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An e-newsletter from  
Lakshmikumaran & Sridharan, India

March 2020 / Issue – 105

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**March**  
2020



## Article

### Circumvention provisions relating to anti-dumping duty – Analysis of recent amendments

By **Shubhi Khare**

Trade Remedy measures act as a shield for the domestic industries of importing countries, since they curb excessive and unfair imports into the country and allow healthy competition to exist. Since anti-dumping and countervailing duties target unfair imports, they are imposed on imports of specific goods 'originating in or exported from' specific countries. Circumvention is a mechanism used by companies to 'avoid' such duty on goods they seek to export to the countries who have put trade remedy measures in force. Such practices make the imposition of trade remedy measures redundant and allow the influx of unfair imports into the country. The Indian Government has proposed to strengthen these anti-circumvention provisions as part of the Union Budget 2020-21. To facilitate this, Ministry of Finance released an amendment *vide* Notification 09/2020 Customs (N.T.), dated February 2, 2020 introducing Custom Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury Amendment) Rules, 2020 ("**Anti-dumping Amendment Rules**"). The amendment, among other things, substituted Rule 25 of Customs Tariff (Identification, Assessment and Collection of Antidumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 ("**ADD Rules**") governing circumvention provisions in India. It must be noted that the anti-circumvention provisions have also been extended to the anti-subsidy regime.

Rule 25 of the ADD Rules provides for circumvention provisions relating to anti-dumping

duties in India. Post-amendment, circumvention is defined as a 'change in the pattern of trade' between countries or companies, as result of a 'practice, process, or work' for which:

- a. There is no justification, economic or otherwise, other than imposition of anti-dumping duty, for such changed trade pattern and,
- b. The remedial effect of the anti-dumping duty has been undermined in terms of price or quantity or both of like products and,
- c. There is evidence of dumping in relation to the normal values previously established for the like product, if necessary with appropriate changes or adjustments.

The introduction of the requirement of 'evidence of dumping in relation to the normal values previously established for the like product' is an important addition to the anti-circumvention laws. It may seem that a change in trade pattern would not necessarily pose a threat to the domestic industry of the country, if it does not result in dumping, however, that may not always be the case. Dumping occurs when the goods are exported at a price lower than the normal value. It must be noted that as per Section 9A of the Customs Tariff Act 1975 ("**Customs Tariff Act**") normal value in relation to an article is calculated on the basis of:

- a. Domestic prices of the exporting country in the ordinary course of trade;
- b. Representative prices of the article exported from the exporting country to appropriate third countries in the ordinary course of trade; or
- c. The cost of production in the country of origin with appropriate adjustments.

Therefore, in case of third-country circumvention, various exporters often select a third country with a lower 'normal value', i.e. lower domestic prices etc., to decrease the quantum of dumping margin as much as possible. However, this provision eliminates such a possibility by ensuring that the normal value of the original investigation is considered to establish dumping, and not of the third country. To illustrate, anti-dumping duties has been imposed on a said product from Country X, with a normal value of USD 100/MT. Country X was exporting the said product into India at USD 90/MT and was therefore dumping and injuring the domestic industry. Exporters from Country X re-route the exports of the said product via Country Y, which has a normal value of USD 90/MT. In this situation, such re-routing would appear to be inconsequential since the dumping reduces to de-minimis or NIL. However, the products are still being dumped by USD 10/MT and are causing subsequent injury to the domestic industry.

Therefore, as per this new amendment, when there is an anti-circumvention investigation, the export price would be compared with the previously established normal value in an earlier investigation. However, it must be noted that the investigation time for anti-circumvention proceedings is 12–18 months. Therefore, there may exist possibility that the earlier normal value

becomes redundant for the purposes of determining the dumping margin.

Further, 'practice, process, or work', was originally limited to three circumvention activities, i.e.:

- a. Importation of subject goods in unassembled, unfinished or incomplete form which are assembled, finished or completed in India or any other country;
- b. Product under Investigation ("PUI") is imported after minor alteration; and
- c. PUI is exported to India by exporter or producer subject to anti-dumping duties through other producer or exporter or country not subject to anti-dumping duty.

A residual clause has been added to this definition to include "*any other manner whereby the anti-dumping duty so imposed is rendered ineffective.*" It appears that the Authority has now been given ample discretion by the Anti-Dumping Amendment Rules to determine circumvention and take appropriate action against the same when it appears that effect of anti-dumping duty has been undermined by change in trade practice. However, it is relevant to note that Section 9A(1A) of the Customs Tariff Act, which provides for extension of anti-dumping duty (on article or country) due to circumvention, already provides for possibility of determination of circumvention when by 'any other manner', the anti-dumping duty imposed is rendered ineffective. The amendment has effectively aligned provision of circumvention in the Customs Tariff Act with the ADD Rules governing circumvention.

Another amendment which has been introduced is the new *proviso* under substituted Rule 25(2)(a)(ii) which lays out the calculation of value addition. The provision reads as under:

*“(ii) the value added to the inputs brought in, during the assembly or completion operation, is less than 35% of the manufacturing cost:*

***Provided that for calculation of value addition, expenses on account of procurement of technology, such as patents, copyright, trademark, royalty, technical know-how, consultancy charges, etc., shall not be included in the value of the parts brought in.***

*Explanation I. – ‘Value’ means the cost of assembled, complete or finished article less value of imported parts or components.*

***Explanation II. - 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.”***

### Conclusion

To sum up, the amendment has broadened the scope of pattern of trade or circumvention

analysis. The inclusion of “*any other manner*” and its analysis thereof, might further increase administrative costs for the Authority which is already saddled with the task of differentiating between genuine “*economic justification*” and circumventing practice.

It must further be noted that WTO Agreements are silent on the issue of anti-circumvention despite lengthy discussion concerning the same during the Uruguay Round. Given the complexity of the issue, the Ministerial decision adopted in Marrakesh recognized the importance of uniform rules on the matter and agreed to refer the matter to the GATT Committee on Anti-Dumping for discussion. However, WTO members have not reached a unanimous decision in regard to circumvention till today. While the anti-circumvention laws introduced by India are similar to the ones across the globe, it is to be seen whether the introduction of an anti-circumvention regime by the WTO would have any impact on India’s laws.

**[The author is an Associate in International Trade Practice, Lakshmikumaran & Sridharan, New Delhi]**



## Trade Remedy News

### Trade Remedy actions by India

Product	Country	Notification No.	Date of Notification	Remarks
Aluminium and Zinc coated flat products	China PR, Vietnam, Korea RP	F. No. 6/4/2019-DGTR	21-2-2020	Definitive Anti-dumping duty recommended

Product	Country	Notification No.	Date of Notification	Remarks
Chlorinated Polyvinyl Chloride (CPVC) Resin	China PR and Korea RP	5/2020-Cus. (ADD)	7-3-2020	Definitive Anti-dumping Duty imposed for a period of five years
Electronic calculators	Malaysia	F. No. 6/22/2019-DGTR	18-3-2020	Definitive Anti-dumping duty recommended
Flexible Slabstock Polyol	Singapore	F. No. 7/12/2019-DGTR	17-3-2020	Sunset review recommends continuation of anti-dumping duty
Nylon Multi-Filament Yarn	China PR, Korea RP, Taiwan, Thailand	F. No. 6/11/2019-DGTR	4-3-2020	Definitive Anti-dumping duty recommended
Phenol	Thailand, USA	F. No. 6/3/2020-DGTR	25-2-2020	Initiation of Anti-dumping investigation
Plain Medium Density Fibre Board	China PR, Malaysia, Thailand, Sri Lanka	F. No. 7/6/2020-DGTR	28-2-2020	Initiation of Second Sunset Review investigation
Refined Bleached Deodorised Palm olein and Refined Bleached Deodorised Palm Oil	Malaysia	F. No. 22/4/2019-DGTR	28-2-2020	Safeguard duty recommended under under India-Malaysia Comprehensive Economic Cooperation Agreement (Bilateral Safeguard Measures) Rules, 2017
Sheet Glass	China PR	6/2020-Cus. (ADD)	12-3-2020	Anti-dumping duty extended for a period of five years
Soda Ash	Turkey	F. No. 6/38/2019-DGTR	2-3-2020	Initiation of Anti-Subsidy/ Countervailing Duty investigation
Solar Cells whether or not assembled in modules or panels	--	F. No. 22/1/2020-DGTR	3-3-2020	Initiation of Review investigation for continued imposition of safeguard duty



## Trade remedy actions against India

Product	Country	Notification No.	Date of Notification	Remarks
Carbazole Violet Pigment 23	USA	85 FR 15763 [A-533-838]	19-3-2020	Rescission of Antidumping Duty Administrative Review; 2018-2019
Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel	USA	85 FR 12897 [C-533-874]	5-3-2020	Preliminary Results of Countervailing Duty Administrative Review, 2017-2018
Commodity matchbox	USA	85 FR 12253 [A-533-848 and C-533-849]	2-3-2020	ADD and CVD sunset reviews initiated
Frozen Warmwater Shrimp	USA	85 FR 13131 [A-533-840]	6-3-2020	Preliminary Results of Antidumping Duty Administrative Review; 2018-2019
Graphite Electrode Systems (certain) (GES)	EU	2020/C 67/03	2-3-2020	ADD and CVD – Initiation of partial interim review, Article 11(3)part
Oil country tubular goods	Canada	OCTG2 2020 ER	25-2-2020	ADD – Initiation of expiry review
Oil country tubular goods	USA	85 FR 12774 [A-533-857]	4-3-2020	ADD - Affirmative sunset review
Polyethylene Terephthalate Film, Sheet, and Strip	USA	85 FR 14463 [C-533-825]	12-3-2020	Final Results of Countervailing Duty Administrative Review; 2017
Prestressed concrete steel wire strand	USA	85 FR 12253 [A-533-828 and C-533-829]	2-3-2020	ADD and CVD sunset reviews initiated
Stainless Steel Bar	USA	85 FR 12520 [A-533-810]	3-3-2020	Preliminary Results of Antidumping Duty Administrative Review; and Rescission of Review in Part; 2018-2019
Tubes and pipes of ductile cast iron	EU	Commission Implementing Decision (EU) 2020/290	2-3-2020	CVD – Partial interim review terminated



## WTO News

### EU's Safeguard measures on steel products – Turkey initiates dispute

Turkey has initiated consultations with the European Union concerning the provisional and definitive safeguard measures imposed by the European Union on imports of certain steel products and the investigation that led to the imposition of those measures. According to the communication dated 13-3-2020 and circulated vide WT/DS595/1 on 19<sup>th</sup> of March 2020, Turkey pleads that the measures are inconsistent with the European Union's obligations under the GATT 1994 and the Agreement on Safeguards. Turkey alleges violation of Articles 2.1, 3.1, 4.1(b), 4.1(c), 4.2(a), 4.2(b), 4.2(c), 6 and 9.1 of the Agreement on Safeguards and Article XIX:1(a) of the GATT 1994 by EU as it failed to make reasoned and adequate findings and conclusions with respect to its determinations relating to the products concerned, the domestic like products and the domestic industry. Among other allegations, Turkey also pleads that the EU failed to make reasoned and adequate findings and conclusions with respect to its determinations as to the unforeseen developments, and the effect of the obligations incurred under the GATT 1994. It may be noted that the European Union had on 31 January 2019 adopted a regulation imposing definitive safeguard measures for a period of three years, including the period of imposition of the provisional measures. The measures are set to expire on 30<sup>th</sup> of June 2021.

### Safeguard measures

#### ***Ukraine initiates safeguard investigations on polymeric materials and caustic soda***

On 28 February 2020, Ukraine notified to the WTO's Committee on Safeguards that it initiated a safeguard investigation on polymeric materials on 25 February 2020. The Committee was similarly notified on 18-2-2020 on initiation of safeguard measures on caustic soda on 11<sup>th</sup> of February.

#### ***Philippines initiates safeguard investigation on motor vehicles***

On 18 February 2020, the Philippines notified to the WTO's Committee on Safeguards that it initiated a preliminary safeguard investigation on motor vehicles on 6 February 2020.

### COVID-19 effect on 12th Ministerial Conference – Media and non-governmental organisations' accreditation suspended

Following Kazakhstan's request to revisit the decision to hold WTO's 12th Ministerial Conference (MC12) on 8-11 June in Nur Sultan, Kazakhstan, due to the COVID-19 outbreak, the WTO has suspended accreditation for media and non-governmental organizations for the MC12. According to the WTO news report, the Government of Kazakhstan had on 12<sup>th</sup> of March informed the DG that it would be appropriate for members to revisit the decision to hold the MC12 in Nur-Sultan.

Meanwhile, it may be noted that as per news reports dated 15<sup>th</sup> of March, all WTO meetings have been suspended until the end of April and the Secretariat staff have been requested to work from home until the end of March.



## India Customs & Trade Policy Update

### Remission of Duties and Taxes on Exported Products – Union Cabinet approves scheme

The Union Cabinet has on 13<sup>th</sup> of March 2020 given its approval for introducing the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) under which a mechanism would be created for reimbursement of taxes / duties / levies, at the Central, State and local level, which are currently not being refunded under any other mechanism but which are incurred in the process of manufacture and distribution of exported products. Reimbursement under the RoDTEP Scheme will cover certain taxes/duties/levies which are outside GST and are not refunded for exports presently, such as, VAT on fuel used in transportation, Mandi tax, Duty on electricity used during manufacturing, etc. According to the Press Release issued by Cabinet Committee on Economic Affairs (CCEA), the rebate would be claimed as a percentage of FOB value of exports.

### COVID-19 effect – Reliefs proposed/made in customs law

Indian Finance & Corporate Affairs Minister has on 24<sup>th</sup> of March announced several important relief measures taken by the Government of India in view of COVID-19 outbreak, especially on statutory and regulatory compliance matters related to several sectors. In respect of Customs law, 24X7 customs clearance has been extended till 30<sup>th</sup> of June 2020. It may be noted that 24X7 clearance at all customs formations was introduced by Instruction dated 20<sup>th</sup> of February 2020 and was initially supposed to last only till end of May 2020. Further, as per Ministry's Press

Release dated 24-3-2020, the due date for issue of notice, notification, approval order, sanction order, filing of appeal, furnishing applications, reports, any other documents etc., time limit for any compliance under the Customs Act and other allied laws where the time limit is expiring between 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020, will also be extended to 30<sup>th</sup> June 2020.

### Export restrictions for specified Active Pharmaceutical Ingredients and formulations made from these APIs

Ministry of Commerce and Industry has restricted export of specified Active Pharmaceutical Ingredients (APIs) and formulations made from these APIs. The export restriction has come into effect from 3<sup>rd</sup> of March 2020 and will be in force till further orders. Notification No. 50/2015-20, dated 3-3-2020 in this regard amends Chapters 29 and 30 of the 2<sup>nd</sup> Schedule to the ITC(HS) Export Policy 2018. It may be noted that some 13 APIs including paracetamol, tinidazole, metronidazole, vitamin B1, B6 and B12, etc., are covered in this restriction.

### Export prohibitions revised for certain personal protection equipment and certain medical equipments

Surgical/disposable masks (2/3 ply) have been prohibited from export along with ventilators and certain textile raw material for masks and coveralls. Notification No. 52/2015-20, dated 19-3-2020 has been issued for these prohibitions. It may be noted that earlier, personal protection equipment including clothing and masks were made prohibited for export on 31<sup>st</sup> of January by Notification No. 44/2015-20, however, notification



issued on 8-2-2020 allowed free export of surgical or disposable masks (2/3 ply) and all gloves (except NBR gloves). Further, ophthalmic instruments and appliances under sub-heading 901850 (except medical goggles), surgical blades, disposable non-woven shoe covers, specified breathing appliances, gas masks with chemical absorbent, HDPE or plastic tarpaulin, PVC conveyor belt and biopsy punch, are freely exportable as per Notification No. 48/2015-20, dated 25-2-2020.

### All-India implementation of automated clearance of Bills of Entry

The CBIC, vide Circular No. 05/2020 dated 27th January 2020, had implemented automated clearance facility in the Indian Customs EDI System (ICES) on pilot basis for Chennai Customs House and Jawaharlal Nehru Customs House. The automated clearance facility provides for automatic electronic clearance to Bill(s) of Entry on completion of Customs Compliance Verification (CCV) and payment of duty by the importer. The Board has now decided to extend the automated clearance facility on pan-India basis at all Customs EDI locations where RMS is enabled and functional. According to Circular No. 15/2020-Cus., dated 28-2-2020, the facility is available with effect from 5-3-2020.

### Relief in average export obligation under EPCG Scheme to exporters of specified sectors

Para 5.19 of FTP-Handbook of Procedures provides for relief to exporters pertaining to sectors or product groups whose total exports have declined by more than 5% in comparison to exports of previous years. In case such reduction in total exports has taken place, the said para provides for reduction in Average Export Obligation, under the EPCG Scheme, in

proportion to the decline in exports. In accordance with the terms of Para 5.19 of HBP, the DGFT has notified HS Code wise products where reduction in excess of 5% has taken place for the financial year 2018-19 as compared to financial year 2017-18. As per Policy Circular No. 31/2015-20, dated 26-2-2020 issued for the purpose, the DGFT has directed Regional Authorities to re-fix the Annual Average Export Obligation for EPCG Authorisations for the year 2018-19 in accordance with the export decline percentage mentioned in the Circular.

### Mandatory RFID sealing for goods transported for deposit or removal from warehouse, postponed

The CBIC had previously prescribed regulations with respect to RFID Sealing of containerized export cargo vide Circular No. 26/2017-Cus. dated 1-7-2017 and subsequent related circulars. It has now been decided to extend the RFID Sealing regulations for transport of goods for deposit in a warehouse as well as removal therefrom. According to Circular No. 10/2020, dated 7-2-2020, the importer or owner of goods will be required to use RFID anti-tamper one-time-locks (RFID OTL) in all cases where the Warehouse (Custody & Handling of Goods) Regulations, 2016, the Special Warehouse (Custody & Handling of Goods) Regulations, 2016, Warehoused Goods (Removal) Regulations 2016 and Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019 prescribe affixation of a 'One Time Lock'. The list of vendors from which such RFID OTL should be sourced is available on the website of CBIC. It may however be noted that implementation of Circular No. 10/2020-Cus. has been deferred till 1<sup>st</sup> of May, 2020 vide Circular No. 16/2020-Cus., dated 16-3-2020.



## Ratio Decidendi

### Country of origin – Production of solar modules whether only presentational change from solar cells – Question referred to CJEU

In a case where solar modules were assembled in India, but contained solar cells manufactured in China, and where the UK's Her Majesty's Revenue and Customs (HMRC) had determined that the solar modules originated in China, and calculated anti-dumping duty and countervailing duty accordingly, the UK's Upper Tribunal (Tax and Chancery Chamber) has referred the question of validity of imposing anti-dumping duty on such solar modules, to the Court of Justice of the European Union. Referring the question of validity of the Regulation 1357/2013/EU, the Court observed that manufacture of solar modules does not involve a mere presentational change as solar modules have properties and a composition that the individual solar cells did not possess. HMRC's plea that increase in durability was merely presentational changes, thus not substantial, was also rejected by the Upper Tribunal. The Tribunal in this regard was also of the view that a solar module is something more than the sum of its parts. The Tribunal referred to CJEU the question as to whether the Commission Implementing Regulation 1357/2013/EU, to the extent that it purports to determine the country of origin of solar modules manufactured from materials coming from several jurisdictions by ascribing origin to the country where the solar cells were manufactured, contrary to the requirement in Article 24 of

Council Regulation 2913/92/EEC (the Uniform Customs Code).

The Appellant, whose appeal was earlier dismissed by the First-tier Tribunal (Tax Chamber), had argued that by applying Article 24 of the Council Regulation 2913/92, solar modules should be deemed to have been originated in India, as manufacture of solar modules (in India) represented the "last, substantial, economically justified processing or working" and was either an "important stage of manufacture" or resulted in a "new product". The FTT however, observing that the principal result of module manufacturing was that a number of cells were linked together in an array and to that array a weather-proofed enclosure was added, had held that though it involves complex processes, the end result does not change the cells themselves nor does it represent the "last substantial process or operation". [*Renesola UK Ltd. v. Commissioners for Her Majesty's Revenue and Customs – Decision dated 4-3-2020 in Appeal No. UT/2019/0022, UK's Upper Tribunal (Tax and Chancery Chamber)*]

### Valuation – Sponsorship and endorsement expenses borne by importer when not includible

CESTAT New Delhi has held that the sponsorship and endorsement expenses paid by the Indian importer to various athletes and players in India is not liable to be included in the assessable value of the goods imported by the importer. The department's appeal which invoked Rule 10(1)(e) of the Customs Valuation

(Determination of Value of Imported Goods) Rules 2007 for inclusion of said expenses was hence dismissed. Earlier, the Commissioner had found that the payments made by importer to sports personalities / associations were not made as a condition of sale to satisfy any obligation of exporter.

Absence of an enforceable legal right under the License Agreement (between Adidas India and Adidas Germany) that would compel the buyer to incur such expenditure, was also noted to hold that requirement set out in Rule 10(1)(e) was not satisfied. The Tribunal in this regard also noted that any payment made by a buyer to a third party on his own account, even as a condition of sale of the imported goods in terms of any clause of the agreement between the buyer and the seller, cannot be added to the value of the imported goods since such payment was not made to satisfy an obligation of the seller. It was also observed that according to Note to Rule 3 of Customs Valuation Rules, the activities undertaken by the buyer on his own account, other than those for which an adjustment is provided in Rule 10, are not to be considered as an indirect payment to the seller even though they may be regarded as of benefit to the seller. [*Commissioner v. Adidas India Marketing Pvt. Ltd.* – 2020 VIL 124 CESTAT DEL CU]

## Valuation – Buying commission and notional high sea sales charges

CESTAT Ahmedabad has held that neither the amount of Rs. 17/- per MT (miscellaneous charges) paid by the Government of India to the STE was includible in the assessable value on which the appellant-importer was required to pay duty, nor 2% notional high sea sale commission is includible. Department's contention that since the STE imported urea independently on commercial basis and then sold it to the Government of India on High Sea Sale basis, from whom assessee-importer bought the goods, the relationship between STE and Government of India cannot be treated as between a principal and agent, was rejected by the Tribunal observing that goods were imported by STE on behalf of GoI, who had also deducted TDS considering the amount paid as commission.

Fact that urea could only be imported through canalising agencies was noted while holding that the amount paid was in fact 'buying commission', which is not includible. Supreme Court decision in the case of *Hyderabad Industries* was distinguished and Rule 10(1)(e) of the Customs Valuation Rules was held not applicable. 2% notional high sea sales commission was also held as not includible during the period after amendment of Section 14 of the Customs Act in 2007. [*Indian Farmers Fertilizers Co-operative Limited v. Principal Commissioner* – 2020 VIL 104 CESTAT AHM CU]

**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.

Ph: +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)

**GURGAON**

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

Sector 25-A,

Gurgaon-122001

phone: +91-0124 - 477 1300

Email: [lsurgaon@lakshmisri.com](mailto:lsurgaon@lakshmisri.com)

**ALLAHABAD**

3/1A/3, (opposite Auto Sales),  
Colvin Road, (Lohia Marg),

Allahabad -211001 (U.R)

phone . +91-0532 - 2421037, 2420359

Email:[lsallahabad@lakshmisri.com](mailto:lsallahabad@lakshmisri.com)

**KOCHI**

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

Tel: +91 (0484) 4869018; 4867852

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

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