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**No. 7/25/2021-DGTR  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Trade Remedies  
4th Floor, Jeevan Tara Building, Parliament Street, New Delhi**

Dated: 7<sup>th</sup> September, 2022

**Final Findings**

**Case No. A.D (NSR)-01/2021**

**Subject: New Shipper Review under Rule 22 of Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended, pertaining to anti-dumping duty imposed on the imports of “Hydrogen Peroxide” originating in or exported from Bangladesh, as requested by M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter), initiated on 10.09.2021.**

**No. 7/25/2021-DGTR:** Having regard to the Customs Tariff Act 1975, as amended from time to time (hereinafter also referred to as the “Act”) and the 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 also referred to as the “Rules”) thereof;

**A. BACKGROUND OF THE CASE**

2. An original anti-dumping investigation was initiated on 14<sup>th</sup> January, 2016 by the Designated Authority (hereinafter also referred to as the “Authority”) to examine the nature and the extent of the dumping and its injurious effect on the domestic industry with respect to the import of “Hydrogen Peroxide” (hereinafter also referred to as the “subject goods” or the “Product Under Consideration”) originating in or exported from Bangladesh, Taiwan, Korea RP, Indonesia, Pakistan and Thailand (hereinafter also referred to as the “subject countries”). The Authority, vide its final findings notification no. 14/03/2015-DGAD dated 11th April, 2017 recommended imposition of the anti-dumping duties on these countries, except Indonesia, which were given effect by the Central Government (Department of Revenue, Ministry of Finance) vide Customs Notification No. 28/2017-Customs (ADD) dated 14th June, 2017 for a period of five years.
3. The said final findings notification was assailed before the Hon’ble CESTAT. Thereafter, in pursuance to the Hon’ble CESTAT’s Order No. 58470-58474/2017 dated 20th December, 2017, revised final findings were notified by the Authority vide notification no. 14/03/2015-DGAD dated 17th April, 2018. In the revised findings the Authority re-determined the Non-Injurious Price (NIP) and recommended the revised quantum of the anti-dumping duty on the imports of “Hydrogen Peroxide” originating in or exported from

the subject countries. On the basis of the recommendations made by the Authority, definitive anti-dumping duty was imposed by the Central Government vide Notification No. 33/2018-Customs (ADD) dated 1st June, 2018 for a period of five years. The duties so levied were set to expire on 13th June, 2022, unless extended further.

4. M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter), filed an application for New Shipper Review (NSR) in terms of Rule 22 of the Anti-dumping Rules read with the Customs Tariff Act, requesting for a New Shipper Review (NSR) in respect of the imports of the “Hydrogen Peroxide” originating in or exported from Bangladesh, claiming individual dumping margin for M/s Al-Razi Chemical Complex Limited in respect of the exports of the Hydrogen Peroxide made by it.
5. The Authority, having been prima facie satisfied with the conditions laid down under Rule 22 of the Anti-dumping Rules, initiated a new shipper review investigation, vide Notification No.7/25/2021-DGTR dated 10<sup>th</sup> September, 2021 for determination of individual dumping margin for the purpose of imposition of the anti-dumping duty to be levied on the imports of Hydrogen Peroxide originating in or exported from Bangladesh, in respect of M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter).
6. The Ministry of Finance notified vide Notification No.72/2021-Customs (ADD) dated 17th December, 2021 the provisional assessment on all exports of the subject goods made by M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter), till completion of the aforesaid NSR investigation.
7. The period of investigation (POI) for the purpose of this NSR was fixed as 1<sup>st</sup> April, 2021 to 31st December, 2021.
8. Notwithstanding the above, sunset review of anti-dumping duties applicable on “Hydrogen Peroxide” originating in or exported from Bangladesh and Thailand was conducted by the Authority based on an application filed by the domestic industry and the final findings notification for continuation of the duties was notified vide File No. 7/22/2021-DGTR dated 11<sup>th</sup> March 2022. However, the Ministry of Finance vide Office Memorandum No. CBIC-190354/271/2021-TO (TRU-1)-CBEC dated 22<sup>nd</sup> June, 2022 communicated that the Central Government has decided, after considering the recommendations of the Designated Authority, not to accept the recommendations for continued imposition of duties notified vide File No. 7/22/2021-DGTR dated 11<sup>th</sup> March, 2022. As a result of the said decision, the anti-dumping duties levied on the subject goods including that from Bangladesh stands expired with effect from 13<sup>th</sup> June, 2022.

## **B. PROCEDURE FOLLOWED IN THE INVESTIGATION**

9. The procedure described below has been followed with regard to the present investigation:
  - i. The Authority issued a public notice vide Notification No. 7/25/2021-DGTR dated 10<sup>th</sup> September, 2021 published in the Gazette of India, Extraordinary, initiating the subject NSR anti-dumping investigation.
  - ii. The Authority forwarded a copy of the initiation notification to the applicant along with a copy of the exporter’s questionnaire and gave it the opportunity to make its views known in writing and filing relevant data in the prescribed questionnaire after the expiry of the POI.

- iii. The Authority also forwarded a copy of the initiation notification to the High Commission of Bangladesh in India.
- iv. The Authority forwarded a copy of the initiation notification to the known domestic producers in India and gave them an opportunity to make their views known in writing. A copy of the non-confidential version of the application was also provided to the interested parties through email.
- v. In response to the initiation notification, the exporter questionnaire response was filed by M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter) {NSR Applicant}. National Peroxide Limited representing the domestic industry of "Hydrogen Peroxide" in India and an importer/user/trader, namely, Sandeep Organics Ltd expressed their interest in the present NSR investigation.
- vi. Since physical movement is curtailed due to Covid-19 pandemic, all the interested parties were asked to share the non-confidential version of the responses, submissions and evidence submitted/presented by them with the other interested parties by email.
- vii. The Authority held an oral hearing on 12th July, 2022 to provide an opportunity to the interested parties to present information orally in accordance with Rule 6(6) followed by the written submissions. The interested parties were allowed to present rebuttal/rejoinders on the views/information presented by the other interested parties. The Authority has considered submissions received from the interested parties appropriately.
- viii. A disclosure statement containing the essential facts in this investigation which would have been formed the basis of the final findings was issued on 29.08.2022 and the interested parties were allowed time to comment on the same. The comments on the disclosure statement received from the domestic industry have been considered, to the extent found relevant, in this final finding notification.
- ix. The Authority, during the course of the investigation, satisfied itself as to the accuracy of the information supplied by the interested parties, which forms the basis of this final finding to the extent possible and verified the data/documents submitted by the applicant to the extent considered relevant, practicable and necessary.
- x. The information provided by the interested parties on confidential basis was examined with regard to the sufficiency of the confidentiality claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted, and such information has been considered as confidential and not disclosed to the other interested parties. Wherever possible, the parties providing the information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- xi. Wherever an interested party has refused access to, or has otherwise not provided necessary information during the course of the investigation, or has significantly impeded the investigation, the Authority has considered such interested parties as non-cooperative and recorded the final findings on the basis of the facts available.

- xii. \*\*\* in the final finding notification represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.
- xiii. The exchange rate adopted by the Authority for the subject investigation is US\$1=Rs.75.15

### **C. PRODUCT UNDER CONSIDERATION (PUC)**

- 10. The product under consideration as per the original investigation and also the recently concluded sunset review investigation is “hydrogen peroxide of concentration below 90%”. Food grade and electronic grade hydrogen peroxide is beyond the scope of the PUC and further, hydrogen peroxide of technical grade of concentration 90% and above is also beyond the scope of the PUC. Hydrogen peroxide can be produced in different concentrations.
- 11. The product under consideration is sold in both loose and packed conditions. Commercially, the product is produced and sold in 35%, 50%, 60% and 70% concentration. It is generally produced and sold on 50% basis. Subject goods are classified under Chapter 28 under sub heading 28470000 of Customs Tariff Act, 1975. The customs classification is indicative only and in no way, it is binding on the scope of the investigation.
- 12. Since the present investigation is a new shipper investigation under Rule 22 of the Anti-dumping Rules supra, the investigation pertains to the exports of the PUC as defined in the original investigation and as upheld in the recent sunset review investigation.
- 13. There are no issues on the scope of the PUC or like article as such raised in this investigation by any of the interested parties including the applicant.

### **D. SUBMISSIONS BY THE APPLICANT AND VARIOUS INTERESTED PARTIES:**

- 14. Submissions by the applicant/producer/exporter:
  - i. The applicant (Al-Razi in short) meets all the requirements to be treated as a new shipper as stipulated in Rule 22 of the AD Rules which has its basis in Article 9.5 of the WTO Anti-dumping Agreement.
  - ii. Al-Razi did not export the subject goods to India during the period of investigation of the original anti-dumping investigation. The POI of the said investigation was from April, 2014 to June, 2015 and, in fact, Al-Razi came into existence by incorporation in July, 2018 only and the company commenced production of the subject goods from May, 2021 only.
  - iii. Al-Razi is also not related to any of the exporters or producers in the exporting country who are subjected to the anti-dumping duties on the product. The detailed submissions in the petition along with supporting evidences demonstrates that Al-Razi has no such related exporters/producers of the subject goods.
  - iv. Apart from the legal requirements, Al-Razi fulfils the requirements observed by the Authority as a matter of practice which includes exports prior to the new shipper application. Al-Razi has exported significant volume of the subject goods post

initiation of the NSR and the volume is commercial and substantial in quantity to determine individual margin for the company.

- v. It is requested that the Authority may determine individual margin for Al-Razi based on the information on the normal value and the export price shared by the company in its response.
- vi. It is also relevant to point out that the Authority found dumping margin in the range of 0-20% in the original case which was found as 0-10% only in the sunset review investigation. Until an individual margin is determined for Al-Razi, the exports by Al-Razi will attract ADD as per the highest dumping margin found in the original matter which is not justified at all at this point of time in any case and such dumping is not followed by Al-Razi at all. In view of the same, it shall be fair to determine an individual margin for Al-Razi based on its normal value and the export price and the company never intended to dump the product in India.
- vii. Notwithstanding the expiry of the applicable ADD on the subject goods with effect from 13th June, 2022, a final finding is necessary in this NSR. Al-Razi exported the subject goods to India following the NSR initiation subject to provisional assessment as notified under the Rule and the final duty liability on such exports/imports into India can only be determined based on a final finding on completing the NSR.
- viii. Apart from the retrospective effect of the findings, final findings in this NSR have prospective relevance also as the chances of domestic industry assailing the decision of the Central Government not to continue the ADD before an appellate authority or any judicial forum cannot be ruled out.
- ix. The Authority may determine the individual margin for Al-Razi based on its exports of the subject goods to India and notify the same as required under the Rule. While such a recommendation, upon levy of it by the MOF, shall become the basis for determination of the actual duty liability for the period of provisional assessment, it is requested that the final findings also must be recommended to coexist with the final finding notification no. 7/22/2021-DGTR dated 11.3.2022 read with Office Memorandum issued by the Ministry of Finance bearing File No. CBIC-190354/271/2021-TO (TRU-1)-CBEC dated 22nd June, 2022.
- x. The domestic industry (DI) has not brought on record any material evidences to dispute any of the claims of the applicant and has only requested the Authority to ensure complete information from the side of the applicant. It can be noted that the response and application filed by Al-Razi contain all the relevant information which is sufficient to substantiate the claim as in NSR and, in view of the same, the apprehensions of the DI should be noted as out of place.
- xi. The contention that the material exported through Petrapole port is subjected to reassessment considering a minimum value and export price has no relevance as the applicant requests determination of dumping margin based on its EQR alone.
- xii. The apprehensions and contentions of the DI about the nature of NSR as such have no merit and are completely out of context as far as it pertains to the present NSR. The applicant has submitted all the information as per the revised application format

and a complete response is also filed thereafter, which shows the exporter has come with clean hands and contention to the contrary are all merely speculative. NSR is part of the Indian AD Rules which have basis in the WTO AD Agreement and mere speculations by the DI cannot lead to denial of NSR status to an eligible new shipper.

15. Submissions by the domestic industry/other interested parties:

- i. The domestic industry does not have any objection to determination of individual dumping margin for Al Razi provided that the exporter has submitted complete and accurate information and established its eligibility as a new shipper.
- ii. Considering that the anti-dumping duty imposed on the subject goods has already expired with effect from 9th June 2022, the domestic industry considers that this review is of no utility, unless the Central Government extends the anti-dumping duty.
- iii. The imports from Bangladesh entering at Petrapole Port are reported by the DGCI&S at assessable value which is considerably higher than the actual invoice value. While the subject goods entering the other ports are priced as Rs. 26,349/MT, the imports entering at Petrapole Port are priced at Rs. 30,957/MT. It is, therefore, requested that in case of the imports entering at Petrapole Port, the prices reported in the customs data should not be considered for determination of the dumping margin and the same may kindly be cross-checked and verified in detail from the information submitted by the exporter.
- iv. The Authority has, in a large number of recent investigations, denied individual dumping margin on finding low volume of imports. Further, various other countries also insist on reasonable volume of imports before determining an individual dumping margin. The Authority may, therefore, ascertain credibility, reliability, appropriateness, and correctness of the export price claimed by the exporter. The domestic industry apprehends significant suppression of facts on this account.

**E. EXAMINATION BY THE AUTHORITY**

16. Rule 22 of the Anti-Dumping Rules provides as follows –

*Rule 22. Margin of dumping, for exporters not originally investigated. - (1) If a product is subject to anti-dumping duties, the designated authority shall carry out a periodical review for the purpose of determining individual margins of dumping for any exporters or producers in the exporting country in question who have not exported the product to India during the period of investigation, provided that these exporters or producers show that they are not related to any of the exporters or producers in the exporting country who are subject to the anti-dumping duties on the product.*

*(2) The Central Government shall not levy anti-dumping duties under sub-section (1) of section 9A of the Act on imports from such exporters or producers during the period of review as referred to in sub-rule (1) of this rule:*

*Provided that the Central Government may resort to provisional assessment and may ask a guarantee from the importer if the designated authority so recommends and if such a review results in a determination of dumping in respect of such products or exporters, it may levy duty in such cases retrospectively from the date of the initiation of the review.*

<sup>1</sup>*[(3) The anti-dumping duty already imposed for co-operative un-sampled exporters or producers may also be extended to such exporters or producers who were not originally investigated.*

<sup>1a</sup> *[Explanation. \*\*\*]*

17. Article 9.5 of the WTO Agreement states as under –

*“9.5 If a product is subject to anti-dumping duties in an importing Member, the authorities shall promptly carry out a review for the purpose of determining individual margins of dumping for any exporters or producers in the exporting country in question who have not exported the product to the importing Member during the period of investigation, provided that these exporters or producers can show that they are not related to any of the exporters or producers in the exporting country who are subject to the anti-dumping duties on the product. Such a review shall be initiated and carried out on an accelerated basis, compared to normal duty assessment and review proceedings in the importing Member. No anti-dumping duties shall be levied on imports from such exporters or producers while the review is being carried out. The authorities may, however, withhold appraisal and/or request guarantees to ensure that, should such a review result in a determination of dumping in respect of such producers or exporters, anti-dumping duties can be levied retroactively to the date of the initiation of the review.”*

18. In terms of the aforesaid Rule, the provisions in the WTO Agreement and the past practice of the Authority, a new shipper review investigation is to be carried out under the following circumstances for the purpose of determining individual dumping margin in respect of any exporter or producer from the subject country attracting anti-dumping duty:

- i. that the exporter or producer has not exported the product under consideration during the period of investigation, and
- ii. that exporter or producer shows that they are not related to any of the exporter or producer in the exporting country who are subject to the anti-dumping duties on the product concerned.

19. In the instant case M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter) has filed an application before the Authority seeking individual dumping margin concerning exports of “Hydrogen Peroxide” and requested for initiation of the new shipper review.

20. As regards the eligibility of the producer/exporter for claiming ‘NSR’, the Authority has conducted detailed examination of the claims made by the producer/exporter including the table study of various documents submitted with respect to data/ information filed by the producer/exporter. Such examinations were conducted in view of the requirements of Rule 22 and the past practices of the Authority. No interested party has provided evidence of

non-fulfilment of the condition by the producer/exporter for NSR by way of any substantive evidences other than legal submissions. The Authority, therefore, holds that the producer/exporter is eligible to seek a new shipper review in the instant case.

21. With regard to the contentions on the relevance of the final findings in this matter in view of the expiry of the anti-dumping duties on the subject goods from the subject countries, the Authority notes that the investigation was initiated under Rule 22 while the duties were in force and a final finding is essential to take the investigation to a logical conclusion which shall be essential in particular to determine the actual duty liability for the provisional assessment period during which the imports from the applicant were made without paying any actual ADD.
22. With regard to the contentions that imports through Petrapole ports are subjected to reassessment, the Authority has determined the individual margin for the applicant based on the verified information on the normal value and the export price submitted in their response.

#### **F. DETERMINATION OF INDIVIDUAL DUMPING MARGIN FOR THE APPLICANT**

23. To determine the dumping margin for the applicant, the data/submissions made by the applicant in its application for initiation of the investigation and the data filed subsequently during the course of verification was examined. The following are the observations:
  - (i) The applicant in its application dated \*\*\* submitted the details of the domestic sales for the period from \*\*\* to \*\*\* (Annexure-4 of the application). Subsequently, the applicant filed an EQR which contained the domestic sales for the period from \*\*\* to \*\*\* (Appendix-4A). Both were compared and it is noted that out of \*\*\* domestic sales transactions reported in the initial application, only \*\*\* transactions matched with the transactions filed in Appedix-4A of EQR. The producer-exporter was requested to provide justification/clarification for this mis-match in domestic sales. In response, the producer-exporter vide email dated \*\*\* stated that the sales data filed along with NSR application was not correct as this data was prepared as per the proforma invoices and not as per the commercial invoices. The reply is not acceptable as the application was filed on \*\*\* and even the domestic sales transactions undertaken on \*\*\* were not matching.
  - (ii) Further, the cost data filed in EQR (on \*\*\*) has been drastically changed by the producer-exporter in its submissions filed at the time of the verification of data on \*\*\*. The Authority had asked for the reasons for this change in the data and in response of justification for the same, the producer-exporter vide email dated \*\*\* stated that the App. 7 was prepared from unaudited books of accounts at the time of submission of EQR, while the data at the time of verification was based on the audited accounts in which some expenses were capitalised. The reply is not acceptable as there has been substantial change in the figures of raw material, utilities, packing, etc. which have resulted in turning of loss of BDT \*\*\* crore into profit of BDT \*\*\* crore. Further, even the previous year figures for the period from \*\*\* to \*\*\* have been changed and the previous year loss of BDT \*\*\* crore has been turned into profit of BDT \*\*\* crore.

24. Therefore, the Authority has determined to reject the response filed by /s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter).

## **G. POST DISCLOSURE COMMENTS**

### **G.1. Submissions by the applicant/producer/exporter:**

25. The mismatch in the data has been on account of delay in finalisation of accounts and some human errors in reporting due to lack of understanding of the technical requirements to be observed while reporting the data at the end of the company officials which could only be noticed eventually and these admitted errors, should not please lead to the rejection of the response itself filed by the applicant as proposed.
26. With regard to the first issue of mismatch in sales data, the reporting of sales was done at the time of application, regrettably, based on proforma invoices as eventually realised and since the official undertook the reporting quit the job thereafter, this inconsistency could not be immediately noticed and the applicant ended up in reporting incorrect numbers which was not as per commercial invoices. It may be noted that the Company had no intention of any wrong reporting and the inconsistency has been only a human error.
27. However, the correct verifiable sales data has been availed to the Authority prior to the verification and it is respectfully prayed that the Authority may kindly adopt the rectified data now and determine margins for the applicant instead of rejecting the entire response. The mismatch in data did not lead to any incorrect determination of margin in this matter so far and condoning such a human error shall only be in the interest of justice and fair play.
28. With regard to the second observation that the cost data filed in EQR has been drastically changed by the producer-exporter in its submissions filed at the time of the verification of data including previous year, it is respectfully submitted that the regrettable inconsistency in the costing data has been the result of delay in audit process and some substantial changes in treatment of cost items occurred as part of the audit process. The audit was delayed due to covid restrictions and this was the reason for delay in audit for the previous year also. The Authority pertinently noted such delay in the previous year also. However, it may be noted that in view of such difficulties, the National Revenue Board of Bangladesh extended the time limits for Filing of Income Tax Return for Assessment Year 2021-2022 for Company till 15th June, 2022.
29. The relevant notification along with translation of relevant portion is provided to the Authority. The Authority may also note that the Company has commenced commercial production in the recent times and the change in treatment of certain cost items etc. needs to be seen in this context as the process was evolving and dynamic.
30. The final cost data based on audited records submitted prior to the verification is completely reliable and authentic and it is our respectful prayer that even on this inconsistency pointed out, the Authority may note that the inconsistency was inadvertent and occurred only for the reason of changes in treatment of cost and the applicant never resorted to providing any incorrect data leading to incorrect determinations by the Authority.
31. Opportunity to rectify the errors in data is very much part of the investigation process before the Authority and it may kindly be treated that the applicant rectified certain mismatches in the data on its own prior to the verification. The Authority has final and verifiable audited

information for the purpose of final finding in this matter and rejection of response may please be avoided in such a scenario.

## **G.2. Submissions by the domestic industry/other interested parties:**

32. The domestic sales data and cost of production data have undergone very material change between the time of filing of application and at the time of verification. It is also very evident from the disclosure statement that whereas the applicant had first reported that he suffered financial losses, it has now reported that it has earned profit.

## **G.3 Examination by the Authority**

33. The Authority notes that the applicant has accepted the mismatch in the data and admitted the error but has said that the mismatch was on account of delay in finalisation of accounts and some human errors in reporting due to lack of understanding of the technical requirements to be observed while reporting the data at the end of the company officials. The applicant has further stated that the reporting of sales was done at the time of application, regrettably, based on proforma invoices as eventually realised and since the official undertook the reporting quit the job thereafter, this inconsistency could not be immediately noticed and the applicant ended up in reporting incorrect numbers which was not as per commercial invoices. However, the correct verifiable sales data has been made available to the Authority prior to the verification. With regard to the observation that the cost data filed in EQR has been drastically changed by the producer-exporter in its submissions filed at the time of the verification of data including previous year, the applicant has submitted that the regrettable inconsistency in the costing data has been the result of delay in audit process and some substantial changes in treatment of cost items occurred as part of the audit process. The audit was delayed due to covid restrictions and this was the reason for delay in audit for the previous year also. The Authority is of the opinion that the explanation of the applicant that error occurred in reporting the data due to human error and lack of understanding of the technical requirements to be observed while reporting the data at the end of the company officials is not a sound reasoning and thus unacceptable. Also, the Authority is of the opinion that the explanation of the applicant that the regrettable inconsistency in the costing data filed in the EQR has been the result of delay in audit process and some substantial changes in treatment of cost items occurring as part of the audit process is also not a plausible and sound reasoning. The Authority thus does not accept the explanation of the applicant. Therefore, the Authority has decided to reject the response filed by M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter).

## **H. CONCLUSION AND RECOMMENDATION**

34. After examining the submissions made by M/s Al-Razi Chemical Complex Limited, Bangladesh (Producer/Exporter) and the domestic industry and considering the facts available on record, the Authority concludes that the explanation of the applicant that the error in reporting the data occurred due to human error and lack of understanding of the technical requirements to be observed while reporting the data at the end of the company officials and that regrettable inconsistency in the costing data filed in the EQR has been the result of delay in audit process and some substantial changes in treatment of cost items occurring as part of the audit process not a plausible and sound explanation. The Authority thus decides to reject the response filed by M/s Al-Razi Chemical Complex Limited,

Bangladesh and recommends not to grant individual duty to M/s Al-Razi Chemical Complex Limited, Bangladesh.

**I. FURTHER PROCEDURE**

35. 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.
36. An appeal against the order of the Central Government arising out of this finding shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the Customs Tariff Act.



**(Anant Swarup)**  
**Designated Authority**

