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F. No. 7/10/2024 – DGTR  
Government of India  
Department of Commerce  
Ministry of Commerce & Industry  
Directorate General of Trade Remedies  
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Dated: 22<sup>nd</sup> April, 2025

**FINAL FINDING**  
**CASE NO. ADD (SSR)-03/2024**

**Subject: Final finding in the sunset review investigation of anti-dumping duty imposed on imports of Aniline from China PR.**

**F. No. 7/10/2024 – 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 thereof, as amended from time to time (hereinafter also referred to as “Rules”).

The Designated Authority (hereinafter referred to as “the Authority”) received an application from Gujarat Narmada Valley Fertilizers & Chemicals Limited (hereinafter referred to as the ‘applicant’ or the “the domestic industry”) seeking initiation of a sunset review for extension of the present anti-dumping duty imposed on imports of Aniline (hereinafter to be referred to as the “subject goods” or the “the product under consideration” or the “PUC”), originating in or exported from China PR (hereinafter referred to as the “subject country”).

**A. BACKGROUND OF THE CASE**

1. The original anti-dumping investigation into imports of product under consideration from China was initiated by the Authority on 24th January 2020. Following a request by the applicant and a thorough preliminary examination, the Authority, through Notification No. 6/42/2019-DGTR, dated 12th June 2020, recommended imposition of provisional anti-dumping duty. Subsequently, the Ministry of Finance imposed provisional duties vide Customs Notification No. 20/2020-Customs (ADD) dated 29th July 2020.
2. Through final findings No. 6/42/2019-DGTR, dated 20th January 2021, the Designated Authority confirmed the preliminary finding and recommended imposition of measures for a period of 5 years. The Ministry of Finance imposed duties vide Notification No. 08/2021-Customs (ADD), dated 19th February 2021.
3. Thereafter a mid-term review was initiated on the request of the user industry to examine whether there is a need for continued imposition of anti-dumping duty on the subject

goods originating in or exported from China PR. The Authority vide F. No. 7/25/2022 - DGTR dated 11<sup>th</sup> December 2023 concluded that there was a continued need for imposition of anti-dumping duty. The present measures are in force till 28th July 2025.

4. In terms of Section 9A (5) of the Act, any anti-dumping duty imposed shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such an imposition. Further, Rule 23(1B) of the Rules provides as follows:

*“any definitive antidumping duty levied under the Act, shall be effective for a period not exceeding five years from the date of its imposition, unless the designated Authority comes to a conclusion, on a review initiated before that period on its own initiative or upon a duly substantiated request made by or on behalf of the domestic industry, within a reasonable period of time prior to the expiry of that period, that the expiry of the said anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry”*

5. In accordance with the above, the Authority is required to review, on the basis of a duly substantiated request made by or on behalf of the domestic industry, whether the expiry of existing anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury.
6. On the basis of *prima facie* evidence submitted by the domestic industry, the Authority issued a public notice vide notification no. 7/10/2024- DGTR dated 24<sup>th</sup> September 2024 published in the Gazette of India, Extraordinary, initiating the subject investigation. The investigation was initiated in accordance with Section 9A (5) of the Act read with Rule 23 of the Rules to examine whether the expiry of such duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry and if there is a need for continued imposition of the anti-dumping duties.
7. The scope of the present review covers all aspects of the final finding no. 06/42/2019- DGTR dated 20<sup>th</sup> January 2021, and Notification No. 08/2021-Customs (ADD), dated 19th February 2021.

## **B. PROCEDURE**

8. The procedure described below has been followed with regard to the investigation:
  - a. The Authority notified the embassy of the subject country in India about the receipt of the present anti-dumping application before proceeding to initiate the investigation in accordance with sub-rule (5) of Rule 5.
  - b. The Authority issued a notification dated 24<sup>th</sup> September 2024, published in the Gazette of India Extraordinary, initiating the sunset review anti-dumping investigation concerning the imports of the product under consideration from the subject country.

- c. The Authority sent a copy of the initiation notification dated 24<sup>th</sup> September 2024 to the embassy of the subject country in India, the known producers, and exporters from the subject country, known importers and users in India, and the other interested parties, as per the email addresses made available by the domestic industry.
- d. The Authority provided a copy of the non-confidential version of the application to the known producers/exporters and to the embassy of the subject country in India in accordance with Rule 6(3) of the Rules.
- e. The embassy of the subject country in India was also requested to advise the exporters/producers from its country to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire was sent along with the names and addresses of the known producers/exporters of the subject country.
- f. The Authority sent exporter's questionnaire to the known producers/ exporters in subject country in accordance with Rule 6(4) of the Rules.
- g. The following producers and exporters have registered in the present investigation:

<b>SN</b>	<b>Name of producer/exporters in the subject country</b>
1	Wanhua Chemical (Singapore) Pte., Ltd.
2	Wanhua Chemical Group Co., Ltd.
3	Wanhua Chemical (Yantai) Trading Co., Ltd.
4	Kempar Energy Pte Ltd.
5	Connell Chemical Industry Limited Liability Company
6	Jilin Risun Connell Chemical Co., Ltd.
7	Risun Marketing Limited

- h. The Authority sent importer's questionnaire to the known importers/users of the product under consideration in India calling necessary information in accordance with Rule 6(4) of the Rules.
- i. The following users/importers have registered in the present investigation.

<b>SN</b>	<b>Name of users and importers</b>
1	NOCIL Limited
2	Aarti Industries Limited

- j. The Authority also sent copies of initiation notification to the known association and sought their comments.
- k. Foreign producers, exporters and other interested parties who have not responded to the Authority, or have not supplied information relevant to this investigation, have been treated as non-cooperating.
- l. The Authority issued an economic interest questionnaire to all the known producers and exporters, importers, and the domestic industry. The economic interest questionnaire was also shared with the administrative line ministry. Economic interest questionnaire was filed only by the domestic industry. None of the other interested parties have filed the economic interest questionnaire.

- m. The Authority made available the non-confidential version of the submissions made by the various interested parties. A list of all the interested parties was uploaded on the DGTR website along with the request therein to all of them to email the non-confidential version of their submissions to all the other interested parties.
- n. The period of investigation (POI) for the purpose of present investigation is 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 (a period of 12 months). The injury period for the investigation will cover the periods 2020-21, 2021-22, 2022-23 and the period of investigation.
- o. A request was made to the Directorate General for Systems and Data Management (DG Systems) for transaction-wise import data of the subject goods for the injury period. The Authority received the data and has relied upon this data for the necessary analysis after due examination of the transactions.
- p. In accordance with Rule 6(6) of the Rules, the Authority provided an opportunity to the interested parties to present their views orally in a public hearing held on 13<sup>th</sup> March 2025 in hybrid mode. The parties that presented their views during the oral hearing were requested to file written submissions of the views expressed orally, followed by rejoinder submissions, if any. The parties shared their non-confidential submissions with other interested parties and were advised to offer their rebuttals.
- q. In accordance with Rule 6(8), wherever an interested party has refused access to or has otherwise not provided necessary information in a timely manner during the course of the present proceedings, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded the findings on the basis of the facts available.
- r. Non-injurious Price (hereinafter referred to as 'NIP') has been determined based on the cost of production and reasonable profits of the subject goods in India, based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) and Annexure III to the AD Rules.
- s. In accordance with Rule 8, the Authority, during the course of the investigation, satisfied itself as to the accuracy of the information supplied by the domestic industry and the interested parties, which forms the basis of this final finding. The Authority verified the data and documents submitted by the domestic industry and the interested parties to the extent considered relevant, practicable and necessary.
- t. The information provided by the interested parties on confidential basis was examined with regard to the sufficiency of such 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, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- u. Wherever an interested party has refused access to or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded the present final finding on the basis of the facts available.

- v. The Authority has considered all the arguments raised and information provided by all the interested parties to the extent the same is supported with evidence and considered relevant to the present investigation. The Authority will further examine the evidentiary documents submitted by the interested parties subsequent to the final finding, which will form the basis for conclusions of final findings.
- w. A disclosure Statement containing the essential facts in this investigation which forms the basis of the present final finding was issued to the interested parties on 9<sup>th</sup> April, 2025. The post disclosure statement submissions received from the domestic industry and other interested parties have been considered, to the extent found relevant, in this Final Finding Notification.
- x. “\*\*\*\*” in this final finding represents information furnished by an interested party on a confidential basis and so considered by the Authority under the Rules.
- y. The exchange rate adopted by the Authority for the subject investigation is 1US\$=Rs **83.69**.

### **C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE**

#### **C.1 Submission of the other interested parties.**

- 9. The other interested parties have not made any submissions with regards to the product under consideration and like article.

#### **C.2. Submission of the domestic industry.**

- 10. The domestic industry has submitted as follows with regards to the scope of the product under consideration and like article:
  - a. The scope of the product under consideration in the present investigation is the same as defined in the original investigation.
  - b. Aniline, also known as phenylamine or aminobenzene, is a fundamental aromatic amine.
  - c. The product under consideration is used in drugs, pharmaceuticals, dyes and dye intermediates
  - d. The product under consideration is classified under Chapter 29, under code 29214110.
  - e. There have been no developments in the product and the product produced by the domestic industry continues to remain like article to the imported product.

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

- 11. The present investigation is a sunset review investigation and the scope of the product under consideration remains the same as defined in the original investigation. The product under consideration as defined in the original investigation is reproduced hereunder-

*“3. The product under consideration for the purpose of present investigation is “Aniline” which is also known as “Aniline Oil”. Aniline is a transparent, oily liquid and is a primary amine compound. Its colour transforms to light pale-yellow liquid*

*when freshly distilled. Its colour 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.*

4. *The subject products are classified under Chapter Heading 29 under the code 29214110. The customs classification is indicative only and in no way it is binding upon the product scope".*
12. Having regard to the final findings notified by the Authority and examination of the submissions made in this investigation, the Authority confirms the same scope of the product under consideration as was notified earlier. The product under consideration is -  
*"Aniline which is also known as Aniline Oil".*
13. The product is classifiable under Chapter 29 under the customs code 29214110.
14. It is also noted that the customs classification is indicative only and is in no way binding on the scope of subject investigation.
15. The Authority notes that the product produced by the domestic industry are comparable to the imported goods from the subject country in terms of chemical characteristics, product specifications, technical specifications, manufacturing process, and technology, functions and uses, pricing, distribution and marketing, and tariff classification of the goods. The two are technically and commercially interchangeable. Accordingly, the Authority notes that the product produced by the domestic industry are 'like article' to the product under consideration imported from the subject country in terms of Rule 2(d) of the Rules and the scope of the product under consideration remains the same as defined in the original investigation.

#### **D. SCOPE OF DOMESTIC INDUSTRY AND STANDING**

##### **D.1 Submission made by the other interested parties.**

16. The other interested parties have submitted as follows with regards to the scope of the domestic industry and standing:
- a. The data for supporter R.K. Synthesis for sales or performance has not been provided in the application.

##### **D.2 Submission made by the domestic industry.**

17. The domestic industry has submitted as follows with regards to the scope of the domestic industry and standing:
- a. The application was filed by Gujarat Narmada Valley Fertilizers and Chemicals Limited and is supported by R.K. Synthesis Limited. There are no other producers producing the product in the market during the period of investigation.

- b. Post imposition of anti-dumping duty, another domestic industry, R.K Synthesis Limited has established its plant for Aniline.
- c. Deepak Chem Tech Limited (DCTL) is setting up a capacity of \*\*\* MT of Aniline.

**D.3. Examination by the Authority.**

- 18. The Authority notes that the present application has been filed by Gujarat Narmada Valley Fertilizers and Chemicals Limited. Gujarat Narmada Valley Fertilizers and Chemicals Limited has certified that it has not imported the product under consideration.
- 19. The Authority also notes that post imposition of anti-dumping, another domestic producer, R.K. Synthesis, commenced its production during the injury period. The company has supported the application. R.K. Synthesis has installed a capacity of \*\*\* MT. The supporter has filed a support letter giving information regarding its installed capacity, production, domestic and export sales.
- 20. There is no other producer of Aniline in India in the period of investigation. Based on the information on record, it is seen that Deepak Chem Tech Limited (DCTL) has signed a memorandum of understanding (MoU) with Government of Gujarat for a capacity of \*\*\* MT of Aniline. The domestic industry has provided information that the production is likely to commence in 2027.
- 21. The interested parties have contended that the data of the supporter is not provided with the application. The Authority notes that the support letter filed by the supporter was subsequent to the filing of application and was made part of the non-confidential application circulated with the other interested parties. Further, the trends of the production and sales of the supporter were provided in the written submission.
- 22. The table below shows the production of the applicant and the supporter.

SN	Particulars	UOM	2020-21	2021-22	2022-23	2023-24
1	Gujarat Narmada Valley Fertilizers & Chemicals Limited (Applicant)	MT	***	***	***	***
2	RK Synthetics Limited (Other Indian Producer)	MT	-	***	***	***
3	<b>Total Indian Production</b>	<b>MT</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>
4	Share of applicant	%	100%	90-100%	90-100%	90-100%

- 23. It is noted that the applicant is eligible domestic industry within the meaning of the Rule 2(b) and the application satisfies the criteria of standing in terms of Rule 5(3) of the Rules, even though standing within the meaning of Rule 5(3) is not required to be established in a sunset review initiated under Rule 23.

## **E. MISCELLANEOUS SUBMISSIONS**

### **E.1 Submission of the other interested parties.**

24. The other interested parties have made following miscellaneous submissions:
- The applicant has not made a duly substantiated request for initiation of a sunset review investigation.
  - While the applicant has added capacity four times for CNA and NB in the last 30 years, the applicant has not increased the production capacity of PUC in the last 30 years, i.e., since 1995.
  - The applicant is a habitual user of trade remedy investigations and has enjoyed trade remedy protection for more than 20 years.
  - The domestic industry has made baseless allegations regarding excessive confidentiality claimed in the exporter questionnaire response by exporters.

### **E.2 Submission made by the domestic industry.**

25. The domestic industry has made following miscellaneous submissions:
- The applicant has adhered to the requirements for the initiation of sunset review investigation.
  - While the capacity of Concentrated Nitric Acid and Nitro Benzene has been added based on the economic viability, selling Aniline remained unviable for the applicant because of the high influx of dumped imports into India from various sources in the past two decades.
  - The applicant has taken recourse of trade remedial measures for last 20 years because of dumped imports from various sources.
  - The shifting of dumping from one source to another has not allowed the applicant a chance to operate for a reasonably long period with reasonable profits. The applicant has remained vulnerable to dumping for all these years.
  - The producers and exporters from the subject country have claimed excessive and unwarranted confidentiality, which has prevented the applicant from making any meaningful comments.

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

26. As regards the submission of the parties that applicant has not provided duly substantiated application and has not adhered to the Trade Notice 03/2021, the Authority does not find basis in this assertion and holds that the applicant has provided duly substantiated application and has fulfilled all the requirements for initiation of the present sunset review investigation. The investigation was initiated based on sufficient *prima facie* evidence to justify the present sunset review investigation. The applicant has provided details of the capacity expansion with the exporters in China PR and third country export information in its application. Further, upon initiation all the interested parties were advised to submit their data and views. The same has been considered by the Authority to the extent relevant in the present final finding.

27. As regards the contention that the domestic industry is a habitual user of trade remedy measures and has enjoyed the benefits of the anti-dumping duty for more than 20 years, the Authority notes that the present investigation is the 1<sup>st</sup> sunset review investigation. There is no bar in law on the number of times domestic industry may seek redressal from unfair trade practices of the foreign producers/exporters nor is there any bar on the number of times anti-dumping duty can be imposed. The recommendations for the imposition of the anti-dumping duty are made only after investigation by the Authority and when the requisite legal requirements are met.
28. It has been contended by the other interested parties that the applicant has undertaken capacity expansion for the upstream products such as Concentrated Nitric Acid and Nitrobenzene but not for the product under consideration, despite there being a huge demand and supply gap. The domestic industry has claimed that since Aniline was being dumped in the Indian market, it was more viable for the applicant to sell Concentrated Nitric Acid in the domestic market than to consume it and produce Aniline. It is seen that the applicant in the present investigation has suffered financial losses in Aniline. In terms of legal requirements, the inability to expand production in the past does not disentitle the applicant from seeking remedy from dumping. Further the Authority draws reference to the mid-term review investigation of Aniline from China wherein the following was observed: -

*“39. The Authority also notes that in a situation where a business enterprise has an option to sell a product in the market or captively consumes the same, and the business enterprise decides to sell the input in the market, rather than captively consuming it shows relative viability of the decision. This at least shows that the production and sale of such input in the market was more profitable than consumption in downstream product.”*

29. Considering the above reasons, the Authority is unable to accept the submission that the right and standing of the applicant to seek remedy is impaired on grounds of lack of capacity expansion in the past.

#### **F. DETERMINATION OF NORMAL VALUE, EXPORT PRICE AND DUMPING MARGIN**

##### **F.1 Submission by other interested parties**

30. The other interested parties have made the following submissions with regard to the normal value, export price and dumping margin:
  - a. The expiration of the 15-year transition period under Section 15 clearly establish that the “surrogate country” method is no longer valid, and normal value should now be determined based on Chinese prices and costs.
  - b. The WTO Appellate Body in the Fasteners case confirms that Paragraph 15(d) of China's Accession Protocol renders the provisions of Paragraph 15(a) invalid after December 11, 2016.

- c. Jilin Risun Connell has sold the subject goods in India through intermediary exporter, Kempar Energy Pte Ltd. Thus, individual rates should be granted.
- d. China PR should be granted market economy status and normal value calculation should be done as per Article 2 of the Anti-Dumping Agreement.
- e. Annexure I to the rules provides a hierarchy for determination of normal value. The applicant has completely skipped the first two methodologies and has constructed normal value based on the cost of production.
- f. There are significant imports from European Union and United States of America and these imports should be considered for determination of normal value.

#### **F.2 Submissions by the domestic industry**

- 31. The domestic industry has made the following submissions with regard to the normal value, export price and dumping margin:
  - a. As per the Accession Protocol and practice of Authority, China should be treated as a non-market economy. Market economy treatment can be allowed only when the same is claimed and appropriateness thereof is demonstrated.
  - b. Chinese producers have participated, but none of the responding Chinese producers filed MET in the present investigation. The normal value should be determined as per Para 7 of Annexure I of the ADD Rules.
  - c. The price of the product has fluctuated significantly over the period of investigation. Any analysis between the import price and the price of the applicant based on weighted average will not be appropriate.
  - d. Participating Chinese producers have not exported comparable volume over each month of the period of investigation. Wanhua Group has not exported in [3] months over the period of investigation. Further, volume of imports in [4] months is very low.
  - e. With fluctuation in the volume and price, a comparison with average normal value will not be appropriate.
  - f. Connell Chemical Industry Limited Liability Company and Jilin Risun Connell Chemical Co. Ltd. should not be accorded a separate duty in the present investigation. These producers have not supplied product under consideration in the period of investigation.
  - g. The export price from other countries to India is below the estimated cost of production. Therefore, the export price from United States of America and European Union cannot be considered as a basis for normal value.

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

- a. **Normal value.**
- 32. Under section 9A(1)(c), the 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*

*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);*

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

33. The response to Exporters' Questionnaire has been filed by the following producers/exporters:
- Wanhua Chemical Group Co., Ltd.
  - Wanhua Chemical (Singapore) Pte., Ltd.
  - Wanhua Chemical (Yantai) Trading Co., Ltd.
  - Kempar Energy Pte Ltd.
  - Jilin Risun Connell Chemical Co., Ltd.
  - Risun Marketing Limited
34. The Authority notes the following relevant provisions with regard to the determination of normal value for China PR. Provisions under Para 7 and Para 8 of Annexure I to the Anti-Dumping Rules are as under:

*"7. In case of imports from non-market economy countries, normal value shall be determined on the basis of the price or constructed value in a market economy third country, or the price from such a third country to other countries, including India, or where it is not possible, on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted, if necessary, to include a reasonable profit margin. An appropriate market economy third country shall be selected by the designated authority in a reasonable manner [keeping in view the level of development of the country concerned and the product in question] and due account shall be taken of any reliable information made available at the time of the selection. Account shall also be taken within time limits; where appropriate, of the investigation if any made in a similar matter in respect of any other market economy third country. The parties to the investigation shall be informed without unreasonable delay of the aforesaid selection of the market*

economy third country and shall be given a reasonable period of time to offer their comments.

“8. (1) The term “non-market economy country” means any country which the designated authority determines as not operating on market principles of cost or pricing structures, so that sales of merchandise in such country do not reflect the fair value of the merchandise, in accordance with the criteria specified in subparagraph (3).

(2) There shall be a presumption that any country that has been determined to be, or has been treated as, a non-market economy country for purposes of an antidumping investigation by the designated authority or by the competent authority of any WTO member country during the three-year period preceding the investigation is a non-market economy country. Provided, however, that the non-market economy country or the concerned firms from such country may rebut such a presumption by providing information and evidence to the designated authority that establishes that such country is not a non-market economy country on the basis of the criteria specified in sub-paragraph (3)

(3) The designated authority shall consider in each case the following criteria as to whether: (a) the decisions of the concerned firms in such country regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment, are made in response to market signals reflecting supply and demand and without significant State interference in this regard, and whether costs of major inputs substantially reflect market values; (b) the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts; (c) such firms are subject to bankruptcy and property laws which guarantee legal certainty and stability for the operation of the firms, and (d) the exchange rate conversions are carried out at the market rate. Provided, however, that where it is shown by sufficient evidence in writing on the basis of the criteria specified in this paragraph that market conditions prevail for one or more such firms subject to anti-dumping investigations, the designated authority may apply the principles set out in paragraphs 1 to 6 instead of the principles set out in paragraph 7 and in this paragraph.

(4) Notwithstanding, anything contained in sub-paragraph (2), the designated authority may treat such country as market economy country which, on the basis of the latest detailed evaluation of relevant criteria, which includes the criteria specified in sub paragraph (3), has been, by publication of such evaluation in a public document, treated or determined to be treated as a market economy country for the purposes of anti-dumping investigations, by a country which is a Member of the World Trade Organization.”

35. At the stage of initiation, the Authority proceeded with the presumption of treating China PR as a non-market economy country. Upon initiation, the Authority advised the producers / exporters in China PR to respond to the notice of initiation and provide information on whether their data/information could be adopted for normal value determination. The Authority sent copies of the market economy treatment / supplementary questionnaire to all the known producers/ exporters in China PR to provide relevant information in this regard.
36. Article 15 of China's Accession Protocol in WTO provides as follows:

*"(a) In determining price comparability under Article VI of the GATT 1994 and the Anti-Dumping Agreement, the importing WTO Member shall use either Chinese prices or costs for the industry under investigation or a methodology that is not based on a strict comparison with domestic prices or costs in China based on the following rules:*

*If the producers under investigation can clearly show that market economy conditions prevail in the industry producing the like product with regard to the manufacture, production and sale of that product, the importing WTO Member shall use Chinese prices or costs for the industry under investigation in determining price comparability;*

*The importing WTO Member may use a methodology that is not based on a strict comparison with domestic prices or costs in China if the producers under investigation cannot clearly show that market economy conditions prevail in the industry producing the like product with regard to manufacture, production and sale of that product.*

*(b) In proceedings under Parts II, III and V of the SCM Agreement, when addressing subsidies described in Articles 14(a), 14(b), 14(c) and 14(d), relevant provisions of the SCM Agreement shall apply; however, if there are special difficulties in that application, the importing WTO Member may then use methodologies for identifying and measuring the subsidy benefit which take into account the possibility that prevailing terms and conditions in China may not always be available as appropriate benchmarks. In applying such methodologies, where practicable, the importing WTO Member should adjust such prevailing terms and conditions before considering the use of terms and conditions prevailing outside China.*

*(c) The importing WTO Member shall notify methodologies used in accordance with subparagraph (a) to the Committee on Anti-Dumping Practices and shall notify methodologies used in accordance with subparagraph (b) to the Committee on Subsidies and Countervailing Measures.*

*(d) Once China has established, under the national law of the importing WTO Member, that it is a market economy, the provisions of subparagraph (a) shall be terminated provided that the importing Member's national law contains market economy criteria as of the date of accession. In any event, the provisions of subparagraph (a)(ii) shall expire 15 years after the date of accession. In addition, should China establish, pursuant to the national law of the importing WTO Member, that market economy conditions prevail in a particular industry or sector, the non-market economy provisions of subparagraph (a) shall no longer apply to that industry or sector."*

37. The Authority notes that while the provisions of Article 15 (a)(ii) of China PR's Accession Protocol have expired with effect from 11th December 2016, the provision under Article 2.2.1.1 of the Anti-Dumping Agreement read with obligation under 15(a)(i) of the Accession Protocol require criterion stipulated in Para 8 of the Annexure 1 of Anti-Dumping Rules to be satisfied through the information/data to be provided in the supplementary questionnaire for claiming MET status.
38. The Authority notes that none of the producers/exporters from China PR has filed the supplementary questionnaire response to rebut the presumptions as mentioned in para 8 of Annexure – I of the Rules. Under these circumstances, the Authority has to proceed in accordance with para 7 of Annexure – I of the Rules.
39. It is noted that paragraph 7 of Annexure-I to the AD Rules stipulates three methods of calculating the normal value for non-market economies: (a) on the basis of price or constructed value in a market economy third country; (b) export price from a third country to other countries, including India; and (c) on any other reasonable basis. The Authority notes that under the provisions of paragraph 7 of Annexure-I to the AD Rules, the normal value must first be determined on the basis of the price or constructed value in a surrogate country, or the price of the exports from such country to other countries, including India.
40. At the stage of filing the application, the domestic industry submitted that the normal value for China PR should be constructed based on the price actually paid or payable in India for the like product, duly adjusted, if necessary, to include a reasonable profit margin.
41. The other interested parties have claimed that the normal value should be determined based on the export price from United States of America or European Union. The Authority holds that paragraph 7 of Annexure-I to the Rules provide a hierarchy which is required to be followed. It is seen that there are significant imports from non-subject countries. While the import volume from China PR is 52,869 MT, the next highest import volume is from European Union at 49,197 MT. European Union being a non-subject country with no anti-dumping measure in force and with import volume being quite significant, the CIF price from European Union is representative in nature. Further the exports from EU are meant for the Indian market and are occurring in comparable time

span. In view of the above, the Authority has considered European Union as the appropriate market economy third country and determined the normal value in terms of para 7 of Annexure-I of the Rules. Since these prices are at CIF level, appropriate adjustments on various elements like ocean freight, marine insurance and other expenses have been made as per consistent practice for arriving at an ex-factory price. The normal value so calculated is mentioned in the dumping margin table.

- a. **Export Price.**
  - i. **Wanhua Chemical Group Co. Ltd. (Exports to India by M/s Wanhua Chemical Group Co., Ltd., China PR (Producer), M/s Wanhua Chemical (Yantai) Trading Co., Ltd., China PR (Trader), M/s Wanhua Chemical (Singapore) Pte., Ltd., Singapore (Trader), and M/s Kempar Energy Pte Ltd., Singapore (Trader)**
- 42. Wanhua Chemical Group Co. Ltd., is a limited company incorporated and registered under the Company Law of People's Republic of China. It is noted that during the POI, Wanhua Chemical Group Co. Ltd., China PR has sold \*\*\* of subject goods of invoice value RMB \*\*\* to India indirectly through two related exporters/traders namely, Wanhua Chemical (Yantai) Trading Co., Ltd., \*\*\* and Wanhua Chemical (Singapore) Pte. Ltd \*\*\*. It is further noted that Wanhua Chemical (Yantai) Trading Co., Ltd., has further resold the same subject goods to India indirectly through Wanhua Chemical (Singapore) Pte. Ltd.
- 43. It is also noted that the out of total subject goods sold by the producer to Wanhua Chemical (Singapore) Pte. Ltd. \*\*\*, the exporter/trader has sold \*\*\* of subject goods directly to India, and rest was sold to India indirectly through another unrelated exporter/trader namely, Kempar Energy Pte. Ltd., Singapore. The producer/exporter has claimed adjustments on accounts of ocean freight, insurance, port and other related expenses and inland transportation to arrive at export price at ex-factory level. The adjustments claimed by the exporter/producer have been accepted after desk verification, and the ex-factory export price so determined is shown in the Dumping Margin Table below:
- ii. **Jilin Risun Connell Chemical Co., Ltd**
- 44. It has been claimed that Jilin Risun Connell Chemical Co., Ltd. (Jilin Risun) is a limited liability company (partially invested by capital from investment from Chinese Hong Kong, Chinese Macao and Chinese Taipei) established according to "P.R.C Corporate Law"
- 45. It has been claimed that during the POI, M/s Jilin Risun Connell Chemical Co., Ltd., has made only one transaction of \*\*\* of subject goods having invoice value of RMB \*\*\* to India indirectly through a related exporter/trader namely, Risun Marketing Limited. Risun Marketing Limited has further informed that its customer Kempar Energy Limited has issued the commercial invoice for resale of the shipment to India in April 2024 (Post POI

period). Therefore, the shipment was not reported by Kempar Energy Limited. However, since no data has been made available by Kempar Energy Limited with regard to sales of subject goods purchased from Risun Marketing Limited, China PR to India, and chain of export sales to India is incomplete, Jilin Risun Connell Chemical Co., Ltd., has not been granted individual margin.

- iii. **Export prices for all non-cooperative producers/exporters from China PR.**
46. The export price for other non-cooperative producers/exporters from China has been determined based on facts available in terms of Rule 6(8) of the Rules, and the same is mentioned in the dumping margin table.
47. Based on the determination of normal value and export price as above, the dumping margin has been determined and is shown below.

SN	Particulars	Normal Value (USD/MT)	Net Export Price (USD/MT)	Dumping Margin (USD/MT)	Dumping Margin	Dumping Margin
1	Wanhua Group	***	***	***	***	10-20%
2	Any other	***	***	***	***	25-25%

## **G. ASSESSMENT OF INJURY AND CAUSAL LINK.**

### **G.1. Submission of the other interested parties.**

48. The other interested parties have made the following submissions with regard to injury and causal link:
- The production and capacity utilization of the domestic industry fell to a level which was extremely insufficient to meet the Indian demand.
  - The applicant has failed to provide evidence on the effect of subject imports on the economic parameters.
  - The price undercutting is negative in financial year 2020-2021 and the period of investigation. Thus, the imports had no effect on the prices of the applicant.
  - The demand-supply gap has enabled the applicant to sell subject goods at prices higher than the imports. The users are forced to buy at higher prices.
  - There is no price effect of imports from China PR and import price from United States of America is lower than the import price from China PR.
  - There is no price suppression or depression as the applicant and exporters sell the goods under contract based on formula- based pricing.
  - Depreciation cost of the applicant has risen over to a dramatic level in the period of investigation without any increase in the capacity of the subject goods.
  - The domestic industry has reduced their production and sales despite having the protection of anti-dumping duty and has not taken any steps to expand its capacities.
  - It should be analyzed if increase in imports from other countries has caused injury to the domestic industry.

- j. The imports from China PR have increased by 8% whereas the overall demand in the market has increased by 65%.
- k. The decrease in domestic sale is due to the factors other than imports from China PR.
- l. Allowing return on capital employed at 22% by the Authority is inflated and not in accordance with the law.
- m. The domestic industry fails to address the critical factors like internal issues, global market conditions, raw material price fluctuations, COVID-19 and the Russia-Ukraine war, which has impacted the domestic industry.
- n. Wanhua was operating at reduced capacity due to scheduled maintenance and its plant was not completely shut down.

#### **G.2. Submission of the domestic industry.**

- 49. The domestic industry has made the following submissions with regard to injury and causal link:
  - a. Imports from the subject country have continuously increased in absolute terms and in relation to Indian production and consumption.
  - b. Imports from subject country continuously increased with only exception being 2023-2024.
  - c. The decline in the imports in the period of investigation was attributable to the plant shutdown of Wanhua Group for some time. This has also resulted in increase in the imports from other countries into India.
  - d. Imports from subject country have shot up in the post period of investigation.
  - e. In the cumulative imports from all sources, the imports from China hold the highest shares in total imports.
  - f. The applicant is forced to sell below the import price in order to sell in the domestic market.
  - g. There is significant price suppression as the rate of increase in selling price is much below the rate of increase in cost of sales.
  - h. Despite anti-dumping duty being in force, the share of the applicant has remained much below its capacity.
  - i. The production of the applicant increased in 2021-2022, thereafter substantially declined in 2022-2023, when the imports from subject country were highest. The production in the period of investigation was lower than the base year and 2021-2022.
  - j. There are significant fluctuations in monthly price of the product under consideration, due to which any analysis between the import price and the price of the applicant based on weighted average will not be appropriate. There is a need for determination of monthly price undercutting, monthly dumping margin and monthly injury margin.
  - k. The difference between the highest monthly and the lowest monthly import price over the period of investigation was \*\*\* for China, \*\*\* for the applicant, \*\*\* in case of USA, \*\*\* in case of Netherland and \*\*\* in case of Belgium.

- l. Despite consistent increase in demand each year, the domestic sales of the applicant did not improve. During period of investigation the sales of the applicant improved only because it sold at losses.
- m. Applicant's sales are at a level which is significantly below what it can cater and what the demand in the market is.
- n. The market share of imports from subject country remained substantially high till financial year 2022-2023 and decreased in the period of investigation.
- o. The applicant holds only \*\*\* of the market share in the demand. Whereas, if operating at optimum capacity, the market share of the applicant could have been \*\*\*.
- p. The applicant has suffered losses in the period of investigation. Applicant's profit before interest and return on capital employed have turned negative in the POI.
- q. For determination of return on capital employed for NIP, the Authority should consider average return on capital employed during the 2020-21 and financial year 2021-22. This was the period when there was no dumping of the product in the domestic market and the applicant was able to sell the product at adequate remunerative prices.

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

50. Rule 11 of Antidumping Rules read with Annexure II provides that an 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 prices in the domestic market for like articles and the consequent effect of such imports on the domestic producers of such articles...*". In considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, inventory, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the Anti-Dumping Rules.
51. The Authority has taken note of the various submissions made by the domestic industry and other interested parties on injury and causal link and has analyzed the same considering the facts available on record and applicable laws. The injury analysis carried out by the Authority *ipso facto* addresses submissions made by the domestic industry and other interested parties.
52. In consideration of the various submissions made by the interested parties in this regard, the Authority has examined the current injury, if any, to the domestic industry before proceeding to examine the likelihood aspects of dumping and injury.

53. The Authority has also examined the arguments and counterarguments of the interested parties with regard to injury to the domestic industry. The injury analysis made by the Authority hereunder addresses the various submissions made by the interested parties.
54. It has been contended by the interested parties that the claimed injury is due to imports from other countries, the Authority has examined the import volume and price from the other countries. It is seen that the large volume of imports has taken place from China, European Union and United States of America during the POI. The imports from European Union and United States of America are priced in the similar level to the import price from China. It is also seen that the imports from China hold the highest share in the domestic market. It is also seen from the information on record that the imports from China declined in the period of investigation because of the plant shutdown/maintenance in China. The Authority has also examined the Post POI import data of Aniline, and it is noted that the volume of import from USA has substantially declined while import from subject country has significantly increased during the same period.
55. The interested parties have contended that 22% return on capital employed should not be considered for determination of non-injurious price. The domestic industry requested the Authority to consider the return earned by the domestic industry during the period when there was no dumping. The Authority notes that relevant guidelines in this regard are well laid down under Annexure III of the Anti-Dumping Rules. The Authority has consistently allowed 22% return on capital employed and as it does not see any justifiable reasons to deviate from its established practice, the same has been adopted in the present investigation as well.

#### **G.3.1. Volume effect of the dumped imports**

##### **a. Assessment of demand/consumption**

56. The Authority has determined demand or apparent consumption of the product in India as the sum of domestic sales of the domestic industry, the supporter, and imports of Aniline from all sources.

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Sales of the domestic industry	MT	***	***	***	***
	Trend	Index	100	117	65	91
2	Sales of supporter	MT	***	***	***	***
	Trend	Index	0	100	203	343
3	Subject country import	MT	47,900	65,135	76,705	52,869
4	Other countries import	MT	23,718	24,203	17,331	94,867
<b>5</b>	<b>Total demand</b>	<b>MT</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>
	Trend	Index	100	123	111	172

57. It is seen that as compared to the base year 2020-2021, the demand for the product under consideration had increased in 2021-22, declined in 2022-23 and increased significantly again in the period of investigation.

**b. Imports in absolute and relative terms**

58. The information on volume of imports in absolute terms and relative terms over the injury period and in the period of investigation is as below.

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Subject imports	MT	47,900	65,135	76,705	52,869
2	Other imports	MT	23,718	24,203	17,331	94,867
3	Total imports	MT	71,618	89,338	94,036	147,736
4	Subject country import in relation to					
A	Indian Production	%	***	***	***	***
	Trend	Index	100	112	225	112
B	Indian Demand	%	***	***	***	***
	Trend	Index	100	111	144	64
C	Total Imports	%	***	***	***	***

59. It is seen that:

- The volume of subject imports in absolute terms has increased in 2021-2022 as compared to the base year 2020-21, further increased in 2022-2023 and declined in the period of investigation. This indicates a fluctuating trend in import volumes over the years.
- The imports from subject country increased in relation to Indian production till 2022-23 but declined in the period of investigation. Similar trend is seen for imports in relation to consumption and total imports.
- The imports from subject country remained substantially high in relation to the Indian production, Indian demand and total imports till 2022-2023.

**G.3.2. Price effect of dumped imports**

60. In terms of Annexure II (ii) of the Rules, with regard to the effect of the dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared with the price of the like product 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.

**a. Price undercutting**

61. Price undercutting has been determined by comparing the net sales realization of the domestic industry with the landed price of the imports. The table below shows the price undercutting from the subject country on average basis during the injury period.

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Selling price	₹/MT	***	***	***	***
2	Landed price	₹/MT	***	***	***	***
3	Price undercutting	₹/MT	***	***	***	***
4	Price undercutting	%	***	***	***	***
5	Subject Countries	Range	30-40%	0-10%	0-10%	0-10%

62. It is seen that price undercutting has fluctuated over the injury period. The price undercutting is positive over the injury period.
63. The domestic industry has contended that there is significant fluctuation in the price of the product and there is a need for determination of monthly price undercutting. The table below shows the price undercutting on a monthly basis for the period of investigation.
64. Analysis of price undercutting on monthly basis for the period of investigation.

SN	Month	Imports in MT	NSR Rs/MT	Landed price Rs/MT	Price undercutting Rs/MT	Price undercutting %	Range (%)
1	Apr-23	***	***	***	***	***	20-30
2	May-23	***	***	***	***	***	0-10
3	Jun-23	***	***	***	***	***	0-10
4	Jul-23	***	***	***	***	***	Negative
5	Aug-23	***	***	***	***	***	Negative
6	Sep-23	***	***	***	***	***	0-10
7	Oct-23	***	***	***	***	***	Negative
8	Nov-23	***	***	***	***	***	Negative
9	Dec-23	***	***	***	***	***	Negative
10	Jan-24	***	***	***	***	***	Negative
11	Feb-24	***	***	***	***	***	10-20
12	Mar-24	***	***	***	***	***	0-10
13	Weighted Average	***	***	***	***	***	0-10

**b. Price suppression / depression.**

65. In order to determine whether the dumped imports are depressing the domestic prices and whether the effect of such imports is to suppress prices to a significant degree or prevent

price increases which otherwise would have occurred in normal course, the changes in the costs and prices over the injury period, are compared as below.

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Cost of Sales	₹/MT	***	***	***	***
	Change	₹/MT	***	***	***	***
	Trend	Index	100	181	227	194
2	Net Selling Price	₹/MT	***	***	***	***
	Change	₹/MT	***	***	***	***
	Trend	Index	100	161	167	140

66. It is seen that in the year 2021-2022, the cost of sales of the domestic industry increased by Rs \*\*\* per MT, the selling price has increased by Rs \*\*\* per MT. The cost of sales has further increased in 2022-23 by Rs \*\*\* per MT but the selling price increased only by Rs \*\*\* per MT. The rate of increase in selling price is at lower rate of increase in cost sales of the applicant.
67. In the year 2023-24 (POI), the cost of sales has declined in the period of investigation by Rs \*\*\* per MT, the selling price has declined by Rs \*\*\* per MT. Over the injury period, the rate of increase in selling price is lower than the increase in cost of sales. Therefore, the imports have suppressed the prices of the domestic industry in the market over the injury period.

#### **G.3.4. Impact on economic parameters of the domestic industry.**

68. Annexure II to the Anti-Dumping Rules requires that the determination of injury shall involve an objective examination of the consequent impact of dumped imports on domestic producers of such products. With regard to consequent impact of dumped imports on domestic producers of such products, the 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 herein below.
- a. **Capacity, production, capacity utilization and domestic sales.**
69. Information on capacity, production, capacity utilization and domestic sales over injury period is as follows:

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Installed capacity	MT	***	***	***	***
	Trend	Index	100	100	100	100
2	Capacity utilization	%	***	***	***	***
	Trend	Index	100	118	66	90
3	Production	MT	***	***	***	***
	Trend	Index	100	118	66	90
4	Domestic Sales	MT	***	***	***	***
	Trend	Index	100	117	65	91

70. It is seen that: -
- The capacity of the domestic industry has remained the same over the injury period.
  - The capacity utilization of the applicant increased in 2021-22, declined in 2022-23 but increased again in the period of investigation. The capacity utilization has remained low.
  - The production of the applicant increased in 2021-2022, declined in 2022-2023, but increased during the period of investigation. When seen over the injury period, the production of the domestic industry has declined.
  - The domestic sales of the domestic industry increased in 2021-2022, declined in 2022-2023 and increased in the period of investigation. The domestic sales have declined over the injury period.
  - The production and the domestic sales of the domestic industry remained much below the existing capacity of the applicant.

**b. Market share.**

71. Information on market share of imports and the domestic industry over the period was as follows:

SN	Market share of	UOM	2020-21	2021-22	2022-23	POI
1	Domestic industry	%	***	***	***	***
	Trend	Index	100	95	58	53
2	Supporter	%	***	***	***	***
	Trend	Index	0	100	224	245
3	Indian industry	%	***	***	***	***
	Trend	Index	100	97	62	58
3	Subject country import	%	***	***	***	***
	Trend	Index	100	110	143	64
4	Other countries import	%	***	***	***	***
	Trend	Index	100	83	66	233

72. It is seen that: -
- The market share of the domestic industry declined over the injury period.
  - The market share of the Indian industry has also declined.

- c. The market share of imports from the subject country has continuously increased till 2022- 2023 and declined during the period of investigation.
- d. The market share of imports from the non-subject countries has declined till 2022- 2023 and increased during the period of investigation.

**c. Profitability, cash profits and return on investment.**

73. Information on profitability, return on investment and cash profits is as follows:

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Profit/(Loss)	₹/MT	***	***	***	***
	Trend	Index	100	108	8	-2
2	PBIT	₹/MT	***	***	***	***
	Trend	Index	100	107	8	-1
3	Cash Profit	₹/MT	***	***	***	***
	Trend	Index	100	108	10	2
4	ROCE	%	***	***	***	***
	Trend	Index	100	89	7	-1

74. It is seen that the profits of the domestic industry have declined over the injury period and turned into losses in the period of investigation.
75. The domestic industry has earned profit before tax, cash profit and a positive return on capital employed till 2022-2023. The profit before interest, cash profit and return on capital employed reduced drastically in 2022-23 as compared to 2021-22 and became negative during the period of investigation.

**d. Inventories.**

76. Information on inventories is as follows:

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Opening inventory	MT	***	***	***	***
2	Closing inventory	MT	***	***	***	***
3	Average inventory	MT	***	***	***	***
4	Trend	Index	100	81	91	90

77. It is seen that the average inventory of the domestic industry has declined over the injury period.

**e. Employment, wages and productivity**

78. Information on employment, wages and productivity over the injury period is as under:

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	No of employees	Nos	***	***	***	***
	Trend	Index	100	107	81	89
2	Salary & Wages	₹ Lacs	***	***	***	***
	Trend	Index	100	110	166	188
3	Productivity per day	MT/Days	***	***	***	***
	Trend	Index	100	118	66	90
4	Productivity per employee	MT/Nos	***	***	***	***
	Trend	Index	100	111	81	101

79. The productivity of the domestic industry has moved in line with production. While wages paid have increased, number of employees has declined.

**f. Growth.**

80. The information on growth is provided below: -

SN	Particulars	Unit	2021-22	2022-23	POI
1	Capacity	Y/Y	-	-	-
2	Production	Y/Y	18%	-44%	37%
3	Sales	Y/Y	17%	-45%	40%
4	Market share	Y/Y	-4%	-41%	-2%
5	Profit/loss	Y/Y	8%	-92%	-124%
6	Cash profit	Y/Y	8%	-91%	-78%
7	ROCE	Y/Y	-11%	-92%	-117%

81. It is seen that the applicant has recorded negative growth in price parameters.

**g. Ability to raise capital investment.**

82. It is seen that there is demand and supply gap in the country. It is noted that the profitability and return on capital employed of the domestic industry has declined. The domestic industry was earning losses during the period of investigation. Therefore, the ability to raise capital investment is adversely impacted.

**h. Margin of dumping**

83. It is seen that there is continued dumping of the subject goods in India from China PR, and dumping margin is more than *de-minimis* and significant.

**H. CAUSAL LINK & NON-ATTRIBUTION ANALYSIS**

84. As per the Rules, the Authority is required to, *inter alia*, examine any known factors other than dumped imports which are injuring or are likely to cause injury to the domestic industry, so that the injury caused by these other factors may not be attributed to the

dumped imports. While the present investigation is a sunset review investigation and causal link has already been examined in original investigation, the Authority examined whether other known listed factors have caused or are likely to cause injury to the domestic industry. It was examined whether other factors listed under the Rules could have contributed or likely to contribute to the injury suffered by the domestic industry.

**a. Volume and price of imports from third countries.**

85. It is seen that there were imports above *de-minimis* limits from other sources including European Union and United States of America. The Authority has compared the monthly import price from European Union and United States of America and China PR, and finds that import price from USA and EU is at similar level to that from China during the POI.

**b. Contraction in demand and / or change in pattern of consumption.**

86. The demand for the product under consideration has increased over the injury period. Further, the demand is likely to increase more in future.

**c. Trade restrictive practices.**

87. The Authority notes that there is no trade restrictive practice.

**d. Development of technology.**

88. The Authority notes that information on record shows that technology for production of the product has not undergone any change.

**e. Export performance.**

89. The domestic industry has not exported the product and therefore, the export performance cannot be a cause of injury.

**f. Performance of other products.**

90. The Authority has considered the data relating to the performance of the product under consideration only. Therefore, performance of other products produced and sold by the domestic industry is not a possible cause of the injury to the domestic industry.

**I. MAGNITUDE OF INJURY MARGIN.**

91. The Authority has determined the non-injurious price for the domestic industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The non-injurious price has been determined by adopting the information/data relating to the cost of production provided by the domestic industry. The non-injurious price has been compared with the landed price of the product under consideration from the subject country for calculating injury margin. For determining the non-injurious price, the best utilization of the raw materials and utilities and best utilization of production capacity has been considered. Extraordinary or non-recurring expenses and/or assets have been excluded from the cost of production and/or non-injurious price. A reasonable return (pre-tax @ 22%) on average capital employed (i.e., average net fixed assets plus average

working capital) deployed for the product under consideration has been allowed for recovery of interest, corporate tax, and profit to arrive at the non-injurious price as prescribed in Annexure III of the Rules.

SN	Particulars	NIP	Landed price	Injury margin		
		\$/MT	\$/MT	\$/MT	%	Range
1	Wanhua Group	***	***	***	***	0-10%
2	Any other	***	***	***	***	10-20%

#### **J. LIKLIHOOD OF CONTINUATION OR RECURRENCE OF INJURY**

##### **J.1. Submissions made by other interested parties.**

92. The other interested parties have made the following submissions with regard to likelihood:
- The applicant has stated that Wanhua Chemicals has expanded the capacity of Aniline without disclosing that the company has also expanded the downstream Methylenediphenyl Diisocyanate (MDI) capacity, where Aniline is used captively.
  - In the sunset review, the focus of the entire investigation is on the likelihood of injury and not the present level of dumping and injury.
  - The applicant has not provided the post period of investigation data to indicate continuance of dumping or injury being caused to it, in order to claim likelihood of recurrence of dumping and injury.
  - The imports from China PR have increased marginally from 2020-2021 to POI and therefore, there is no likelihood of recurrence of injury to the domestic industry on account of imports from the country.
  - The applicant has not submitted any evidence about the availability of surplus capacity with the Chinese exporters.
  - The likelihood of dumping and injury should be assessed as per the rigours under Article 11.3 of the Anti-dumping Agreement.
  - The claim that Wanhua Group has undertaken expansion in 2022 is incorrect. In reality, the expansion undertaken is not significant. The majority of the production is intended to be consumed internally in production of MDI.

##### **J.2. Submission made by the domestic industry.**

93. The domestic industry has made the following submissions with regard to likelihood:
- Despite measures in force, the imports subject country is coming at dumped prices.
  - Imports from subject country have increased continuously despite measures in force.
  - Producers in China have expanded their capacities despite there being surplus demand in the country. With the expiry of measures, there is a likelihood of further increase in imports.
  - The capacity addition by Wanhua Group is of annual output of \*\*\* tons. This addition in itself is \*\*\* larger than the current Indian Capacity.

- e. The response of the Wanhua group itself reinstates the fact that the capacity expansion undertaken is to increase sales and particularly, exports sales to India. It can be seen that the producer has expanded capacity, and its shipments have increased sharply.
- f. Wanhua Chemical Group has significantly expanded its capacity in 2022 with an annual output of \*\*\* tons of Aniline.
- g. The exporters in the China are exporting significant volumes at dumped and injurious prices in third countries.
- h. Jilin Risun Connell Chemical Co., Ltd. has also set up capacities after the imposition of anti-dumping measures in the original investigation.

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

- 94. The present investigation is a sunset review of duties imposed on the imports of the product under consideration from China PR. Under the Rules, the Authority is required to determine whether cessation of existing duty is likely to lead to continuance or recurrence of dumping and injury to the domestic industry.
- 95. The Authority has examined the likelihood of continuation or recurrence of injury considering the requirement laid down under Section 9A (5), Rule 23 and parameters relating to the threat of material injury in terms of Annexure - II (vii) of the Rules and other relevant factors brought on record by the interested parties.
- 96. There are no specific methodologies available to conduct such a likelihood analysis. However, Clause (vii) of Annexure II of the Rules provides, *inter alia* for factors which are required to be taken into consideration, viz.
  - a. *A significant rate of increase of dumped imports into India indicating the likelihood of substantially increased importation.*
  - b. *Sufficient freely disposable, or an imminent, substantial increase in, capacity of the exporter indicating the likelihood of substantially increased dumped exports to Indian markets, taking into account the availability of other export markets to absorb any additional exports.*
  - c. *Whether imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices and would likely increase demand for further imports; and*
  - d. *Inventories of the article are being investigated.*
- 97. The Authority has, *inter alia*, considered the above requirements and following parameters in order to determine whether dumping is likely to recur in the event of cessation of anti-dumping duty, and if so, whether the same is likely to cause injury to the domestic industry. Additionally, the Authority has examined all the relevant information brought on record by the domestic industry and the other interested parties.

- a. **Rate of increase of dumped imports into India indicating likelihood of increased importation.**
98. The table below shows the information regarding imports from the subject country.

SN	Particulars	UOM	2020-21	2021-22	2022-23	POI
1	Subject country import	MT	47,900	65,135	76,705	52,869
2	Total demand	MT	***	***	***	***

99. It is seen that the volume of imports from the subject country has increased. The imports declined in the period of investigation. Wanhua Group has also submitted that production was suspended on its plant in the period of investigation for some time. In the immediately three preceding years to the period of investigation, exports of Wanhua Group amounted to 30% of total imports into India. The Authority notes the submission of the domestic industry that the imports have increased again in the post period of investigation. The imports from subject country hold the highest share in the total imports from all sources.
100. The Authority has additionally examined the post period of investigation data with respect to imports. It is seen that the imports in the post period of investigation have seen a sharp increase in the volume from China PR. While the imports from China have increased, the imports from other countries have declined. The increasing imports from China when measures are in place, shows the likelihood of further increase if the duties are allowed to expire.

SN	Particulars	UOM	POI	Apr to Dec 24 (A)	Change
1	Imports from China	MT	52,869	92,604	39,735
2	Imports from European Union	MT	49,197	68,608	19,411
3	Imports from USA	MT	45,334	8,794	-36,540
4	Total imports from other countries	MT	94,867	82,156	-12,711

*Source – Post period of investigation data as per DGCI&S published data.*

101. The table below shows the information regarding import price from China and other countries in the post period of investigation. It is seen that while the import price from China as well as other countries has increased, the increase in the import price from China is significantly lower than the import price from other countries.

SN	Particulars	UOM	POI	Apr to Dec 24 (A)	Change
1	Imports from China	Rs/MT	1,20,874	1,33,734	12860
2	Imports from other countries including EU & USA	Rs/MT	1,23,271	1,42,263	18992
3	Difference	Rs/MT	2,397	8529	6132

*Source – Post period of investigation data as per DGCI&S published data.*

- b. Freely disposable capacity indicating the likelihood of substantially increased dumped exports to Indian markets.
102. The table below shows the information regarding capacity and domestic sales of the participating producers from China PR.

SN	Particulars	UOM	Wanhua Group	Jilin Risun
1	Capacity	MT	***	***
2	Domestic sales	MT	***	***
3	Domestic sales as % of capacity	%	***	***
4	Domestic sales as % of capacity	Range	30-40%	20-30%

103. It is seen that the capacity of both the participating producers is significantly higher than their domestic sales. The domestic sales are only \*\*\* of the capacity in China PR in case of Wanhua Group. This indicates that the producers are operating with surplus capacities.

**c. Capacity expansion.**

104. The domestic industry has additionally provided information that the Wanhua group has undertaken capacity expansion and added further capacity of \*\*\* tons. The other interested parties have contended that the capacity addition is for production of MDI, a downstream product. The Authority has taken note of the exporter questionnaire response submitted by the participating producers.
105. It is seen that Wanhua group has reported a capacity increase of \*\*\* MT in the year 2021-22. With regard to another producer and exporter, it is noted that M/s, Jilin Risun has started producing the product from the year 2022-23, and has unutilized capacity of more than \*\*\* during the POI.
106. It is therefore considered that the producers in the subject countries have expanded capacities.

**d. Third country dumping**

107. It is seen that Wanhua Chemical Group Co., Ltd. has reported third country exports only to its related party, Wanhua Chemical (Singapore) Pte., Ltd. Wanhua Chemical (Singapore) Pte., Ltd has not provided information on its third country exports. Therefore, in the absence of information, the Authority has relied on trademap data.
108. Information with respect to third country dumping is given below.

SN	Particulars	UOM	Quantity
1	Total exports	MT	***
2	Exports below normal value	MT	***
3	Exports below normal value	%	42%

109. It is seen that 42% of exports are below the normal value.

**e. Third country injurious prices.**

110. It is seen that Wanhua Chemical Group Co., Ltd. has reported third country exports only to its related party, Wanhua Chemical (Singapore) Pte., Ltd. Wanhua Chemical (Singapore) Pte., Ltd has not provided information on its third country exports. Therefore, in the absence of information, the Authority has relied on trademap data.

111. Information with respect to third country exports at injurious price is given below.

SN	Particulars	UOM	Quantity
1	Total exports	MT	***
2	Exports below NIP	MT	***
3	Exports below NIP	%	18%

112. It is seen 18% of exports are below NIP.

**f. Third country prices attractiveness.**

113. It is seen that Wanhua Chemical Group Co., Ltd. has reported third country exports only to its related party, Wanhua Chemical (Singapore) Pte., Ltd. Wanhua Chemical (Singapore) Pte., Ltd has not provided information on its third country exports. Therefore, in the absence of information, the Authority has relied on trademap data.

114. Information with respect to price attractiveness is given below.

SN	Particulars	UOM	Quantity
1	Total exports	MT	***
2	Exports below Indian prices	MT	***
3	Exports below Indian prices	%	40%

115. It is seen that 40% of the exports to third countries are priced below the export price to India. It is therefore seen that there in event anti-dumping measures are revoked, there is a likelihood of diversion of exports to India.

**K. INDIAN INDUSTRY'S INTEREST AND OTHER ISSUES**

**K.1. Submission of the other interested parties.**

116. The other interested parties have made following submissions on Indian industry interest:

- There is a demand and supply gap in India which is forcing the users to import.
- The imposition of 10% of duty will reduce the overall profitability by \*\*\*.
- DCTL will commence production in 2027, i.e. for the next 2 years, the downstream users will still be facing the supply issue due to demand supply gap.

- d. The anti-dumping on subject goods has negatively impacted the users. The applicant has already benefitted from a 7.5% custom duty on imports in addition to the ADD, which provides the domestic industry with an added layer of protection.
- e. The duty, if continued, will work against the goals of the “Atmanirbhar Bharat” initiative, which aims to foster self-reliance and support the growth of MSMEs.
- f. The increasing input costs of the downstream producers undermines its growth.

### **K.2. Submission of the domestic industry.**

117. The domestic industry has made the following submissions on Indian industry interest:
- a. Post imposition of anti-dumping duty, another producer, R.K. Synthesis has set up a plant in India. Deepak Chem Tech Limited (DCTL) is setting up a plant with a capacity of \*\*\* MT.
  - b. The fact that demand of the subject goods is higher than the capacity with the Indian producers does not justify dumping.
  - c. Procuring from the domestic industry is in the interest of the consumers as the domestic industry will work for the interest of the consumers in India.
  - d. Public interest is not limited to only consumer industry and also covers the interest of the applicant and ultimate public at large.
  - e. The continuation of the anti-dumping measures on imports of the product under consideration is in the interest of the domestic producers.
  - f. It is in the interest of consumers to have a competitive applicant capable of supplying the product to the consumers in competition to fair priced imports.
  - g. Encouraging domestic manufacturing activities is essential to make India the manufacturing powerhouse it aims to become.
  - h. Anti-dumping duty is not a protection to the industry, but rather a tool to bring fair market competition in the country.
  - i. Supreme Court in *Reliance Industries Ltd. Versus Designated Authority* recognized that aim of nation must be to create India as modern and highly industrialized and powerful state.

### **K.3. Examination of the Authority**

118. The Authority considered whether imposition of the recommended anti-dumping duty will be against public interest. This determination is based on consideration of information on records and interests of various parties including the domestic industry, foreign producers and consumers.
119. The Authority issued gazette notification inviting views from all the interested parties, including importers, consumers and other interested parties. The Authority also prescribed a questionnaire for the users to provide the relevant information with regard to the present review investigation, including possible effect of the anti-dumping duty on their operation. The Authority sought information on, inter-alia, interchangeability of the product supplied by the various suppliers from different countries, ability to switch sources, the effect of the anti-dumping duty on the consumers, the factors that are likely

to accelerate or delay the adjustment to the new situation caused by the continuation of the anti-dumping duty.

120. The Authority had prescribed an economic interest questionnaire which was sent to all interested parties to this review investigation. Only the domestic industry has responded to the economic interest questionnaire. The user industry has neither filed an economic interest questionnaire nor filed user questionnaire response.
121. It is noted that the purpose of anti-dumping measures, 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. The Authority recognizes that the continuation of the anti-dumping duties might affect the price levels of the product under consideration as well as other downstream products manufactured by using the subject goods in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, the continuation of anti-dumping measures would prevent the decline of the domestic industry that may ensue as a consequence of low-priced imports from the subject countries and help maintain the wider availability of choices to the consumers of the product under consideration.
122. The Authority notes that the anti-dumping duties imposed in the past have led to the favorable market condition for the Indian industry. R.K. Synthesis has set up its plant post the imposition of measures. From the information on record, it is seen that another producer, Deepak Chem Tech Limited, has signed a MOU with Gujarat Government to set up its plant.
123. It has also been claimed that there is a demand and supply gap in the country. However, the Authority notes that the demand-supply gap does not justify dumping. Further, imposition of measures will not restrict imports and imports will continue to happen.
124. As regards the impact of anti-dumping duty on the downstream industry, it cannot be construed that the operations of the consumers would become unviable, merely because dumping is prevented by imposition of duty and fair competition is restored in the market. Anti-dumping duties are meant to create a level playing field for domestic producers, allowing them to compete fairly and continue supplying the market.
125. The consumers have imported from subject as well as non-subject countries. The domestic industry has additionally provided information on the impact of the anti-dumping measures on the public and downstream users. It is seen that impact is not significant for the user industry.

SN	Name of downstream product	UOM	Price of product	Norm per KG	ADD impact	Impact in %
1	Amino Diphenylamine	Rs/Kg	***	***	***	0.83%
2	Sodium Mercapto Benzothiazole	Rs/Kg	***	***	***	0.16%
3	Benzothiazole	Rs/Kg	***	***	***	0.27%
4	Trimethyl Dihydroquinoline	Rs/Kg	***	***	***	0.38%

## **L. POST DISCLOSURE COMMENTS**

### **L.1. Submissions by other interested parties.**

126. The other interested parties have made the following comments to the disclosure statement:
- Jilin Risun sold the subject goods to Kempar Energy Pte Ltd. during the period of investigation. The fact that the subsequent export of the goods to India occurred post-period of investigation should not disqualify Jilin Risun from individual dumping margin.
  - Application did not contain most of the requirements such as total and surplus capacity in subject countries, and justification as to why Indian market would be chosen as a destination for exports after withdrawal of anti-dumping duty.
  - There is no price suppression or depression as the applicant and producer sell Aniline under contracts based on formula-based pricing model wherein a spread is charged over the prevailing cost of benzene.
  - Authority has not considered the user submissions that the impact of duty is \*\*\*.
  - The applicant is not making use of the protection in enhancing its capacities to fulfil the user demand. Therefore, it should not be given protection by extension of duty.
  - There has been a significant increase in the depreciation cost of the PUC without any increase in the capacity.
  - The applicant has not provided any post period of investigation data to indicate continuance of dumping or injury being caused in order to claim likelihood of recurrence of dumping and injury.

### **L.2. Submissions by applicant.**

127. The applicant has made the following comments to the disclosure statement: -
- On annualised basis, imports from China have increased in the post period of investigation by \*\*\* whereas total imports from other countries declined by \*\*\*. The imports increased despite imports attracting anti-dumping measures.
  - Import price from other countries has increased by \*\*\* per MT whereas the import price China PR has increased only by \*\*\* per MT.
  - As plant resumed production, Chinese producers once again became aggressive. The export volume to other countries in the period April to December 24 (annualised) are more than \*\*\* MT.
  - Chinese prices in the post period of investigation have been selectively low for the Indian market as compared to other countries. As the Chinese producers lost some

market in the Indian market due to plant shutdown, they targeted the Indian market with lower prices.

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

128. The Authority has examined the post-disclosure submissions made by the interested parties. It is observed that the majority of these submissions are reiterations of arguments and contentions that have already been examined and addressed to the extent deemed necessary in the relevant paragraphs of these final findings. For the sake of brevity, the Authority has refrained from repeating the examination of such issues in this post-disclosure examination. However, any new issues raised for the first time in the post-disclosure submissions, as well as those previously addressed but deemed by the Authority to require further examination, are examined and addressed hereinunder.
129. On the comment of the user industry that the impact of anti-dumping duty is \*\*\*, the Authority observes that the user industry has neither submitted a questionnaire response nor filed an economic interest questionnaire during the current investigation. Their submission on the impact lacks any quantified assessment. While the Authority acknowledges that the imposition of anti-dumping duties may lead to price increases, it also ensures fair market competition, especially when dumping continues to persist.
130. On the comment that the applicant is not expanding capacities to fulfil demand, the Authority notes that the domestic industry has continued to suffer injury. Profitability and returns on capital employed have declined, even turning negative, thereby affecting the industry's capacity to attract investment. The domestic industry's expansion of upstream product's capacity indicates that upstream production and sales were more viable than downstream operations. Furthermore, the inability to expand production does not preclude the applicant from seeking anti-dumping remedies.
131. On the comment of Jilin Risun that it sold the subject goods to Kempar Energy Pte Ltd. during the period of investigation and therefore it should be granted individual dumping margin, the Authority reiterates that Kempar Energy Limited (the exporter) has not provided any information with regard to the exports made by the producer. The completeness of data is a fundamental requirement for determining individual margins and the absence of data directly affects the determination of export price and dumping margin. Since the chain of the exports is incomplete, the Authority is not in a position to determine dumping margin for the producer.
132. With regard to submissions made by the other interested parties that the domestic industry has not suffered price suppression, it is noted that in the year 2023-24 (POI), the cost of sales has declined in the period of investigation by \*\*\* per MT, the selling price has declined by \*\*\* per MT. Over the injury period, the rate of increase in selling price is lower than the increase in cost of sales. Therefore, the imports have suppressed the prices of the domestic industry in the market over the injury period.

133. On the comment that the depreciation cost had increased without increase in the capacity, the Authority notes that the data of the producer has been examined. It is seen that the domestic industry had added a new turbine to the Aniline plant during the period of investigation. As such the share of depreciation cost in the total cost Aniline is just \*\*\* and does not materially affect the conclusions regarding the deteriorating financial position of the domestic industry.

## **M. CONCLUSION**

134. Having regard to the contentions raised, information provided, and submissions made by the interested parties and facts available before the Authority, as recorded in the above findings, and on the basis of above analysis of the dumping, injury and causal link to the domestic industry, the Authority concludes as follows:
- i. The product under consideration is Aniline which is also known as Aniline Oil.
  - ii. The product supplied by the applicant is a like article to the imported product from the subject country.
  - iii. The application has been filed by Gujarat Narmada Valley Fertilizers and Chemicals Limited and R.K. Synthesis has supported the application.
  - iv. Wanhua Chemical Group Co. Ltd. has filed a complete questionnaire response and the information has been considered for calculation of dumping margin.
  - v. Jilin Risun Connell Chemical Co., Ltd. could not provide complete information for its export chain for determination of export price. Therefore, individual dumping margin has not been determined.
  - vi. Considering the normal value and export price for the subject goods, dumping margin for the subject goods from the subject country has been determined and it is seen that the margin is positive. Dumping of the product has continued.
  - vii. The volume of subject imports in absolute terms has increased in 2021-2022 as compared to the base year 2020-21, further increased in 2022-2023 and declined in the period of investigation. The imports have increased over the injury period.
  - viii. The import price is below the selling price of the applicant resulting in positive price undercutting.
  - ix. Over the injury period, the rate of increase in selling price is lower than the rate of increase in cost of sales. The prices of the domestic industry are suppressed.
  - x. The position of the domestic industry is vulnerable to dumping: -
    - a. The production and the domestic sales of the domestic industry remained below the existing capacity of the applicant.
    - b. The market share of the domestic industry declined over the injury period. The market share of the Indian industry has also declined.
    - c. The profits of the domestic industry have declined over the injury period and turned into losses in the period of investigation.
    - d. Profitability and return on capital employed of the domestic industry has declined which has impacted the ability to raise capital investment.
  - xi. The investigation has not shown any other factor which could have caused injury to the domestic industry.

- xii. There is a likelihood of injury to the domestic industry in event of cessation of measures: -
  - a. Imports from the subject country have increased in the post period of investigation and hold the highest share in the total imports from all sources. Imports from other countries have declined in the post period of investigation. The imports increased despite anti-dumping measures in place
  - b. The domestic sales are only \*\*\* of the capacity in case of Wanhua Group. This indicates that the producers in the subject country are operating with surplus capacities.
  - c. Wanhua group has reported a capacity increase of \*\*\* MT in the year 2021-22.
  - d. A significant share of exports to third countries are also at prices below the dumped prices, and injurious price during the POI.
- xiii. It is seen that the impact of the duties will not be significant.
- xiv. There is a demand and supply gap in the country. The Authority notes that the demand-supply gap does not justify dumping. Imposition of measures will not restrict imports and imports will continue to happen at undumped prices, and also from non-subject countries.

#### **N. Recommendations**

- 135. The Authority notes that the present proceedings were conducted in accordance with the applicable law. All interested parties were duly notified and were granted adequate opportunity to provide information and present their views on the matters under investigation, including dumping, injury, causal link, likelihood of continuation or recurrence of dumping and injury and impact of the measures on the Indian industry. Pursuant to the sunset review, the Authority has arrived at the conclusion that continuation of the existing anti-dumping duties is required in the present case.
- 136. The Authority, thus, considers it appropriate and necessary to recommend continuation of definitive duties equal to the figure indicated in Column 7 of the duty table below for a period of five (5) years on all imports of the subject goods from the subject country. Therefore, considering the facts and circumstances of the case, as established hereinabove, anti-dumping duty equal to the amount indicated in Column 7 of the duty table given below is recommended to be extended on all imports of the subject goods, originating in or exported from the subject country.

**DUTY TABLE**

SN	Heading/ subheading	Description of the goods	Country of origin	Country of export	Producer	Amount	UOM	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2921 41	Aniline	China PR	Any country including China PR	Wanhua Chemical Group Co., Limited	36.90	MT	US\$
2	-do-	-do-	China PR	Any country including China PR	Any combination other than the combination specified above	121.79	MT	US\$
3	-do-	-do-	Any country except China PR	China PR	Any	121.79	MT	US\$

**O. Further procedure**

137. An appeal against the determination/review of the Designated Authority in this final finding shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the relevant provisions of the Act.



(Darpan Jain)  
Designated Authority