

MINISTRY OF COMMERCE

NOTIFICATION

New Delhi, the 3rd March, 2000

FINAL FINDINGS

Subject:- Anti dumping investigation concerning imports of Thermal Sensitive Paper (TSP) from Japan, Germany and European Union (EU)- Final Findings.

25/1/98-ADD.- Having regard to the Customs Tariff Act 1975 as amended in 1995 and the Customs Tariff (Identification, Assessment and collection of Anti Dumping Duty on Dumped Articles and for Determination of Injury Rules, 1995, thereof:

A. PROCEDURE

1 The Procedure described below has been followed:

- i. The Designated Authority (hereinafter also referred to as the Authority) Notified preliminary findings vide notification dated the 18th August, 1999 and requested the interested parties to make their views known in writing within forty days from the date of its publication;
- ii. The Authority forwarded a copy of the preliminary findings to known interested parties, who were requested to furnish their views, if any, on the preliminary findings within forty days of the date of the letter;
- iii. The Authority also forwarded a copy of the preliminary findings to the Embassies of the Japan, Finland, Germany and the Delegation of European Union (EU) in New Delhi with a request to furnish their views on the preliminary findings;
- iv. The Authority provided opportunity to domestic industry and other interested parties to present their views orally. All parties presenting their views orally were requested to file written submissions of the views expressed orally. The parties were advised to collect copies of the views expressed by opposing parties and offer rebuttals, if any.
- v. The Authority made available the public file to all interested parties containing non-confidential version of the evidence submitted by various interested parties, for inspection, upon request;
- vi. Arguments raised by interested parties before announcing of preliminary findings, which have been brought out in the preliminary findings notified earlier have not been repeated herein for sake of brevity. However, arguments

raised by the interested parties have been appropriately dealt in the preliminary findings and/or these findings;

- vii. In accordance with Rule 16 of the Rules supra, the essential facts/basis considered for these findings were disclosed to known interested parties and comments received on the same have also been duly considered in these findings.
- viii. **** in the Notification represents information furnished by interested parties on confidential basis and so considered by Authority under the Rules.

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

2. The submissions made by the interested parties have been examined, considered and dealt at appropriate places herein under:-

C. PRODUCT UNDER CONSIDERATION:

3 The product considered in the present investigation is Thermal Sensitive Paper (TSP) originating in or exported from Japan, Finland, Germany and European Union (EU). TSP is primarily used in the Fax Machines ECG Machines, Cash Registers, CAD/CAM registers etc. TSP is classified, under the Custom-sub heading 4809.10 of the Custom Tariff Act, 1975 in the "Carbon or Similar Copying Paper" category. TSP is further classified under the ITC classification for Imports & Exports under the heading 48091009.10 as -Thermal Paper for Fax Machines". The classification is, however, indicative only and in no way binding on the scope of the present investigation.

4. ARGUMENTS BY PETITIONER:

TSP is classified under Chapter 48 of the Custom Tariff Act. and TSP is not categorized under dedicated custom sub-heading. Imports are allowed to be cleared under many customs sub-headings. TSP is being imported under many sub-headings, some of which are 4811.90, 4809.10, 4809.90, 4816.20.

5. AUTHORITY POSITION:

The Authority clarifies that the product involved in present investigation is TSP covered under Chapter 48 of Customs Tariff Act. The classification under Customs Tariff Act is only indicative.

D. LIKE ARTICLES

6. The petitioner claimed that the TSP produced and sold by them and those imported from the subject countries, are being used interchangeably by the customers in India. The process and technology for manufacturing the product all over world is similar in terms of machinery, raw materials, manufacturing process except for minor differences such as additives, automation in material handling etc. TSP is produced and sold in different thickness in terms of GSM. However, the various sizes serves the same general purpose. Authority held in its preliminary findings that TSP being produced by the domestic industry and those being imported from the subject countries can be used interchangeably and thus are commercially and technically substitutable and therefore, are like articles. No arguments have been raised by interested parties subsequent to Preliminary Findings, in view of the same, Authority confirms that TSP being produced by Domestic Industry and those being imported from subject countries are Like Articles within the meaning of relevant Rules.

E. DOMESTIC INDUSTRY

7. It was held in the Preliminary Findings that the petition has been filed by M/s. Shree Krishna Paper Mills & Industries Ltd. having its Registered Office at 4830/24, Prahalad Street, Ansari Road, New Delhi and works at Bahadurgarh, Haryana. The petitioner is the sole producer of the subject goods in India, The other company M/s. Denmur Fax Rolls Ltd. which had created capacities from the manufacture of TSP in India has since closed its operations. The petitioner accounts for a major proportion of the production of the subject goods in India. None of the interested parties have disputed the standing of petitioners to file petition on behalf of domestic industry. The Authority, therefore, holds that the petitioner fulfils requisite criteria to represent domestic industry, as required under the rules.

F. QUANTUM OF IMPORTS AND DE-MINIMUS IMPORTS:

8. The argument have been made by interested parties that the quantum of imports from some of the subject countries are de-minimus and hence no duties should be levied, The interested parties have argued as under-

9. ALL INDIA THERMAL PAPER DEALERS ASSOCIATION:

There are no imports of TSP from Finland and the quantum of imports from Finland, Germany and EU collectively are less than 7% and individually less than 3% of the

total imports, Since the quantum of imports from subject countries are de-minimus, the Anti-Dumping investigation should be terminated forthwith.

10. DELEGATION OF EUROPEAN UNION:

- i. Since, Germany, Finland and EU have been specifically proceeded against, the Authority has applied the de-minimus test to them as separate entities. It is not clear how the de-minimus test can be applied to EU, Finland and Germany separately when the latter two are a part of EU.
- ii. The Authority has not imposed any duty on EU and Finland pending further investigation. The EU would be interested to know whether Germany being part of EU is subject to provisional duties or not.

11. EMBASSY OF FINLAND:

No Anti-Dumping duty have been recommended by the Authority on imports of TSP from Finland as there were no import of TSP into India from Finland during the Period of Investigation (POI). In view of the above, the Finnish exporters should be excluded from the investigation.

12. M/S. JUJO THERMAL LIMITED. FINLAND:

The company is the only manufacture of TSP in Finland and has not exported the subject goods to India either directly or through any authorised agent during the POI.

13. EXAMINATION BY AUTHORITY:

- i. The Authority notes that the information on quantum of imports to India has been furnished by petitioner based on Secondary sources. The information is compiled by a private agency M/s. Informat, Bombay. TSP is classified in Customs Tariff under the Customs heading 4809.10 as "Carbon or Similar Copying Paper". There is no single dedicated custom heading for the subject goods. Therefore, the information published by DGCI&S, Calcutta could not be relied upon by Authority. In the absence of any other authentic information on the quantum of imports, the Authority has relied upon the best available formation, as required under the Rules. Therefore the Authority has considered quantum of imports from subject countries, based on information furnished by Domestic industry from secondary sources along with the information on imports furnished by other interested parties.
- ii. As per information furnished by petitioner, the quantum of imports of subject goods during 1997-98 was 114.28 lac Sq, Meter with share of Japan at 47.24%. The other member countries of European represented 42.7% the total imports

(i.e. Finland 30.8%, Germany 6.5% and Sweden 5.4%). Based on the prima-facia evidence of quantum of imports from subject countries being higher than de-minimus Authority initiated the investigation. During the POI, based on consolidation of information on imports, furnished by Domestic industry and the importers, Authority notes that quantum of imports of subject goods in India during POI was 116.95 lac Sq. Meter. The share of Japan and Germany in total imports was to the extent of 91.4% and 6.50% respectively. There was no import of TSP in to India from Finland during POI and all the imports from EU were represented by exports from Germany. Since the member states of European Union have a common customs territory and there are no customs barriers within EU, for the purpose of present investigation, considers EU as a single entity for de-minimus test as required under the Rules. The Authority notes that quantum of imports from EU are more than the de-minimus, as required under the Rules. Accordingly, the levies of duties have been considered by Authority, as discussed herein under in these findings:-

G. DUMPING:

14. The submissions made by petitioners and other interested parties with regards to Normal Value, Export Price and Dumping Margin subsequent to the Preliminary Findings and its examination by the Authority is discussed, herein under:-

15. ARGUMENT BY THE PETITIONER:

- a. The Preliminary Findings are not clear with regards to cost of Production of M/s. STORA. It may be ensured that the sales by exporters in home market are above its cost of production,
- b. With regards to the export price, the adjustments have been claimed by M/s. STORA on account of Ocean freight and Insurance. There is no disclosure of expenses which the exporter should have incurred on Commission, Inland transportation and Port expenses in Germany. The exporter may be directed to provide full facts with regards to expenses incurred.

16. ARGUMENTS RAISED BY ALL INDIA THERMAL PAPER DEALERS

- a. The TSP is freely sold in domestic market in Japan and other countries and complainant has not produced any evidence of Normal Value in the subject countries. In respect all countries other than Japan no evidence of third country export has been produced by the petitioners. In respect of Japan also the complainant has relied upon an offer for export of like articles to third country. Such offers are subject to negotiation and is not an evidence of transaction

value and cannot be relied upon for determination of export price of like articles to a third country,

- b. The All India Thermal Paper Dealers Association had furnished selected copies of export invoices for one of the exporter for export price to third countries during the investigation period. This evidence on export price to third countries should be considered for Normal Value.
- c. The constructed cost furnished by petitioners has no links with the actual cost. Therefore, the figures on Normal Value given by petitioners should not be accepted.
- d. The complainant may be asked to provide adequate data on export prices. There is no evidence whatsoever for determining the export price in respect of exporting countries other than Japan.
- e. There is no evidence of import from Finland. Hence no duty should be imposed on exporters from Finland.

17. ARGUMENT BY EUROPEAN UNION:

The Authority has taken figures of M/s. STORA for determining the export price in respect of non-co-operative exporters, Same should be the case for normal value in respect of non-co-operative exporters.

H. EXAMINATION BY THE AUTHORITY:

18. EUROPEAN UNION:

(i) M/S. MITSUBISHI HITEC PAPER

The response in the investigation was received by Authority from M/s. STORA, Spzialpapiere, GmbH, Germany by the exporter was verified by Authority. It was informed during verification that the company has since been re-named as M/s. Mitsubishi HiTec Paper Flensburg, GmbH. The assessment of Normal Value, Export Price and Dumping Margin in respect of M/s. Mitsubishi Hitec Paper, Flensburg, GmbH is discussed herein under:-

NORMAL VALUE:

- i. The company sole *** kg (**** Million Sq. Meter) of TSP in domestic market at an invoice price of D.M. **** Million The company allowed cash discount up to **** % on the negotiated price. The Customers are allowed credit terms for payment, with credit period extending up to **** days. Some of the sales in domestic market are made directly while in other transactions, a commission ranging up to **** % is allowed. The company further allows quantity

discounts depending upon the quantity of Thermal Paper lifted by individual customers. The sales in the domestic market are made by the company at Ex-factory level as well as on CIF basis. In assessment Ex-factory domestic sales price, the Authority has considered cash discount Commission, interest and Inland freight on actual basis. However, the quantity discount have not been considered by Authority, as the amount is not known at the time of sales and is contingent upon specific quantities, being lifted by individual clients. Based on the above, the Ex-factory domestic sales price as indicated by M/s. Mitsubishi Hitec Paper works out to US\$**** per Sq. Meter.

- ii. The company was requested to make available details on its cost of production. No details of same could be furnished by the company. However, it was confirmed by the exporters that contribution towards fixed cost from sales of subject goods in domestic market are lower than actual fixed cost. In view of above, Authority has not considered sales of subject goods in Domestic market as viable sales.
- iii. In the absence of details of cost of production, Authority has assessed Normal Value in case of M/s. Mitsubishi HiTec Paper based on best available information. Accordingly, Normal Value for the exporter has been considered by Authority based on constructed cost of production of subject goods as US\$0.133 per Sq. Meter.

EXPORT PRICE:

- i. During the period of investigation, the company sold **** Kg. (**** Sq. Meter) of Thermal Sensitive Paper at a CIF Price of US\$ ****. The company further incurred freight expenses and insurance charges. As per evidence made available to Authority, the freight includes inland freight, Handling charges, Overseas freight and cleaning charges. The sales to India are made through a marketing agent M/s. Mitsubishi Corp., Singapore for which a Commission @ **** % is paid. Authority actual allowed the expenses on freight, insurance and Commission, on actual basis, in assessment of Ex-factory cost of sales. Accordingly, the Export price in case of M/s. Mitsubishi HiTech Paper is assessed by Authority at US\$ **** per Sq. Meter.
- ii. As Germany is part of the single Customs Union of the EU the Normal value has accordingly been considered at US\$0.133 per Sq. Meter for the EU. The Export Price for the EU is also accordingly assessed at US\$ **** per Sq. Meter. Thus, the Dumping Margin is assessed by Authority at US\$ **** per Sq. Meter or 71.4%

I. DUMPING MARGIN IN RESPECT OF NON-CO-OPERATIVE EXPORTERS FROM EUROPEAN UNION.

19. No response was filed by any other exporters from EU. In the absence of any response from the other exporters, the authority has considered Normal Value and export price based on best available information. The Normal value at the time of initiation was considered based on the constructed cost of production of TSP in EU. The Authority has considered the same as basis for determination of Normal value. However, export price in case of non co-operative exporters from EU has been considered by Authority based on the least price of co-operative exporter after allowing adjustments for Ocean freight, Marine Insurance, and Commission. Accordingly, Normal Value and export price in case of non co-operative exporters has been assessed at US \$ 0.133 per Sq. Meter and US \$ **** Sq Meter respectively. Thus, dumping margin in case of non cooperative exporters is assessed at US\$ **** per Sq. Meter or 76.9%.

20. JAPAN:

NORMAL VALUE

- i. The response to the information solicited by the Designated Authority was received only from M/s. Mitsubishi Paper Mills Ltd., Japan. However, the information furnished by the company was found to be inadequate. In the absence of requisite information from exporter, Authority in its Preliminary Findings had considered Normal value based on the best available information in case of M/s. Mitsubishi Paper Mills Ltd, and other exporters from Japan. Accordingly, cost of production of TSP in India was adopted as basis for constructed cost in Japan after allowing for the reasonable margins for profits and normal value of TSP was taken at US\$0.133 per Sq. Meter for all exporters from Japan.
- ii. The assessment of Normal Value, as detailed above, has not been dispute by any of the exporters from Japan. However, M/s. All India Thermal Paper Dealers Association in their submissions before the Authority furnished copies of invoices for sale by M/s. Marubani Corpn., Japan indicating third country sales by the exporter from Japan. It was claimed by them that the evidence furnished by it be relied upon for Normal Value, based on third country sales.
- iii. The Authority notes that some of these invoices indicates third country export prices ranging from US\$**** to US\$**** per Sq. Meter. However, the Anti-Dumping Rules requires that such third country sales could be considered as evidence of Normal Value provided it is in the ordinary course of trade and such sales price ensures for recovery of both fixed and variable costs and administrative, selling and general costs of production. In the absence of any response from exporters from Japan, Authority could not verify whether third country export sales, based on evidence furnished by All India Thermal Paper Dealers Association, provides for recovery of all the cost of manufacture and

these sales are in ordinary course of trade. Moreover, the determination of Normal Value, as per Preliminary Findings, has not been contested by any of the exporters from Japan.

- iv. In view of the above, Authority has considered Normal Value in case of exporters from Japan, based on best available information. According the Authority has considered Normal Value at US\$ 0.133 per Sq. Meter.

EXPORT PRICE:

- i. In the preliminary determination, the Authority considered export price in case of exports from Japan based on evidence made available by petitioner from secondary sources. Thus, the average Export Price of TSP from Japan during the POI was considered by Authority as Rs. **** per Sq. Meter. Further adjustment were made by Authority on account of Ocean freight, Marine Insurance and Commission. Accordingly, the Ex-factory export price to India was considered by Authority as Rs. **** per Sq. Meter (US****).
- ii. The Authority notes that no additional information was received from any of the exporters from Japan, on export price to India subsequent to Preliminary Findings. The assessment of export price has also not been disputed by any of the exporters from Japan. The All India Thermal Paper Dealers Association in their submissions stated that the petitioners may be requested to furnish reliable evidence on export price, as data furnished by private agency may not be reliable. It further claimed that adjustment for Ocean freight, Marine Insurance and Commission may be considered based on invoice furnished by it.
- iii. The Authority observes that TSP is not classified under a dedicated Customs sub-heading. Thus, evidence on export price base on DGCI&S, Calcutta has not been found to be an appropriate basis. However, as mentioned in these findings, the information furnished by Domestic industry from secondary sources and the details of imports, as furnished by imports have been consolidated by Authority reconciled an average CIF Export price of Rs**** per Sq. Meter has been considered by The All India Thermal Paper Dealers Association, No evidence has been furnished by The All India Thermal Paper Dealers Association, as claimed, with regards to adjustments on account of Marine Insurance, Freight and Commission. However, based on details furnished by importers with regards to freight and insurance, the Authority notes that claims by Domestic Industry on these accounts, seems to be fair and reasonable. Therefore, the Authority has allowed adjustment from export price, as claimed by Domestic Industry.
- iv. Accordingly, Authority has assessed Export Price in case of all exporters from Japan at US\$**** per Sq. Meter with a Dumping Margin of US\$**** per Sq. Meter or 68.2%.

J. INJURY AND CAUSAL LINK:

21. ARGUMENT BY PETITIONERS:

- i. The steep reduction in the prices by the exporters from the subject countries made it possible for the company to sell its produce.
- ii. The company was prevented from optimizing its production, resulting in significant loss of production and capacity utilization,
- iii. The TSP produced by the company could not be sold at remunerative prices and the company was forced to suffer massive losses.

22. ARGUMENT BY ALL INDIA THERMAL PAPER DEALERS ASSOCIATION:

- i. The volume of sales of complainant has increased during the year 1996-97 and 1997-98. The market share of complainant has also increased during the POI. The capacity utilization of complainant during the POI has also increased, Similarly, the profit of complainant has not declined from before and during the investigation period.
- ii. These indicate that there is no injury caused to complainant and there is no causal link between alleged dumped imports and injury, if any, to the domestic industry.

23. EXAMINATION BY THE AUTHORITY:

- i. The Authority observes that Production, Sales and Capacity utilisation of petitioner company has improved in 1997-98 and during the POI. However, this has been examined by Authority in the context of the fact that petitioner company commenced commercial production in March, 1997 and year 1997-98 was first full year of commercial production of petitioner company. Under these circumstances, there is bound to be improvement in parameters like sales, production and capacity usage. The Authority notes that there had been significant build up of closing stocks of petitioner company in some of the months of POI, with the result that in the following months the company had to cut down its production level such that the inventories are within manageable levels. Thus, the company suffered loss of production. The closing stock of TSP as on 01.04.98 was ***** months sales and it went up to***** months sales as on 31.10.1998. The sales realization of petitioner company during period investigation was below its cost of production and the petitioner company suffered losses from operation from TSP during the year 1997-98 and during POI.

- ii. The export of subject goods to India has been at a price below its Normal Value and the Landed Value of imports from subject countries has been at a price below the Non-injurious selling price for petitioner. As a consequence, thereof, the petitioner was forced to sell subject goods at a price below its reasonable selling price resulting in financial losses to petitioner. The petitioner was also prevented from achieving the capacity utilization to anticipated level resulting in loss of production. Thus the Authority concludes that petitioner has suffered material injury due to dumped imports from subject countries.

K. OTHER ISSUES:

24. DELHI PAPER PRODUCTS CO. PVT. LTD.

Ever since the Anti-Dumping Duty has been announced, the petitioner M/s. Sree Krishna Paper Mills have started black mailing its clients and actual users were in fact SSI Units engaged in the Industry of slitting paper into small rolls. The petitioner (Sree Krishna paper Mills) is also insisting on the users to make deposits with advance payment without any guarantee of delivery or prices.

EXAMINATION BY THE AUTHORITY:

The argument is generic in nature and is not relevant to the scope of present investigation.

25. M/s. DELHI STATIONERS ASSOCIATION

The domestic manufactures production is irregular and the product is not regularly available. The petitioners product can command much higher price but for inconsistency supplies and lack of sales network. The single domestic manufacture is unable to supply regular goods to the market ever since his production started and even after imposition of provisional Anti-Dumping Duty. The imposition of anti-dumping duty would lead to shortage of Thermal Sensitive Paper (TSP).

EXAMINATION BY THE AUTHORITY.

The argument is generic in nature and is not relevant to the scope of present investigation. The Authority has carried out present investigations in accordance with the Anti-Dumping Rules.

26. ALL INDIA THERMAL PAPER DEALERS ASSOCIATION

(i) The All India Thermal Paper Dealers Association had submitted its arguments, However, no cognisance appears to have been taken of these submissions in the Preliminary Findings.

EXAMINATION BY THE AUTHORITY:

The investigation in the matter was initiated on 10.03.1999 and all the interested parties were allowed 40 days to submit their responses, A reference was received from a number of interested parties, including The All India Thermal Paper Dealers Association for extension of time for different periods. The Authority allowed for extension of time to The All India Thermal Paper Dealers Association upto 30th April, 1999. However, the response in the matter was received from the on 27th May, 1999 (vide its letter dated 24th May, 1999). This being beyond the extended time allowed by Authority was not considered in preliminary determination. However, the argument of The All India Thermal Paper Dealers Association has been appropriately dealt with in these findings.

(ii) The adjustment has been made on account of difference in the weight of paper manufactured by the complainant and that imported from various countries. The imported paper and the paper manufactured by complainant are like goods and are useable interchangeably, hence no adjustment is required to be made since a variation in thickness does not affect the functionality of the product.

EXAMINATION BY THE AUTHORITY:

The Authority observes that TSP is produced in varying thick nesses measured in terms of Grams per Sq. Meter (GSM), Although, TSP of vary thickness upto certain ranges, can be used interchangeably in fax machines, the fact remains that the conversion cost for TSP of different GSM would vary. Therefore, in order to have a comparison on a like to like basis, the Authority has considered appropriate adjustment to the Non-injurious price of Domestic Industry,

27. M/S. MITSUBISHI HITEC PAPER , GERMANY:

M/s. Mitsubishi HiTec Paper ., Germany requested the Authority to consider a price undertaking in respect of the subject goods.

EXMINATION BY AUTHORITY:

As elaborated in these findings, the Authority verified the information furnished by M/s. Mitsubishi HiTec Paper, fine exporter could not furnish requisite details on cost of production of subject goods. It was further admitted by the exporter that sales of

subject goods in domestic market are not viable sales, as required under the Rules, which could be considered for Normal Value, In the absence of requisite details on cost of production, the reference from exporter for a price undertaking could not be considered by Authority,

28. M/S. PAPIERFABRIK AUGUST KOEHLER AG, GERMANY:-

M/s. Papierfabrik August Koehler AG., Germany in their response dated 29th October, 1999 stated that they are one of the largest manufacturers of TSP in Germany and has not made any exports of subject goods to India during the POI. Therefore, they requested to be excluded from Anti-Dumping proceedings,

EXAMINATION BY AUTHORITY:

The Authority observes that such exporters may apply for a new shippers review, as required under the Rules.

29. OTHER ISSUES:

A reference was received by Designated Authority from Delegation of European Union stating that as per WTO Agreement on Anti-Dumping, the Authority is required to disclose essential facts under consider which forms basis of Final Findings. It is stated by the Delegation of European Union that disclosure is limited to taking record of the arguments raised by various interested parties and does not contain significant economic parameters or evidence on the basis of which one could determine dumping, injury and causal link.

EXAMINATION BY AUTHORITY:

The Authority notes that the relevant Rules require, the Authority to inform, before its Final Findings, all the interested parties of the essential facts which form the basis of its decision The Authority has disclosed the essential facts including relevant issues/arguments raised by interested parties which it proposed to consider in the final determination. Thus, there is appropriate disclosure of all the facts, as required under the Rules.

L. FINAL FINDINGS:

30. The Authority, after considering the foregoing, concludes that:

- a. Thermal Sensitive Paper (TSP) originating in or exported from European Union and Japan has been exported to India below its normal value;

- b. the domestic industry has suffered material injury;
- c. the injury has been caused to the domestic industry by the dumping of the subject goods originating in or exported from European Union and Japan.

31. Subject to the above, the Authority confirms the preliminary findings with regard to imposition of anti-dumping duty and recommends imposition of definitive anti-dumping duty on all imports of TSP falling under chapter 48 of Customs Tariff Act, originating in or exported from Japan and European Union The Anti-Dumping Duty, per Sq .meter, shall be the amount indicated in the table below;-

S.No.	Country	Amount of duty (Rs. Per Sq. Meter)
1.	EUROPEAN UNION: M/S. MITSUBISHI HITEC PAPER	1.61
	OTHERS	1.84
2.	JAPAN: ALL EXPORTERS	1.62

32. Landed value of imports for the purpose shall be the assessable value as determined by the customs under the Customs Act, 1962 and all duties of customs except duties levied under Section 3, 3A, SB, 9 or 9A, as the case may be, of the Customs Tariff Act, 1975.

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

RATHI VTNAY JHA,
Designated Authority