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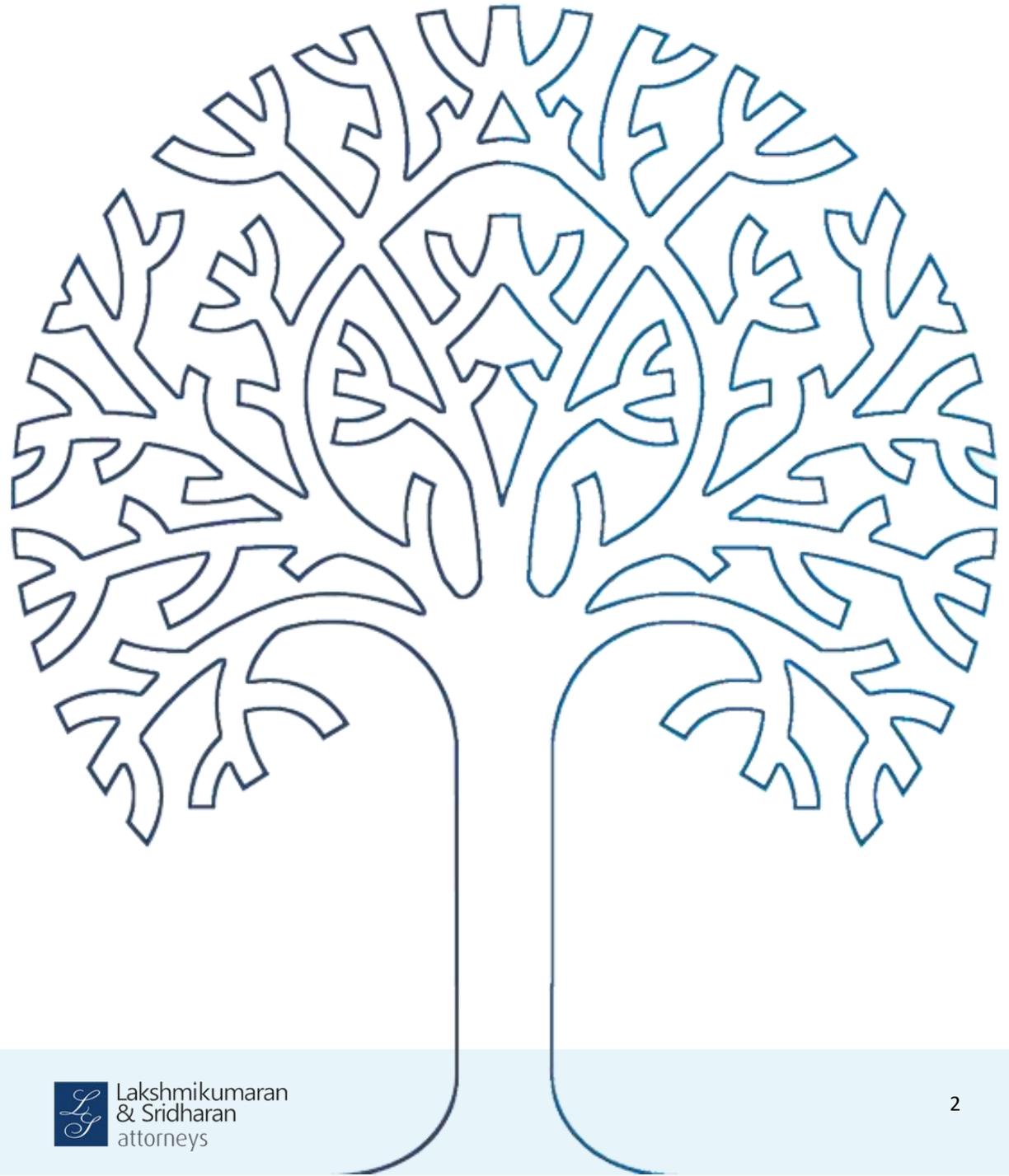


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Article

Circumvention of Trade Remedy measures – A critical analysis of Indian provision

By **Gopakrushna Das**

The article in this issue of International Trade Amicus analyses the trade remedy circumvention provision when an unassembled, incomplete or unfinished article is imported and assembled, completed or finished in India or in some other country. Reiterating the provisions and after elaborately discussing the provisions relating to 'change in pattern of trade' and 'nature of operations', the article goes on to discuss the circumvention provisions as applicable in the European Union and the United States of America, with respect to assembly operations and processing activity. According to the author, it is imperative that the Indian Authority also considers a broader perspective for carrying out circumvention investigations. He states that the Authority, rather than relying on quantitative value addition criteria, may consider adopting a holistic approach to ascertain whether there is due cause and economic justification in the activity which will help in reducing hardship to genuine business carried out by an operator.

Circumvention of Trade Remedy measures – A critical analysis of Indian provision

By Gopakrushna Das

Trade remedy measures are applicable only to specific products originating in certain countries. Sometimes exporters make changes in the business model to overcome the measures by circumventing the duties and thereby rendering the measures largely ineffective.

In order to arrest such practice, many countries like the EU, UK, USA, Australia and India have incorporated the provision relating to circumvention of trade remedial measures in their trade remedy laws.

In India, the provision relating to circumvention with respect to Countervailing duty and Anti-dumping duty have been incorporated under Section 9(1A) and Section 9A(1A) of the Customs Tariff Act, 1975, respectively.

The above provision has primarily identified the following three types of scenarios wherein a circumvention of trade remedial measures can be said to have taken place –

- Alteration of the description or name or composition of the article which are subject to the measure (minor alteration), or
- By import of such article in an unassembled or disassembled or incomplete form (de-localizing assembly operations), or

- By changing the country of its origin or export (transshipment).

Further, Rules have been prescribed in Anti-dumping/Countervailing duty Customs Tariff Rules to operationalise the provisions.¹

Rule 25(1) under Anti-dumping Rules states that a circumvention of anti-dumping duty can be said to be taking place only when -

- a change in the pattern of trade between any country and India or between individual companies in any country subject to measures and India is established;
- this change in pattern of trade must stem from a practice, process or work for which there is insufficient cause or economic justification other than the imposition of the duty;
- there must be evidence of injury or that the remedial effects of the duty are being undermined in terms of the prices or quantities or both of the like product; and
- there must be evidence of dumping in relation to the normal values previously established for the like product.

¹ Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995

Further, Rule 25(2) under AD Rules provides that the practice, process or work referred above would cover in its ambit certain operations that would amount to circumvention. This includes operation in which an unassembled, incomplete or unfinished article is imported and assembled, completed or finished in India or in some other country. With respect to this kind of operation, the Rule specifies that circumvention can be said to be taking place when –

- i. the operation started or increased after, or just prior to, the anti-dumping investigations and
- ii. the parts and components are imported from the country subject to measures; and
- iii. the value addition (i.e., the cost of assembled, complete or finished article less value of imported parts or components), during the assembly or completion operation, is less than 35% of the manufacturing cost.

As per explanation to above Rule, 'value' means the cost of assembled, complete or finished article less value of imported parts or components. For the purposes of calculating the 'value', expenses on account of payments relating to intellectual property rights, royalty, technical know-how fees and consultancy charges, shall not be taken into account.

In the present article, we will analyse the circumvention provision involving above mentioned operation when an unassembled, incomplete or unfinished article is imported and assembled, completed or finished in India or in some other country.

Change in pattern of trade

At the outset, in order to establish circumvention, there should be a change in the pattern of trade. Therefore, in terms of the

provision, the investigating Authority will first analyse whether the operation started or increased after, or just prior to, the anti-dumping investigations. In other words, the Authority will be required to establish that there is no plausible alternative explanation for the change in the pattern of trade.

In past circumvention cases investigated by India, where the operation only began after the measures were imposed, it has been presumed that the practice stems from the anti-dumping measures unless it is demonstrated that the change in the pattern of trade occurred due to other factors.

Nature of operation

As far as operations to be covered under practice, process or work, from a cursory look of the provision, it appears that the following type of operation are intended to cover in this particular provision -

- a. when unassembled article is imported and assembled in India or in some other country.
- b. when incomplete or unfinished article is imported and completed or finished in India or in some other country.

Further, the provision also entails for checking, first, whether to carry out above operation, parts/components are imported from country subject to measures. Second, whether the value addition is less than the threshold of 35%. All these conditions need to be cumulatively satisfied in order to ascertain circumvention.

The above includes two types of operations. First, where pure assembly of unassembled imported components are carried out which generally involves minimal processing activity. Second, where

processing is carried out on unfinished product to convert into a complete finished goods.

In the second category, there can be a situation where the processing activity carried out on the product may substantially transform the product into a different product than the input.

It is worth to mention here that the practice, process or work should first be analysed to ascertain whether there is sufficient cause or economic justification for carrying out such activity other than to avoid the imposition of the duty. However, the provision by specifying the value addition norms of 35% has quantified the meaning of economic justification.

In other words, any operation which does not meet the threshold criteria of 35% value addition, shall automatically amount to insufficient cause or economic justification even if there is substantial transformation of the product from input used or there is substantial investment in plant & machinery to carry out such operation with an intent to carry out such operation under a prudent business plan.

In this regard, reference can be made to following past anti-circumvention investigations by Indian Authority wherein circumvention was established where value addition was found below 35%.

- On imports of Cold-Rolled Flat Products of Stainless Steel originating in or exported from China PR, Korea, European Union, South Africa, Taiwan, Thailand and USA.
- On the imports of Jute Sacking Bags from Bangladesh

- On Diclofenac Sodium (DFS) by imports of "Indolinone", an unfinished form of "DFS", originating in or exported from China PR
- On the imports of "O-Acid", originating in and exported from China PR.

Provision under the EU and the USA with respect to assembly operations and processing activity

European Union

Article 13 of the EU AD Regulation contains both a general rule [Article 13(1)] and a specific rule for certain types of circumvention, namely through assembly operations [Article 13(2)]. It is important to note that Article 13(2) of the EU AD Regulation provides circumvention practices in specific cases involving assembly operations only carried out in the EU or in a third country. The said rule has prescribed the value addition norms (60/40 test or 25% test) for determining circumvention only with respect to operation involving assembly operation.

In an operation wherein processing activity is carried out on a product, in such a situation the EU applies the macro level analysis of operation to ascertain whether there is due cause and economic justification other than the avoidance of the duty.

In this regard, reference can be made to the Anti-Circumvention investigation pertaining to certain seamless pipes and tubes of stainless steel originating in China and consigned through India.² In the said case, the EU Authority held that activity carried out in India

² Commission Implementing Regulation (EU) 2017/2093 of 15 November 2017.

represented a substantial transformation of the product and that there was due cause and economic justification other than the avoidance of the duty for any change in the pattern of trade between China, India and the EU. On this basis, the EU Authority terminated the Anti Circumvention Investigation against India.

In the said case, in order to arrive at the conclusion, the EU Authority had verified the production facilities of the Indian exporting producers in order to be sure that the Indian producers were capable of producing the goods that were exported to the EU. During the investigation, the EU Authority focused on the actual company-specific data, confirming the nature of the semi-finished products that entered the Indian mills, the degree of processing in those mills and the economic justification for such activity.

The EU Authority also verified the capacity utilisation of the cooperating Indian exporting producers, finding that the production capacity generally exceeded the actual production output throughout the investigation period. This also supported the finding that the majority of the companies were equipped by the necessary fixed assets already before the initiation of the original investigation.

United States of America

In the USA, Section 781(b)(1) of the Tariff Act of 1930 is relevant which provides that a circumvention inquiry can be initiated when merchandise of the same class or kind subject to an existing AD / CVD order is completed or assembled in a foreign country other than the country to which such order applies.

In conducting circumvention inquiries under Section 781(b)(1) of the Act, the US Department of Commerce (Commerce) *inter alia* ascertains whether the process of assembly or completion in the foreign country is minor or insignificant.

Further, in determining whether or not the process of assembly or completion in a third country is minor or insignificant under Section 781(b)(1)(C) of the Act, Section 781(b)(2) of the Act directs Commerce to consider:

- a. the level of investment in the foreign country,
- b. the level of research and development in the foreign country,
- c. the nature of the production process in the foreign country,
- d. the extent of production facilities in the foreign country, and
- e. whether or not the value of processing performed in the foreign country represents a small proportion of the value of the merchandise imported into the United States.

However, it is pertinent to note that no single factor, by itself, controls Commerce's determination of whether the process of assembly or completion in a third country is minor or insignificant. Accordingly, it is the Commerce's practice to evaluate each of the five factors as they exist in the third country, depending on the totality of the circumstances in a particular circumvention inquiry.

The Commerce does not rely on specific value addition rules and bases its analysis on both qualitative and quantitative factors in determining whether the process of assembly or completion in third country is minor or insignificant, in accordance with the criteria of section 781(b)(2) of the Act. This approach is consistently followed in all circumvention inquiries.

Conclusion

In view of the above jurisprudence in the EU and USA, it is imperative that the Indian Authority also considers a broader

perspective for carrying out circumvention investigations. With respect to an operation wherein processing activity is carried out on incomplete or unfinished article either in India or in some other country before being imported into India, the Authority rather than relying on quantitative value addition criteria, may consider adopting a holistic approach to ascertain whether there is due cause and

economic justification in the activity. This will certainly help in reducing hardship to genuine business carried out by an operator.

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Trade Remedy

News



- Aluminium frame for solar panels/modules from China PR – India initiates anti-dumping investigation
- Cold-drawn mechanical tubing of carbon and alloy steel from India – USA issues preliminary results of anti-dumping duty administrative review (continuation of ADD orders)
- Flax yarn of below 70 Lea count from China PR – India's DGTR recommends continuation of anti-dumping duty after sunset review
- Forged steel fluid end blocks from India – USA determines net countervailable subsidy rate
- Frozen warmwater shrimp and prawns from India – USA notifies initiation of ADD changed circumstances review
- Frozen warmwater shrimp from India – USA continues anti-dumping duty orders after third review
- Glycine from India – USA notifies determination of weighted-average dumping margins
- Isobutylene- Isoprene Rubber (IIR) from China PR, Russia, Saudi Arabia, Singapore and USA – India initiates anti-dumping investigation
- Low ash metallurgical coke – India initiates Safeguard (Quantitative Restrictions) investigation
- Meta Phenylene Diamine (MPDA) from China PR – India initiates anti-dumping duty sunset review investigation
- Oxalic Acid from India – European Union initiates expiry review of anti-dumping measures
- Paper shopping bags from India – USA notifies finding of reasonable indication of material injury in ADD and CVD investigations
- Quartz surface products from India – USA notifies determination of weighted avg. margin as zero



Trade Remedy actions by India

Product	Country	Notification No.	Date of notification	Remarks
Aluminium frame for solar panels/modules	China PR	F. No. 6/07/2023-DGTR	30 June 2023	Anti-dumping investigation initiated
Flax yarn of below 70 Lea count	China PR	F. No. 7/03/2023-DGTR	16 July 2023	ADD sunset review recommends continuation of duty
Isobutylene- Isoprene Rubber (IIR)	China PR, Russia, Saudi Arabia, Singapore and USA	F. No. 6/05/2023-DGTR	30 June 2023	Anti-dumping investigation initiated
Low ash metallurgical coke	Safeguards	F. No. 22/04/2023-DGTR	30 June 2023	Safeguard (Quantitative Restrictions) investigation initiated
Meta Phenylene Diamine (MPDA)	China PR	F No. 7/06/2023-DGTR	30 June 2023	ADD sunset review initiated

Trade remedy measures against India

Product	Investigating Country	Document No.	Date of Document	Remarks
Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel	USA	2023-14395	7 July 2023	Preliminary results of anti-dumping duty administrative review (Continuation of ADD orders)

Product	Investigating Country	Document No.	Date of Document	Remarks
Forged Steel Fluid End Blocks	USA	2023-15948	27 July 2023	Final results of administrative review (Determined the net countervailable subsidy rate)
Frozen Warmwater Shrimp	USA	2023-14181	26 June 2023	Third Review - Continuation of anti-dumping Duty Orders
Frozen warmwater shrimp and prawns	USA	2023-15511	21 July 2023	Notice of initiation of ADD changed circumstances review
Glycine	USA	2023-14394	7 July 2023	Preliminary results of anti-dumping duty administrative review (Determination of weighted-average dumping margins)
Oxalic Acid	EU	C 230/160	30 June 2023	Initiation of expiry review of anti-dumping measures
Paper Shopping Bags	USA	USITC Investigation Nos. 701-TA-690-691 and 731-TA-1619-1627	17 July 2023	ADD & CVD – Finding of reasonable indication of material injury
Quartz Surface Products	USA	2023-14396	7 July 2023	Preliminary results of anti-dumping duty administrative review, Preliminary Determination of No Shipments and Partial Rescission of Antidumping Duty Administrative Review; 2021-2022 (Weighted Avg. Margin determined as Zero)



WTO News

- USA's anti-dumping and countervailing duties on ripe olives from Spain – Compliance panel established at EU's request
- Indonesia launches safeguard investigation on certain mineral wools

USA's anti-dumping and countervailing duties on ripe olives from Spain – Compliance panel established at EU's request

The European Union (EU) has requested the establishment of a compliance panel to assess whether the United States has fully complied with a previous World Trade Organization (WTO) ruling. The earlier panel had found that certain aspects of US investigations leading to the imposition of countervailing duties on ripe olives from Spain were inconsistent with WTO rules. Despite unsuccessful attempts to resolve the dispute through consultations held in Geneva on 24 May, the EU proceeded with its request for the compliance panel.

Expressing regret at the need for litigation, the EU stated that numerous efforts to find a solution had failed due to the lack of engagement by the United States. Disagreeing with the US's assertion that it had completed the implementation of the ruling through a final determination adopted on 20 December 2022, the EU called for the

US's cooperation with both the EU and the panel to expedite the compliance procedure. In response, the United States expressed disappointment but agreed to the establishment of the compliance panel based on a procedural understanding with the EU. The US also reaffirmed its willingness to engage constructively with the EU to resolve the dispute.

The Dispute Settlement Body (DSB) has on 28 July approved the establishment of the compliance panel, and several countries, including Canada, Türkiye, Switzerland, China, Brazil, Japan, the Russian Federation, and India, have reserved their third-party rights in the proceedings, indicating the case's significance in international trade relations.

Indonesia launches safeguard investigation on certain mineral wools

On 27 July 2023, Indonesia has notified WTO's Committee on Safeguards that it had decided to initiate on 25 July 2023 a safeguard investigation on slag wool, rock wool, and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls, classifiable under Harmonized System (HS.) Code 6806.10.00.

India Customs & Trade Policy Update



- EPCG scheme – Condonation of delay in submission of installation certificate
- Rice – Export of non-basmati white rice prohibited
- Gold imports made 'restricted' – Imports by SEZ still 'free'
- Food supplements containing botanicals – Policy conditions for export to EU and UK notified
- De-oiled rice bran – Export prohibited till 30 November 2023
- Potato imports from Bhutan allowed till 30 June 2024
- India-Japan CEPA – HS Code mentioned in Certificate of Origin needs to be correlated to that mentioned in Bill of Entry



EPCG scheme – Condonation of delay in submission of installation certificate

As a measure to promote ease of doing business, the DGFT has relaxed the procedure regarding acceptance of installation certificate under EPCG Scheme for authorizations issued under FTP, 2009-14 and FTP, 2015-20 (up to 31 March 2023) beyond the prescribed time limit. Now the jurisdictional RAs may accept such installation certificates up to 31 December 2023 for regularization on payment of late fee of INR 10,000/- per authorization (in addition to composition fee, wherever applicable), subject to the conditions that the installation certificate was obtained within the prescribed period, but it could not be submitted within time; the authorization holder has given *bona fide* reasons for delay; and the subject EPCG authorization is not under investigation/adjudication. DGFT Public Notice No. 22/2023, dated 13 July 2023 has been issued for the purposes.

Rice – Export of non-basmati white rice prohibited

Export of non-basmati white rice falling under ITC(HS) Code 1006 30 90 has been prohibited with effect from 20 July 2023. As per DGFT Notification No. 20/2023, dated 20 July 2023 issued for the purpose, the provisions of Para 1.05 of the Foreign Trade Policy regarding transitional arrangements will not be applicable for export of non-basmati rice. The notification however mentions 4 conditions under which export of such rice will be allowed. Accordingly, rice export would be allowed if the loading of such rice had commenced before this notification, where shipping bill is filed and vessels have already berthed or arrived and anchored, where the rice has been handed over

to customs before the notification, and lastly in case of permission granted by Government of India to other countries to meet their food security needs.

Gold imports made 'restricted' – Imports by SEZ still 'free'

By Notification No. 19/2023 dated 12 July 2023, the import policy and policy condition for import of gold under ITC (HS) Code 7113 19 11, 7113 19 19 and 7114 19 10 has been amended. As per the amended import policy and policy condition, import of gold under the aforementioned codes has been amended from 'Free' to 'Restricted', with immediate effect. However, import of gold covered under ITC (HS) Code 7113 19 11 shall be permitted freely without any import licence, under India-UAE CEPA Tariff Rate Quota. It may be noted that according to Policy Circular No. 3/2023-24, dated 14 July 2023 imports made by SEZ units under the abovementioned codes are outside the purview of Notification No. 19/2023. The DGFT has relied upon Rule 27(1) of the Special Economic Zone Rules, 2006 for this purpose.

Food supplements containing botanicals – Policy conditions for export to EU and UK notified

The DGFT has notified Policy conditions for export of food supplements containing botanicals to the European Union and the United Kingdom. The goods in this case are covered under ITC(HS) Codes 1302 and 2106 and are intended for human or animal consumption. The export will henceforth be allowed only subject to issuance of official certificate by Export Inspection Council or Export

Inspection Agencies. The certificate is to be based on satisfactory analytical test report from the approved laboratories only. Notification No. 22/2023, dated 31 July 2023 has been issued for the purpose.

De-oiled rice bran – Export prohibited till 30 November 2023

Export of de-oiled rice bran has been made prohibited with effect from 28 July 2023. The export prohibition of this product covered under ITC(HS) Code 2306 or any other HS Code will last till 30 November 2023. Notification No. 21/2023, dated 28 July 2023 has been issued for the purpose.

Potato imports from Bhutan allowed till 30 June 2024

The DGFT has allowed imports of potato from Bhutan freely, i.e. without any licence, till 30 June 2024. Import of this product covered under ITC(HS) Code 07019000 from Bhutan was earlier allowed only till 30 June 2023. Notification No. 16/2023, dated 3 July 2023 has been

issued for the purpose. It may be noted that import of potatoes, fresh or chilled, is otherwise restricted.

India-Japan CEPA – HS Code mentioned in Certificate of Origin needs to be correlated to that mentioned in Bill of Entry

Observing that there is use of different versions of HS Code for Customs clearance of imports under India-Japan CEPA, the CBIC has clarified that for the purpose of Customs clearance, the HS code (2007 version) as per Certificate of Origin issued under India-Japan CEPA needs to be correlated with the HS Code (2022 version) mentioned in the of Bill of Entry B/E, at the time of Customs clearance. The Instruction No. 19/2023-Cus., dated 4 July 2023 issued for the purpose notes in this regard that the India-Japan CEPA was negotiated on the basis of HS 2007 and hence the Certificate of Origin should contain the six digit classification based on HS 2007, while the tariff preferences have been amended on account of transposition to existing HS 2022.



Ratio Decidendi

- Anti-dumping duty – Timelines for Union of India to decide on recommendations of Designated Authority – Time for which Court orders were operable to be excluded – Delhi High Court

Anti-dumping duty – Timelines for UoI to decide on recommendations of Designated Authority – Time for which Court orders were operable to be excluded

The Delhi High Court has held that the timelines provided under Rule 18 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, for the Union of India to decide on the recommendations made by the Designated Authority, have to factor in other vagaries. According to the Court, the situations like exporter

of the subject goods approaching Courts in India for redressal of its grievance and obtaining interim orders, should also be covered.

The High Court stated that it would not be out of place to read into Rule 18 the requirement to extend the time frame given therein, by excluding the period for which orders of the Court remained operable. The Court in this regard was of the view that this would not amount to supplanting the Rule but would on the other hand balance the interest of both the exporter of the subject article which is under investigation as well as the domestic industry.

Supreme Court's decision in the case of *J.K. Industries* was distinguished by the High Court while it also disagreed with the Gujarat High Court decision in the case of *Nirma Ltd. [Dow Chemical International Pvt. Ltd. v. Union of India - 2023 (7) TMI 924 - Delhi High Court]*

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