

# amicus

An e-newsletter from  
Lakshmikumaran & Sridharan, India

September 2022 / Issue – 134

## Contents

### Article

Powers of Central Government in  
imposing trade remedial measures:  
Quasi-Judicial or Legislative?.....2

### Trade Remedy News

Trade remedy measures by India.....5

Trade remedy measures against India 6

WTO News..... 7

### India Customs & Trade Policy

Update..... 7

Ratio Decidendi..... 8

**September**  
2022



## Article

# Powers of Central Government in imposing trade remedial measures: Quasi-Judicial or Legislative?

By **Utkarsh Khandelwal**

A Trade remedial investigation is undertaken to remedy the practice of unfair trade by foreign exporters which is causing an injury to the domestic producers in the importing country. The investigation takes the form of an Anti-Dumping Duty ('AD') proceeding or a Countervailing Duty ('CVD') proceeding culminating into an imposition of AD duty or CVD on import of subject goods from the subject country. It involves a two-tier procedure; the first tier involves a detailed investigation by a specialized wing under the Ministry of Commerce viz. the Director General of Trade Remedies ('DGTR') which issues a final determination or recommendation to impose AD / CVD and the second tier involves the imposition of duty by the Ministry of Finance ('MoF' / 'Government') by issuing a customs notification in the official gazette based on the said recommendations. Recently the High Court of Gujarat ('Court' / 'High Court'), in *Real Strips v. Union of India*<sup>1</sup> had an occasion to decide the nature of powers exercised by the MoF in deciding the imposition of CVD. This article critically analysis the judgement of the High Court in the light of recent controversy surrounding the issue.

The levy of CVD, in the Indian domestic regime, is governed by the provisions of the Customs Act, 1975 ('CT Act') and the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 ('CVD Rules'). The nature of powers of DGTR in

issuing a final determination and that of MoF in deciding the levy has been part of intense discourse of late. The Central Excise and Service Tax Appellate Tribunal ('CESTAT' / 'Tribunal') in *Jubilant Ingrevia v. Designated Authority*<sup>2</sup> and another batch of matters reported as *Apcotex v. UOI*<sup>3</sup> has held that both the powers of determination and levy of duties are quasi-judicial and appealable. The UOI has challenged these decisions in the Delhi High Court where the challenge is currently pending.

In the *Real Strips* case *supra*, the MoF had imposed a definitive CVD in Sep 2017 for a five-year period on the imports of the Cold Rolled Stainless Steel Strips/Coils (CRSS) from China on the recommendations of the DGTR. By a notification dated 1 February 2022 ('Impugned Notification'), the CVD came to be rescinded while the sunset review of the said CVD for another five years period was ongoing with the DGTR. The domestic producer of CRSS had *inter alia* challenged the powers of MoF to rescind the CVD without receiving the recommendations of DGTR.

The Gujarat High Court held that the decision of MoF to revoke the CVD is a quasi-judicial function. While the Government argued that it has sovereign powers to impose and revoke a tax or duty and the revocation in the said case was in exercise of its legislative powers under Section 9(6) of the CT Act, the Court repelled the Government's argument. The Court held that that

<sup>1</sup> R/Special Civil Application No. 4495 Of 2022

<sup>2</sup> Anti-Dumping Appeal No. 50461 of 2021

<sup>3</sup> Anti-dumping Appeal No. 51491 of 2021

the phrase ‘unless revoked earlier’ used in Section 9(6) of the CT Act cannot be viewed to be empowering the Government to revoke the CVD without any recommendations by the DGTR. The procedure including making of inquiry of ascertaining the aspects of injury to the domestic industry by DGTR was read into Section 9(6) by the Court before the Government could exercise its powers of revocation. In holding so, the High Court relied upon the judgement of *PTC India Ltd. v. Central Electricity Regulatory Commission*<sup>4</sup> (**‘PTC’**) to rule that when an Act provides for an appeal remedy against the decisions of a body, the power of such a body, although seeming to be of legislative nature, shall be a quasi-judicial function.

The High Court has rekindled the debate on the nature of the function of the Central Government while deciding upon the imposition of CVD. It must be noted that the Court relied upon Section 9C of the CT Act which is a common appeal provision to challenge the ‘Order of determination’ issued in AD and CVD cases.

We must now see the present dispute in line with the AD and CVD laws and rules in India. These laws, as a matter of international obligation, arise out of Article VI of the General Agreement on Trade and Tariff (**‘GATT’**) and their respective multilateral agreements which India has entered at international forum. The WTO mandates its member countries to bring their domestic law in compliance with these international obligations. One such mandate is to establish a judicial forum for review of the determinations issued in AD and CVD matters by a member country. This flows from Article 13 and Article 26 of the Anti-dumping Agreement and the Subsidies and Countervailing Measures Agreement, respectively. Hence, the provision for

appeal in Section 9C of the CT Act is to ensure compliance with India’s international obligations.

At this juncture, we must analyze the issue at hand on two metrics. *Firstly*, for the purposes of review provision in Section 9C, what is the interpretation of the term ‘Order of determination’? and *secondly*, whether the presence of a provision for appeal in Section 9C against such order of determination would make the levy of duty by the Government a quasi-judicial act?

### **What is an ‘Order of Determination’ in Section 9C of the CT Act?**

The two-tier structure in the process of levy of AD duty / CVD, as discussed at the outset, involves a determination by the DGTR and the final levy by the Government through a notification. A look at the CVD Rules would instantly reveal that the term ‘determination’ is used at several places in the context of determinations made by the DGTR in the investigation process. The use of words *‘order of determination ...in respect of the existence, degree and effect of any subsidy...’* used in Section 9C also finds mention in Rule 7 of the CVD Rules as DGTR will *‘initiate investigation to determine the existence, degree and effect of any alleged subsidization of any article’*. Hence, seen contextually, the challenge under Section 9C is to the Order of determination issued by the DGTR. It may be remembered that to make the appeal remedy effective, a challenge is also simultaneously made to the customs notification issued by the Government.

Further clarity can be sought through the Paper on Article 13 submitted by India to the WTO’s Committee on Anti-Dumping Practices Working Group on Implementation<sup>5</sup>, where India

<sup>5</sup>

<https://docs.wto.org/dol2fe/pages/ss/directdoc.aspx?filename=q:/g/adpahg/w169.pdf&open=true>

<sup>4</sup> 2010 (4) SCC 603.

recognises that Section 9C is a provision to appeal the administrative act of investigation by the DGTR (Designated Authority). The following was noted by the Government:

**'In terms of Sec 9C of India's Customs Tariff Act, 1975 as amended, appeals against the decisions of the Designated Authority (of determination and review thereof) regarding the existence, degree and effect of any dumping of an article, lies with the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in the first instance.....Only the final findings and reviews thereof, and the notification of the Department of Revenue imposing definitive duties can be challenged by any interested party'**

#### **Existence of a provision to appeal:**

We must now move to the second limb of the deliberation. It must be seen that the High Court relied on the *PTC* judgement and held that a presence of appeal provision in Section 9C is an indicator that the decision to impose duties by Government is a quasi-judicial function. The High Court compared Section 111 of the Electricity Act, 2003 with Section 9C of the CT Act to hold that the appeal provision would make the levy of AD duty a quasi-judicial act.

It can be argued that while the Electricity Act provides for a general right of appeal against the Commission's order much like Section 129A of the Customs Act, 1962 which provides for an appeal against an 'order or decision', the latter warrants a more specific challenge to an 'order of determination'. It may be argued that Section 111 of the Electricity Act, in its construction, is closer to Section 129A as opposed to Section 9C, which is a specific challenge to an 'order of determination'. The Supreme Court in the *PTC* judgement had also clarified that its findings shall

not be construed as a general principle of law applicable to other enactments and Tribunals.

In sum, it can be argued that the term 'Order of determination' used in Section 9C of the CT Act is in the context of determinations issued by the DGTR and a challenge to the Customs notification levying AD duty / CVD is only to effectuate the appellate remedy available under Section 9C. Viewed with this lens, it can be argued that the function of Central Government to levy or revoke the AD duty / CVD is a legislative act pursuant to a quasi-judicial determination by the DGTR. It is also instrumental to note the Supreme Court in *Haridas Exports v. All India Float Glass MFRS. Association*<sup>6</sup> held that the levy of AD duty is a legislative act. The Delhi High Court in *Jindal Poly Film Ltd. v. Designated Authority*<sup>7</sup> expressed a similar view.

For now, the Gujarat High Court has held that the function of Central Government to levy or revoke the CVD is quasi-judicial. Considering the contrary arguments and judgements cited above, this issue is far from settled. Although at present, all eyes are on the Delhi High Court which is seized of this issue, an authoritative ruling by the Supreme Court would be the most instrumental step towards resolution of the present discourse. It would be interesting to see subsequent litigations exhaustively deliberate upon multiple facets of the discourse and finally settle the debate.

**[The author is an Associate in WTO and International Trade Division in Lakshmikumaran & Sridharan Attorneys, New Delhi]**

<sup>6</sup> Civil Appeal No. 2330 Of 2000.

<sup>7</sup> 2018 (362) E.L.T. 994 (Del.)

## Trade Remedy News

### Trade Remedy actions by India

Product	Country	Notification No.	Date of notification	Remarks
Aluminium Alloy Road Wheels (ARWs)	China PR, Korea and Thailand	F. No. 7/12/2021-DGTR	30 August 2022	Quantum of anti-dumping duty on imports from specified entities from China PR recommended to be enhanced
Ammonium Nitrate	Russia, Georgia and Iran	F. No. CBIC – 190354/129/2022- TRU Section-CBEC	31 August 2022	Finance Ministry decides not to impose anti-dumping duty as recommended by DGTR
Hydrogen Peroxide	Bangladesh	F. No. 7/25/2021-DGTR	7 September 2022	ADD New Shipper Review – Individual duty not granted
Jute products	Bangladesh and Nepal	26/2022-Cus. (ADD)	31 August 2022	Anti-dumping duty extended till 31 December 2022
Monoisopropyl amine (MIPA)	China PR	F. No. 7 /12/2022-DGTR	15 September 2022	Anti-dumping sunset review initiated
PVC suspension resins with residual Vinyl Chloride Monomer above 2PPM		F. No. 22/2/2021-DGTR	16 September 2022	Initiation of Safeguard (Quantitative Restrictions) investigation
Radial tyres, including tubeless tyres having nominal rim dia code above 16"	China PR	F. No. 7/02/2022-DGTR	16 September 2022	Anti-dumping Duty recommended to continue after sunset review, for a further period of three (3) years.
Stainless-Steel Seamless Tubes and Pipes	China PR	F. No. 6/13/2021-DGTR	23 September 2022	Definitive anti-dumping duty is recommended to be imposed for a period of five (5) years
Toluene Di-isocyanate	China PR, Korea RP and Japan	28/2022-Cus. (ADD)	21 September 2022	Anti-dumping duty continued after sunset review

## Trade remedy actions against India

Product	Investigating Country	Document No.	Date of Document	Remarks
Barium Chloride	USA	2022-19315	7 September 2022	Scheduling of final phase of countervailing duty and anti-dumping duty investigations
Carbon and Alloy Steel Threaded Rod	USA	2022-19522	9 September 2022	ADD - Final Results of Administrative Review – Affirmative finding of sale below normal value during 25 September 2019 and 31 March 2021
Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel	USA	2022-19629	12 September	CVD - Final Results of Administrative Review – Affirmative finding of countervailable subsidies during 1 January 2020 and 31 December 2020
Ductile pipes (tubes and pipes of ductile cast iron)	European Union	Case R779 - (2022/C 363/09)	22 September 2022	Initiation of a partial interim review of the anti-dumping measures
Finished Carbon Steel Flanges	USA	2022-18580 and 18917	30 August 2022 and 1 September 2022	Affirmative Sunset Review of the anti-dumping duty and countervailing orders issued
Finished Carbon Steel Flanges	USA	2022-19367	8 September 2022	Preliminary affirmative results of anti-dumping duty administrative review during 1 August 2020 and 31 July 2021
Finished Carbon Steel Flanges	USA	2022-19368	8 September 2022	Preliminary affirmative findings of countervailing subsidies in administrative review for period 1 January 2020 till 31 December 2022
Frozen Warmwater Shrimp	USA	2022-19086	2 September 2022	Notice of Commission determination to conduct full five-year reviews, issued
Oil country tubular goods	Canada	OCTG 2022 RI	6 September 2022	Anti-dumping Duty - Re-investigation of the normal values and export prices
Stainless Steel Bar	USA	2022-19338	8 September 2022	ADD - Final Results of affirmative administrative review during period 1 February 2020 till 31 January 2021
Welded Carbon Steel Standard Pipes and Tubes	USA	2022-18399	26 August 2022	Preliminary negative determinations of circumvention of the anti-dumping order.



## WTO News

### Argentina challenges Peru's trade-remedy measures on biodiesel imports

Argentina has on 2 September 2022 sought consultations with Peru in respect of the latter's anti-dumping and countervailing measures on imports of biodiesel from Argentina. Argentina pleads violation of various provisions of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994, Agreement on Subsidies and Countervailing Measures and the General Agreement on Tariffs and Trade 1994.

### Agency heads call for urgent action to address global food security crisis

Heads of the UN Food and Agriculture Organization, International Monetary Fund, World Bank Group, World Food Programme and the WTO have issued a joint statement on 21 September calling on governments to take urgent and coordinated action to address the acute food crisis. They underscored the importance of maintaining momentum on ongoing work and building resilience for the future, which 'will require a continued comprehensive and coordinated effort to support efficient production and trade, improve transparency, accelerate innovation and joint planning and invest in food systems transformation'.



## India Customs & Trade Policy Update

### Settlement of exports and imports in Indian Rupees

Consequent to the RBI's A.P. (DIR series) Circular No. 10, dated 11 July 2022, the Ministry of Commerce has revised the Foreign Trade Policy to notify that invoicing, payment and settlement of exports and imports is also permissible in INR. Accordingly, as per the new para 2.52(d) of the FTP, settlement of trade transactions in INR may also take place through a Special Rupee Vostro Account opened by AD banks in India.

### Rice exports – Broken rice export prohibited – Export duty imposed on specified items

The Ministry of Commerce has prohibited export of broken rice with effect from 9<sup>th</sup> September 2022. Further, the provisions under Para 1.05 of the Foreign Trade Policy, 2015-2020 regarding transitional arrangement shall not be applicable for export of broken rice covered under HS Code 1006 40 00. However, during the period from 9 September till 15 October 2022, certain specified consignments of broken rice will be allowed for export. Notifications Nos. 31/2015-2020, dated 8 September 2022, 34/2015-20, dated 20

September 2022 and 35/2015-20, dated 27 September 2022 have been issued for the purpose.

Further, Ministry of Finance has imposed 20% export duty on export of rice in the husk (paddy or rough), Husked (brown) rice and Semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice). Notification No. 49/2022-Cus., dated 8 September 2022, effective from 9 September 2022, has been issued for the purpose.

### **PET flakes import relaxed**

Import of PET flakes has been permitted subject to NOC from the Ministry of Environment, Forest and Climate Change and authorisation from Directorate General of Foreign Trade (DGFT). Notification No. 32/2015-20, dated 14 September 2022 in this regard also lists various conditions which need to be fulfilled. One of the conditions is that the unit should have used domestic waste to the extent of 70% of the capacity in the previous year. It is also stated a unit will be eligible for import after at least one year of production.

### **Vegetable oils – Reduced customs duties, including AIDC, to be effective till 31 March 2023**

The Ministry of Finance has extended the sunset date for concessional rate of duty on specified vegetable oils. Exemption to crude soyabean oil, crude palm oil and crude sunflower oil will now be available till 31 March 2023 instead of till 30 September 2022. Further, the concessional rate of duty on soyabean oil (edible grade), refined bleached deodorized (RBD) palm oil, RBD palmolein, RBD palm stearin and any palm oil other than crude palm oil, and on sunflower oil (edible grade) will also be available till 31 March 2023. Further, benefit of concessional rate of Agriculture Infrastructure Development Cess (AIDC) on import of crude soya-bean oil, crude palm oil and crude sunflower oil, has been extended till 31 March 2023. Notification No. 46/2022-Cus., dated 31 August 2022 has amended Notifications Nos. 48/2021-Cus. and 49/2021-Cus. for this purpose.



## **Ratio Decidendi**

### **Countervailing duty cannot be revoked before completion of sunset review**

The Gujarat High Court has held that it is not open to the Central Government to straightway issue the Notification rescinding the countervailing duty, in the midst of sunset review investigation in respect of continuance of countervailing duty, already initiated and kept

undecided. The Court noted that though the decision of the Central Government in issuing the notification rescinding the countervailing duty was in the economic area, the countervailing duty authorities, which included the Government, must act in accordance with the statutory prescriptions in exercise of their functions and powers. According to the Court, it is the statutory exercise



which culminates into the Notification, in which the countervailing authorities must follow the codified procedure. The Court observed that when the decision is arrived at after complying with the mandatory statutory provisions, it becomes a statutory decision and is not a policy decision. It noted that even when the review process is undertaken under sub-section (6) and (7) of Section 9 of the Customs Tariff Act, 1975, such inquiry is necessary before the recommendation is made by the designated authority and thereafter, which may end up in notification by the Central Government.

The High Court in this regard also held that as per the scheme of the Customs Tariff Act read with the GATT and ASCN Agreement, the Central Government does not have any independent or inherent power to impose or modify or withdraw the countervailing duty in absence of, and without considering the recommendation from the Designated Authority. It was also of the view that the words 'unless revoked earlier' in Section 9(6) cannot be viewed as denoting powers to the Central Government to revoke the notification of countervailing duty, which is operational, without complying with the requirement of recommendatory exercise. The Court held that the determination that 'cessation of such duty is likely to lead to continuation or recurrence of subsidisation and injury' is *sine qua non* in the scheme of the provisions before notification to rescind the duty could be issued.

Resultantly, Notification No. 1/2022-Customs (CVD) dated 1 February 2022 issued by the Central Government, rescinding the countervailing duty, was quashed and set aside. As the Notification dated 1 February 2022 was set aside, it was held that the original Notification dated 7 September 2017 will revive and countervailing duty shall become leviable on the product in question. [*Realstrips Ltd. v. Union of India* – 2022 TIOL 1212 HC AHM CUS]

## Appeal to CESTAT maintainable against Central Government's office memorandum not to impose anti-dumping duty even in case of affirmative finding by DG

The Anti-dumping Bench of the CESTAT has reiterated that an appeal would lie to the Tribunal in a case where the decision of the Central Government not to impose any anti-dumping duty is conveyed through an office memorandum, despite a positive recommendation made by the designated authority in the final findings for imposing anti-dumping duty. It observed that Section 9C of the Customs Tariff Act, 1975 should be interpreted in a manner that a party should have a right of appeal against the quasi-judicial determination in relation to orders determining existence, degree and effect of any subsidy or dumping of articles imported into India.

It was of the view that the decision of the Central Government not to impose anti-dumping duty is in respect of the existence, degree and effect of any subsidy or dumping in relation to import of articles into India because the determination of the "existence, degree and effect" of dumping or subsidy or surge in imports, includes determination of non-existence of dumping, subsidy or surge in imports.

Further, in the case where the Central Government has not issued any OM, the Court was of the view that presumption can be drawn that the Central Government has taken a decision not to impose anti-dumping duty. It held that hence such cases would also fall in the category of those cases where an office memorandum has been issued conveying the decision of the Central Government not to impose anti-dumping duty. [*Apcotex Industries Limited v. Designated Authority* – Final Order Nos. 50756-50780/2022, dated 30 August 2022, CESTAT Anti-dumping Bench]

## Air conditioner kit and parts of heat exchange unit – Classification

Air conditioner kit in CKD/SKD condition, but without the capacitor, has the essential characteristics of an air-conditioner and therefore, when presented together at the stage of assessment under common invoice and bill of entry would merit classification under Heading 8415 of the Customs Tariff Act, 1975. The Authority was also of the view that parts of IDU/ODU or Cooler/Condenser [Heat Exchange Units (HEX)] imported in CKD/SKD condition would be treated as 'parts of air conditioners' in as much as such parts were specifically designed for use in the assembly of HEX (IDU/ODU or Cooler/Condenser), which was an integral part of an air-conditioner. [In RE: Mitsubishi Electric India Private Limited – 2022 VIL 69 AAR CU]

## Wireless charging pad with AC adapter and Lightning audio & charger rockstar – Classification

The United Kingdom's Upper Tribunal (Tax and Chancery Chamber) has held that a wireless charging pad with AC adapter is classifiable as

Static converter of a kind used with telecommunications apparatus, automatic data processing machines and units thereof under Heading 8504 40 30 of the EU's Common Classification. Classification under Heading 8504 40 90 as sought by the Revenue department was rejected. The Court in this regard observed that essential character of the charging pad was to enable mobile phones to be charged wirelessly and not the function of converting Alternate Current (AC) to Direct Current (DC). The Court however upheld the Revenue's classification in respect of cable adapter marketed as the lightning audio & charger rockstar for iPhones and iPads which enabled a user to charge their device and listen to audio at the same time would be classifiable under. The said goods were held to covered as insulated....wire, cable...and other insulated electric conductors, whether or not fitted with connectors, 'Other' under 8544 42 90. [*Belkin Limited v. Commissioner* – Judgement dated 2 September 2022 in Case Number: UT/2021/000176, UK's Upper Tribunal (Tax and Chancery Chamber)]

**NEW DELHI**

5 Link Road, Jangpura Extension,  
Opp. Jangpura Metro Station,  
New Delhi 110014

Phone: +91-11-4129 9811

-----

B-6/10, Safdarjung Enclave  
New Delhi -110 029

Phone: +91-11-4129 9900

E-mail : [lsdel@lakshmisri.com](mailto:lsdel@lakshmisri.com)

**MUMBAI**

2nd floor, B&C Wing,  
Cnergy IT Park, Appa Saheb Marathe Marg,  
(Near Century Bazar)Prabhadevi,  
Mumbai - 400025

Phone: +91-22-24392500

E-mail : [lsbom@lakshmisri.com](mailto:lsbom@lakshmisri.com)

**CHENNAI**

2, Wallace Garden, 2nd Street  
Chennai - 600 006

Phone: +91-44-2833 4700

E-mail : [lsmds@lakshmisri.com](mailto:lsmds@lakshmisri.com)

**BENGALURU**

4th floor, World Trade Center  
Brigade Gateway Campus  
26/1, Dr. Rajkumar Road,  
Malleswaram West, Bangalore-560 055.

Phone: +91-80-49331800

Fax: +91-80-49331899

E-mail : [lsblr@lakshmisri.com](mailto:lsblr@lakshmisri.com)

**HYDERABAD**

'Hastigiri', 5-9-163, Chapel Road  
Opp. Methodist Church,  
Nampally

Hyderabad - 500 001

Phone: +91-40-2323 4924

E-mail : [lshyd@lakshmisri.com](mailto:lshyd@lakshmisri.com)

**AHMEDABAD**

B-334, SAKAR-VII,  
Nehru Bridge Corner, Ashram Road,  
Ahmedabad - 380 009

Phone: +91-79-4001 4500

E-mail : [lsahd@lakshmisri.com](mailto:lsahd@lakshmisri.com)

**PUNE**

607-609, Nucleus, 1 Church Road,  
Camp, Pune-411 001.

Phone: +91-20-6680 1900

E-mail : [ls pune@lakshmisri.com](mailto:ls pune@lakshmisri.com)

**KOLKATA**

2nd Floor, Kanak Building  
41, Chowringhee Road,  
Kolkatta-700071

Phone: +91-33-4005 5570

E-mail : [lskolkata@lakshmisri.com](mailto:lskolkata@lakshmisri.com)

**CHANDIGARH**

1st Floor, SCO No. 59,  
Sector 26,

Chandigarh -160026

Phone: +91-172-4921700

E-mail : [lschd@lakshmisri.com](mailto:lschd@lakshmisri.com)

**GURUGRAM**

OS2 & OS3, 5th floor,  
Corporate Office Tower,  
Ambience Island,

Sector 25-A,

Gurgaon-122001

Phone: +91-124-477 1300

E-mail : [lsgurgaon@lakshmisri.com](mailto:lsgurgaon@lakshmisri.com)

**PRAYAGRAJ (ALLAHABAD)**

3/1A/3, (opposite Auto Sales),  
Colvin Road, (Lohia Marg),  
Allahabad -211001 (U.P.)

Phone: +91-532-2421037, 2420359

E-mail : [lsallahabad@lakshmisri.com](mailto:lsallahabad@lakshmisri.com)

**KOCHI**

First floor, PDR Bhavan,  
Palliyil Lane, Foreshore Road,  
Ernakulam Kochi-682016

Phone: +91-484 4869018; 4867852

E-mail : [lskochi@lakshmisri.com](mailto:lskochi@lakshmisri.com)

**JAIPUR**

2nd Floor (Front side),  
Unique Destination, Tonk Road,  
Near Laxmi Mandir Cinema Crossing,  
Jaipur - 302 015

Phone: +91-141-456 1200

E-mail : [lsjaipur@lakshmisri.com](mailto:lsjaipur@lakshmisri.com)

**NAGPUR**

First Floor, HRM Design Space,  
90-A, Next to Ram Mandir, Ramnagar,  
Nagpur - 440033

Phone: +91-712-2959038/2959048

E-mail : [lsnagpur@lakshmisri.com](mailto:lsnagpur@lakshmisri.com)

**Disclaimer:** *International Trade Amicus* is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. The information provided is not intended to create an attorney-client relationship and not for advertising or soliciting. Lakshmikumaran & Sridharan does not intend to advertise its services or solicit work through this newsletter. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this newsletter or for any action taken based on its contents. The views expressed in the article(s) in this newsletter are personal views of the author(s). Unsolicited mails or information sent to Lakshmikumaran & Sridharan will not be treated as confidential and do not create attorney-client relationship with Lakshmikumaran & Sridharan. This issue covers news and developments till 29 September 2022. To unsubscribe, e-mail Knowledge Management Team at [newsletter.itrade@lakshmisri.com](mailto:newsletter.itrade@lakshmisri.com)

[www.lakshmisri.com](http://www.lakshmisri.com)

[www.gst.lakshmisri.com](http://www.gst.lakshmisri.com)

[www.addb.lakshmisri.com](http://www.addb.lakshmisri.com)

[www.lakshmisri.cn](http://www.lakshmisri.cn)