher due to other reasons, the Authority has considered the cost of production of HOCL at 100% capacity utilization of its plants of the subject goods and captive intermediates in order to exclude injury if any due to other factors. Non-injurious price and injury margin determined are as shown below:

NIP	(Rs/Kg)	***
Landed Price	(Rs/Kg)	***
Injury Margin	(Rs/Kg)	***
Injury Margin	(USD/kg)	***
Injury Margin	%	***
Injury Margin (Range)	%	5 - 15

J. Post Disclosure Statement submissions

88. Post Disclosure Statement submissions by the Domestic Industry

- a. Imposition of anti dumping duty should be done on retrospective basis.
- b. Anti dumping duty may be imposed only as fixed quantum of anti dumping duty (fixed form of duty), expressed as duty in US\$/kg.

- c. Non injurious price determined is low and insufficient to protect legitimate interests of Indian producers. The domestic industry notes that the present law itself is against the basic right of domestic industry to seek protection against unfair dumped imports.
- d. HOCL had supported the petition. Post initiation, HOC provided complete costing and injury information. The WTO has clearly held that the word “domestic industry” shall mean “domestic producers as a whole” and only in a situation where information for domestic producers as a whole is not available, the Designated Authority is permitted to consider a major proportion of Indian production. Further even if HOCL data is segregated, data relating to GNVFC alone also shows injury.
- e. Domestic industry reiterated that individual dumping margin cannot be given to Tradechem and submitted that even export price cannot be determined if the producer concerned has not cooperated. The domestic industry has referred to past decisions of the Authority wherein the Authority has denied individual dumping margin in view of lack of sufficient response from all connected parties.

89. Post Disclosure Statement submissions by other Interested Parties

- a. Tradechem has reported adjustments on account of overseas freight from Europe to India, overseas insurance and credit cost for arriving at export price at ex-factory level and it has also clarified in the questionnaire response that the subject goods move directly from Europe to India. Therefore, the Authority should determine easily export price at ex-factory level.
- b. Authority has determined individual dumping margin in the past cases wherein no producers had cooperated and it should, therefore, do the same in the instant case.
- c. Performance of petitioner has significantly improved after POI. If the domestic industry was suffering from alleged dumped imports in the POI, injury to the domestic industry should have continued after POI at least till current AD investigations had been initiated.
- d. The Authority’s inference that price-undercutting is relevant only for the period of investigation is not correct. The price undercutting for 2006-07 cannot be positive as per CIF prices for 2006-07 are disclosed in disclosure statement. Therefore, the Authority may kindly revisit to calculation of landed price vis-à-vis NSR of domestic industry. There was negative price-undercutting during the injury period (excepting POI) meaning that landed price higher than NSR of domestic industry. Then what prevented the domestic industry from raising its price during the injury period when the bench-mark prices in the form of landed price added with importers margin prevailed at much higher level than NSR.
- e. HOCL has already misled as in the SSR Finding on same product. It has been stated that RTI reply given by HOCL was only in respect of one Aniline plant whereas the company has three Aniline plants whereas as per HOCL’s website they have only one plant for manufacturing Aniline in Rasayani, Maharashtra.
- f. There appears to be a case of under-reporting of NSR on the part of petitioner. The latest investigation on the same product against USA and Japan, 9 months of the POI thereof overlaps with the current POI and its final finding Authority determined that domestic industry has not suffered any injury because the average NSR has been higher than NIP. Further, there was no price suppression and depression effect.
- g. If the imports are the only reason for injury to the domestic industry, performance of domestic industry should have been further declined in the POI of SSR investigation wherein imports has increased. Non-injurious price of domestic industry was lower than its NSR during SSR POI (i.e. October 2009 to September 2010) and this period POI was just after the period of recession i.e. April 2009 to September 2009. Such

being the case, the Authority is required to do monthly comparison between NIP and NSR of the domestic industry during POI, to ensure, injury to the domestic industry is continued after global recession period as the first six month of POI affected by global recession.

- h. Anti-dumping duty on a reference price basis should be imposed for the reason that import price of subject goods significantly increased after POI, robust growth in performance of petitioner and to maintain stability on the value addition of Benzene in pursuance of avoiding market distortion.

Examination by the Authority

90. Submissions made by the interested parties have been examined by the Authority hereunder to the extent these are found relevant to the present investigation:

- a. As regards separate dumping margin for Tradechem, the Authority notes that no cogent reasons have been given for lack of questionnaire response from the producer concerned in EU. In any case, the Authority is unable to accept and appreciate why the producer concerned in EU could not have cooperated with the Authority and provide relevant information. The Trader is neither privy nor has provided all information required for determination of ex-factory export price. The Authority notes that some of the expenses associated with exports are not incurred by the trader and are incurred by the producer concerned. Since producer concerned has not cooperated with the Authority, it is not possible to determine ex-factory export price without cooperation from the producer concerned. The Authority has denied individual dumping margin determination in the past also when the complete chain for exports to India is not before the Authority.

- b. As regards the issue of petitioner's performance in post-POI is concerned, the Authority notes that post-POI data is not considered for undertaking either dumping or material injury analysis.

- c. With regard to the arguments relating to landed price of imports during 2006-07 and relevance of price undercutting over the injury period, the calculations of price undercutting during 2006-07 have been reviewed again and necessary corrections made. In the present case, admittedly, the price undercutting in the period of investigation is positive. It is also seen that with the exception of 2008-09, the import volumes were low when price undercutting was negative and import volumes were high when the price undercutting was positive. The period 2008-09 was impacted due to recession. This clearly establishes that the increase in imports is due to lower import prices. The Authority further notes that it has determined price undercutting only in the period of investigation in a number of cases and recorded the positive finding of injury in these cases.

- d. With regard to the number of Aniline plants with HOCL, the Authority notes that the RTI reply relied upon by the interested party clearly states that the information furnished is in respect of "Plant-III". The Authority further notes that there are three Aniline plants with HOCL commissioned at different points of time.

- e. With regard to the allegation of under-reporting of net sales realization, the Authority notes that it has relied upon the data verified from the books of accounts of the

company for determining net sales realization of the domestic industry. The Authority further notes that the period of investigation for the two cases are different and it is required to consider information with regard to the period of investigation of the present investigation. Once the POI has been fixed, the Designated Authority is required to consider the performance of the domestic industry for the injury period and upto the investigation period. The Authority has found both adverse volume and price effect of dumped imports on the domestic industry in the present case.

f. With regard to performance of the domestic industry in sunset review POI vis-à-vis current POI, the mere fact that the non-injurious price of the domestic industry was lower than net sales realization during Sunset Review POI does not imply that the authority should consider monthly comparison between non injurious price and the net sales realization in the present case as well. Nor it implies that the domestic industry has not suffered injury in the present case. In the Sunset Review case, it was found that the volume of imports was low and the imports occurred only in selected few months of the period of investigation and therefore it was necessary to compare the prices for the respective months. However, in the present case, both imports as well as domestic sales have occurred throughout the investigation period.

g. As regards the request for imposition of Anti-dumping duty on reference price basis, it is to be noted that both the cost of production and import prices of the subject goods have increased in post POI and therefore any recommendation of antidumping duty in the form of reference price will defeat the objective of Antidumping duty and also cause severe injury to the domestic industry.

K. Indian industry's interest & other issues:

91. The Authority notes that the purpose of anti-dumping duties in general is to eliminate injury caused to the domestic Industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping measures would not restrict imports from the Subject Territory in any way, and, therefore, would not affect the availability of the product to the consumers.
92. It is recognized that the imposition of anti-dumping duties might affect the price levels of the product(s) manufactured by 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 antidumping 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 practice; would prevent the decline of the domestic industry; and help maintain availability of wider choice to the consumers of the subject goods.

Conclusion

93. After examining the submissions made by the interested parties and issues raised therein; and considering the facts available on record, the Authority concludes that the product under

consideration has been exported to India from the subject Territory below its associated normal value, thus, resulting in dumping of the product. The domestic industry has suffered material injury in respect of the subject goods. The material injury has been caused by the dumped imports from the Subject Territory.

Recommendations

94. The Authority notes that the investigation was initiated and notified to all interested parties and adequate opportunity was given to the exporters, importers and other interested parties to provide positive information on the aspects of dumping, injury and the causal link. Having initiated and conducted investigation into dumping, injury and the causal link thereof in terms of the AD Rules and having established positive dumping margins as well as material injury to the domestic industry caused by such dumped imports, the Authority is of the view that imposition of definitive anti dumping duty is required to offset dumping and consequent injury. Therefore, the Authority considers it necessary and recommends imposition of definitive anti dumping duty on imports of the subject goods from the Subject Territory in the form and manner described hereunder.
95. Having regard to the lesser duty rule followed by the Authority, the Authority recommends imposition of definitive anti-dumping duty equal to the lesser of the margin of dumping and the margin of injury, so as to remove the injury to the domestic industry. Accordingly, definitive antidumping duty as per amount specified in Col 8 of the table below is recommended to be imposed from the date of the Notification to be issued by the Central Government, on all imports of the subject goods originating in or exported from the European Union.

Duty Table

Sl. No	Sub-heading	Description of goods	Specification	Country of Origin	Country of Export	Producer	Exporter	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	2921.41	Aniline	Any	European Union	European Union	Any	Any	110.72	Per/Mt	US\$
2.	2921.41	Aniline	Any	European Union	Any	Any	Any	110.72	Per/Mt	US\$
3.	2921.41	Aniline	Any	Any	European Union	Any	Any	110.72	Per/Mt	US\$

96. Landed value of imports for the purpose of this Notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act.
97. An appeal against the order of the Central Government shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the Customs Tariff Act.

Sd/-

(Vijaylaxmi Joshi)
The Designated Authority

