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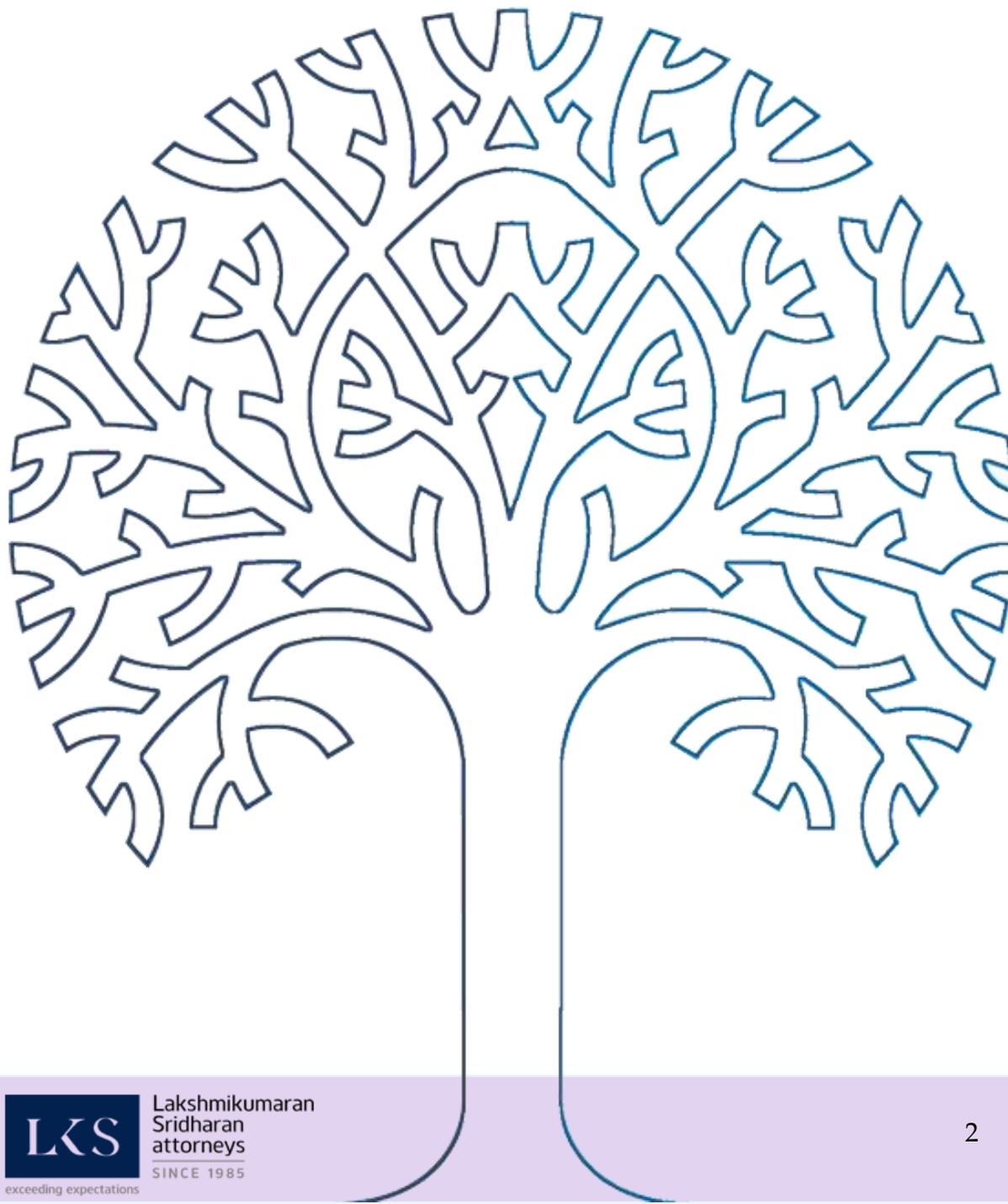
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# Articles

## **The price puzzle: Unpacking the distinct roles of Reference Price and Minimum Import Price in the Indian trade laws**

*By Devinder Bagia and Nithya S.*

Application of Reference Price in Indian trade remedy investigations and imposition of Minimum Import Price under the Foreign Trade (Development and Regulation) Act, 1992 on the import of any goods into India are two distinct but often misunderstood tools. The first article in this issue of International Trade Amicus aims to elucidate the distinct features of these two mechanisms, clarify the legal and procedural frameworks governing them, and dispel the common misconceptions. The authors in this regard delve deep in the concept, legal framework and operational mechanism for both the tools to regulate imports. According to them, to address the prevailing confusion, policymakers may consider issuing trade notices and stakeholder outreach to clearly differentiate the two measures which can aid in demystifying these two distinct yet similarly worded instruments.

# The price puzzle: Unpacking the distinct roles of Reference Price and Minimum Import Price in the Indian trade laws

By Devinder Bagia and Nithya S.

## Introduction

India's trade regulation framework employs various policy instruments to balance liberalization with the protection of domestic industries. Among these, the application of Reference Price in Indian trade remedy investigations and imposition of Minimum Import Price ('MIP') under the Foreign Trade (Development and Regulation) Act, 1992 ('FTDR Act') on the import of any goods into India are two distinct but often misunderstood tools. While both are tools in the hands of the Indian policy makers to manage import flows of goods and protect domestic industry, they differ significantly in terms of legal basis, operational mechanisms, and objectives. More importantly, in the Indian context, there are significant differences in implications on transactions for stakeholders like importers and exporters, which begs a correct understanding of the two terms on part of the industry. However, the overlap in terminology, international usage of these terms<sup>1</sup> and similarities

in their implementation often cause confusion among stakeholders, including importers, exporters, and policymakers. This article aims to elucidate the distinct features of these two mechanisms, clarify the legal and procedural frameworks governing them, and dispel the common misconceptions.

## Part I: Reference Price in Trade Remedy Investigations

### *Concept and Purpose*

A trade remedy investigation can take the form of an Anti-dumping duty (ADD) or Countervailing duty (CVD) investigation to determine the dumping or subsidization of specific goods imported from specified countries causing injury to the domestic industry in India. It can also take the form of a Safeguard duty (SGD) investigation to determine unforeseen circumstances leading to sudden surge in imports of specific goods into India causing serious injury to the domestic industry.

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<sup>1</sup> The EU uses the term 'MIP' in their trade remedy investigation whereas in Indian context the same is understood as reference price-based duty.

These investigations lead to imposition of ADD, CVD or SGD, as the case may be, on imports of specified goods into India. In the context of imposition of these measures, a 'reference price' refers to a benchmark price determined by the investigating authority (Directorate General of Trade Remedies – 'DGTR') for the imported investigated product. Essentially, the reference price acts as a floor price such that the imports below this floor price attract the measure (i.e. levy and collection of ADD, CVD or SGD). It typically corresponds to the fair selling price determined by the DGTR in Indian market which will remove the dumping or subsidisation of the imported goods found during the investigation or a lower price if that is sufficient to remove the injury caused to the domestic industry. A detailed explanation on calculation and working mechanism of reference price based ADD was provided in our previous article which can be accessed [here](#).

For the present article, it is sufficient to know that this reference price is a floor price to attract the trade remedial measure. More importantly, the imports below this reference price are not prohibited or restricted into India i.e. the exporters can still invoice the subject product to importers in India below this reference price in which case the difference will have to be paid by the importers to the Government of India (Customs

department) as ADD or CVD or SGD. For instance, typically in an Indian anti-dumping duty investigation where ADD is imposed based on a reference price, it means:

- If the landed value of the imported goods (CIF price plus non-creditable customs duties) is lower than the fixed reference price, then the ADD is imposed as the difference between the reference price and the landed value.
- If the landed value of the imported goods is equal to or higher than the fixed reference price, then no ADD is levied.

The implication of imposing trade measures in this form is that it brings the import cost for an importer up to the reference price by making the importer pay the import price to the exporter and difference (with the reference price, if any) to the Government in the form of trade remedial measures.

To illustrate, in the recently (2025) concluded ADD investigation on imports of Textured Tempered Coated and Uncoated Glass from China and Vietnam, a reference price between USD 570 to 664 per MT was determined by the DGTR

depending upon the exporter and country of export.<sup>2</sup> To illustrate further, in the ongoing (2025) safeguard duty investigation on imports of Non-Alloy and Alloy Steel Flat Products, the DGTR issued provisional findings pursuant to which the ministry of finance imposed provisional SGD on imports of said steel products at 12% *ad-valorem* with a reference price condition for different types of steel products ranging from USD 675 to 964 per MT covered in the investigation.<sup>3</sup> If the CIF price (assessable value) of particular imported steel products is below its reference price, 12% duty becomes payable but if such CIF price (assessable value) is equal to or above its reference price, no SGD is payable. It may be emphasized that it is generally the customs authorities who monitor the compliance with payment of these duties depending upon the trigger (imports above or below the reference prices).

### *Legal framework*

Trade remedial investigations, wherein the reference price-based duty finds its application, derive their legal sanctity from the Customs Tariff Act, 1975 and the rules issued thereunder, namely:

- *Anti-Dumping Duties (ADD)*: Section 9A of the Customs Tariff Act, 1975 read with Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995.
- *Countervailing Duties (CVD)*: Section 9 of the Customs Tariff Act, 1975 and Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995.
- *Safeguard Duties (SGD)*: Sections 8B of the Customs Tariff Act, 1975 read with Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997.

### *Operational mechanism*

1. *Initiation*: Generally, a domestic industry files a petition with the DGTR which becomes a trigger for initiation of investigation. If a prima facie case is found to exist, an investigation is initiated and conducted under the rules.

<sup>2</sup> DGTR's Final Findings vide notification F. No. 6/29/2023-DGTR, dated the 10 February 2025 and Notification No. 11/2025-Customs (ADD) dated 8 May 2025

<sup>3</sup> DGTR's Preliminary findings vide notification No. 22/01/2024-DGTR dated the 18 March 2025 and Notification No. 01/2025-Customs (SG) dated 21 April 2025

2. *Investigation*: DGTR undertakes detailed analysis of dumping/subsidy causing injury to the domestic industry or unforeseen circumstances leading to sudden surge in imports causing serious injury to the domestic industry.
3. *Recommendation*: If the above determination is positive, DGTR recommends imposition of trade remedial measure to the ministry of finance.
4. *Reference Price based recommendation*: Duties can be recommended in many forms (fixed, *ad valorem* or based on reference price) i.e., one of the ways in which the duty is recommended by DGTR is a reference price-based mechanism.
5. *Enforcement*: Customs department monitors compliance. If import price is below the reference price, the trade remedial measure gets triggered.

## Part II: Minimum Import Price (MIP) under the FTDR Act

### *Concept and Purpose*

A Minimum Import Price ('MIP') is a policy instrument wherein the government stipulates a minimum threshold price

below which imports of specified goods are not allowed to be imported into India. Unlike reference prices in trade investigations, MIPs in the Indian context are policy driven measures adopted generally pursuant to stakeholder or industry discussions. Unlike trade investigation, the law does not mandate a quasi-judicial investigation to be conducted before implementing a MIP. They are more temporary (imposed generally for a few months and subject to extensions) and preventive policy measures to curb imports of low-quality or under-invoiced goods which not only protect consumers, legitimate government revenue, but also support domestic producers in providing a level playing field.

The Directorate General of Foreign Trade (DGFT) under the Ministry of Commerce and Industry administers MIPs under the FTDR Act by issuing notification under the import policy regime of India.

### *Legal framework*

MIP is principally governed by Section 3 and Section 5 of the FTDR Act. Section 3 empowers the Central Government to issue orders making provisions for the development and regulation of foreign trade by facilitating imports and increasing exports. It also empowers the Central Government to issue orders make provision for prohibiting, restricting or otherwise regulating

*inter alia* any goods, subject to exceptions. Section 5 on the other hand empowers the Central Government to formulate and announce the foreign trade policy (FTP) and make amendments to said policy.

In exercise of above powers, the Government has issued the Foreign Trade Policy (FTP) 2023 and Indian Trade Classification (Harmonised System) 2022 ('ITC(HS)'). The ITC(HS) is a compilation of codes for all merchandise/goods for export/import classified based on their group or sub-group at 2/4/6/8 digits. It is aligned at 6-digit level with international Harmonized System goods nomenclature (HSN) maintained by the World Customs Organization (WCO).

Schedule 1 of ITC (HS) contains the Import Policy regime of India which mentions the import conditions against each tariff item at 8-digit level. Generally, the import condition mentioned against the tariffs items is 'free' which means that goods falling under those tariff items can be freely imported into India without any conditions, unless prohibited or restricted under any other law. Whenever the Government wants to impose MIP on a product, it generally amends the import policy conditions for the goods falling under the relevant tariff items mentioned in

Schedule 1 of ITC (HS) from 'free' to 'restricted' with the condition that import shall remain 'free' if the CIF value of that item is above a particular price.

For instance, the Government has recently amended the import policy condition for import of 'Synthetic Knitted Fabrics' covered under specified tariff items codes under Chapter 60 of the ITC (HS), 2022 from 'free' to 'restricted' with the condition that import shall remain 'free' if the CIF value is minimum USD 3.5 per kilogram.<sup>4</sup>

The term 'restricted' implies that a specific import authorization or license will be required by the importer if the condition of MIP is breached. Practically, such licenses are difficult, if not impossible, to obtain because the Government as a matter of policy has considered relevant facts and circumstances before deciding to restrict the imports of that commodity below the MIP.

The implication of imposing MIP under the FTDR Act is that those goods become prohibited for import into India below the MIP. If the exporter invoices the goods to the importer below the MIP, those goods are liable for confiscation, and re-export out of India with applicable penal liabilities. MIP does not involve

<sup>4</sup> Notification No. 77/2023 dated 16 March 2024 extended/modified by Notification No. 33/2024-25 dated 1 October 2024 further extended/modified by Notification

No. 49/2024-25 dated 4 January 2025 and further extended/modified by Notification No. 05/2025-26 dated 23 April 2025

WTO-prescribed investigation procedures and is invoked under India’s right to regulate imports as a foreign trade policy measure.

*Operational mechanism*

1. **Policy Formulation:** Based on representations from industry or government policy decisions.
2. **Notification:** The DGFT issues a notification specifying the MIP and the applicable HS codes.
3. **Enforcement:** Customs denies clearance of imports priced below the MIP.
4. **Duration:** MIPs are generally temporary and subject to periodic review.

**Part III: Key differences Between Reference Price and MIP**

Feature	Reference Price	Minimum Import Price (MIP)
Legal Basis	Customs Tariff Act, 1975	FTDR Act, 1992
Administering Authority	DGTR	DGFT

Feature	Reference Price	Minimum Import Price (MIP)
Purpose	Address unfair trade practices (dumping, subsidies) or safeguard domestic industry from sudden surge in imports	Prevent low-quality imports, revenue leakage and support domestic industry
Investigation Required	Yes (quasi-judicial and WTO compliant investigation)	No (stakeholder discussions are generally conducted at the parent ministry and/or DGFT)
Nature	Benchmark price, not a prohibition	Floor price, below which imports are prohibited
Enforcement	Customs will apply ADD/CVD/SGD if price is below reference price	Customs shall deny clearance below MIP
Duration	Generally, for 5 years, subject to review for ADD/CVD	Temporary (for notified duration)
WTO Compliance	In line with WTO agreements	May raise WTO compatibility concerns

## Conclusion

Understanding the distinction between Reference Price based duty in trade remedy investigations and Minimum Import Price (MIP) under the FTDR Act is critical for effective policy formulation and compliance. A nuanced understanding of these tools is essential not only for the implementing authority but also for businesses navigating the increasing complexity of international trade. While both involve price benchmarks, their legal foundations, objectives, and operational mechanisms are fundamentally different. The Reference Price serves as a benchmark within a structured legal framework aimed at addressing unfair trade practices and is rooted in WTO-

compliant investigations. In contrast, MIP is a unilateral trade policy tool designed to regulate imports, often for short-term stabilization. However, the terminology overlap, and international practices/understanding of MIP creates a lot of confusion in the Indian context. To address the prevailing confusion, policymakers may consider issuing trade notices and stakeholder outreach to clearly differentiate the two measures which can aid in demystifying these two distinct yet similarly worded instruments.

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# Articles

## **Strengthening India's Export Controls: The critical role of internal compliance programs**

*By Srinidhi Ganeshan and Shambhavi Mishra*

To ensure compliance with the global mandates, India strictly regulates export of dual use items, i.e., items which, though used regularly for civilian purposes, could also be of use for military application. Examining the legal framework, the SCOMET list including Catch-all Controls, the second article in this issue of the newsletter discusses as to why export control compliance is crucial. Highlighting the crucial role of Internal Compliance Programs (ICP) and as to what makes a good ICP, the authors observe that an ICP is the need of the hour for the exporters in India to safeguard themselves from consequences of any non-compliance under the export control regime. According to them, an ICP gives exporters a structured way to comply with the law, avoid inadvertent violations, and keep their business running smoothly, and hence ICPs are not just a legal requirement but they are a strategic tool.

# Strengthening India's Export Controls: The critical role of internal compliance programs

## Introduction

Imports into India and exports from India, especially of dual use items, are strictly regulated under the laws of India. This is to ensure compliance with global mandates acceded to by India.

Dual use items are items which, though used regularly for civilian purposes, could also be of use for military application. Internationally, numerous arrangements/agreements are in place to ensure that such items capable of dual use do not end up being used for the wrong purposes.

India has come a long way in aligning itself with global export control regimes. As a member of the Missile Technology Control Regime, the Wassenaar Arrangement, and the Australia Group, and by harmonizing its policies with the Nuclear Suppliers Group, India has shown its commitment to non-proliferation. One of the key obligations under the UN Security Council Resolution 1540 is to ensure that non-state actors, particularly those involved in terrorism, do not get access to weapons of mass destruction ('WMDs') or their delivery

*By Srinidhi Ganeshan and Shambhavi Mishra*

systems. In line with these global norms, India has set up a legal and procedural framework for regulating the export of dual-use items, including sensitive technology and software.

As India seeks to enhance its exports multi-fold in the coming years, care must be exercised to ensure that export compliance is not compromised.

## Legal framework governing export of dual-use exports

The export of dual-use goods and related technologies is primarily governed by two key legislations in India:

- Chapter IVA of the Foreign Trade (Development and Regulation) Act, 1992 ('**FTDR Act**')
- The Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005 ('**WMD Act**')

The WMD Act is an *act to prohibit unlawful activities, in relation to weapons of mass destruction and their delivery systems*.<sup>5</sup> It is a law of very wide significance and regulates any and all dealings with weapons of mass destruction including, but not limited to, export of WMD.

FTDR Act's control on dual use applies specifically for goods being exported from India. While there might be an overlap between the goods covered under the FTDR Act and WMD Act, there are also goods covered under only 1 of the two laws.

In this Article we will focus on the restrictions on export of dual use goods under the FTDR Act.

## SCOMET list & Catch All Controls

Foreign Trade Policy 2023<sup>6</sup> ('FTP') and the Handbook of Procedures<sup>7</sup> ('HBP') have been issued under the FTDR Act. They provide detailed guidelines on the export of dual-use items through the SCOMET<sup>8</sup> (Special Chemicals, Organisms, Materials, Equipment and Technologies) list. The SCOMET list, notified under Appendix 3 to Schedule 2 of the ITC (HS), lays

out items that are either prohibited for export or can be exported only with specific authorization.

Other than the Dual Use items listed under SCOMET, export of non-listed Dual Use items is also regulated under the Catch all Control ('CAC') provisions under FTP/FTDR Act and the WMD Act. Under CAC, items not listed in SCOMET List also can be subject to export restriction/prohibition. As per Para 10.05 of FTP, the CAC provision is triggered only in the following scenarios:

- i. The exporter has been notified in writing by the DGFT; or
- ii. The exporter 'knows' or 'has reason to believe' that an item not covered in the SCOMET list has a 'potential risk of use' in or diversion to weapons of mass destruction or in their missile system or military end use (including by terrorists and non-state actors).

Thus, apart from a positive list of goods, through CAC, the ambit of regulation has been made very wide. Even knowledge, suspicion of potential capability of misuse of the item in question

<sup>5</sup> Preamble to WMD Act

<sup>6</sup> Chapter 10 of the FTP formulated under Section 5 of the FTDR Act

<sup>7</sup> Chapter 10 of the HBP; HBP has been notified under Para 1.03 of the FTP.

<sup>8</sup> Para 11.50 of the FTP defines 'SCOMET' as 'SCOMET' is the nomenclature for dual use items of Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET). Export of dual-use items and technologies under India's FTP is regulated. It is either prohibited or is permitted under an Authorisation.

is sufficient for the SCOMET to apply. Thus, exporters are expected to be highly vigilant and act with integrity.

## Why is Export Control Compliance crucial?

Non-compliance with export control regulations under the FTDR Act can lead to serious legal consequences. Exporters may face:

- Confiscation as well as imposition of penalties under the Customs Act, 1962<sup>9</sup>.
- Suspension or cancellation of their Import-Export Code as well as confiscation of goods under the FTDR Act<sup>10</sup>;
- Imposition of penalty under the FTDR Act<sup>11</sup>.

## The Role of Internal Compliance Programs

Considering the implications of non-compliance with the above-mentioned legal provisions, the need for exporters proactively assessing the nature of their goods and ensuring that proper internal checks are in place becomes important, especially in respect of the unlisted Dual use items. This is where the role of Internal Compliance Program ('ICP') becomes

relevant. The ICP concept stems from the best practice guidelines under the Wassenaar Arrangement, which encourages member states to promote internal compliance mechanisms among exporters. The idea is simple: if exporters build strong internal systems to assess and manage export risks, the chances of unintentional violations go down drastically.

In India, the FTP includes a Voluntary Self-Disclosure ('VSD') provision (para 10.11), which allows exporters to come forward in case they discover that export control provisions of the FTDR Act, Customs Act, or any SCOMET regulation have not been complied with. The DGFT, *via* Public Notice No. 40/2024-24 dated 15 January 2025, has clarified that if an exporter has implemented or improved their ICP, it may be taken as a mitigating factor when deciding penalties or corrective actions. In fact, the VSD form (Appendix 100) requires a **self-certified copy of the company's ICP** or that of the parent company, if applicable.

## What makes a good ICP?

The DGFT has laid out some key elements for an effective ICP<sup>12</sup>. These include:

<sup>9</sup> Sections 113 and 114, the Customs Act, 1962

<sup>10</sup> Sections 14D, 11(8) of FTDR Act

<sup>11</sup> Sections 11(2) and 11(3) of FTDR Act

<sup>12</sup> Handbook on India's Strategic Trade Control System, available [here](#), accessed on 17 April 2025 at 7:26 p.m.

- Defined internal responsibilities and oversight
- Procedures for export screening
- Pre-shipment verification and controls
- Regular internal audits or reviews
- Ongoing training for staff
- Clear documentation and record-keeping
- Systems for self-reporting and corrective actions

Of course, how these elements are implemented will depend on the company's size, structure, product lines, and customer base. A small exporter will have a very different setup from a multinational company, but the principles remain the same.

## Mandatory ICP for General Authorization Schemes

An ICP is now **mandatory** for certain export schemes. These include:

- Global Authorization for Inter-Company Transfers (GAICT)
- General Authorization for Export of Drones (GAED)
- Telecommunication (GAET)

- Information Security items (GAEIS)
- Open General Export License (OGEL) under the Department of Defence Production (DDP)

These schemes are designed to make the export process faster and easier by allowing blanket approvals for multiple shipments, typically valid for 2–3 years. But having an ICP is a pre-condition.

## Conclusion

An ICP is the need of the hour for the exporters in India to safeguard themselves from consequences of any non-compliance under the export control regime. Ramping up their ICP will ensure that the export shipments are not withheld by customs. This will in turn help them to safeguard their commercial interests, i.e. adhere to the timelines as agreed upon with the other party and ensure fulfillment of contractual obligations, thereby promoting goodwill for timely delivery of Indian products in international market

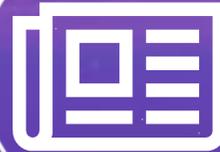
Also, India's push for indigenous manufacturing under 'Make in India' and 'Aatmanirbhar Bharat' can only succeed if our regulatory framework supports it. That means giving exporters clarity, reducing red tape, and helping them comply

rather than penalizing honest mistakes. The DGFT's formal recognition of ICPs is a step in the right direction. It gives exporters a structured way to comply with the law, avoid inadvertent violations, and keep their business running smoothly. In that sense, ICPs are not just a legal requirement but they are a strategic tool. Strict and utmost compliance with the law will ensure higher regard for Indian goods among the

international customers, who will now be able to confidently purchase 'Made in India' goods, while being certain that all necessary regulatory approvals have been complied with.

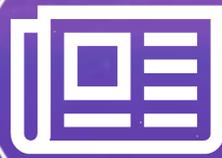
**[The authors are Partner and Principal Associate, respectively, in Customs practice at Lakshmikumaran & Sridharan Attorneys]**

# Trade Remedy News.



- 2,4-Dichlorophenoxyacetic Acid from India – USA issues countervailing duty and anti-dumping orders
- Black Toner in powder form from China PR, Malaysia and Taiwan – India's DGTR recommends continuation of anti-dumping duty after sunset review
- Carbon and Alloy Steel Threaded Rod from India – USA initiates anti-dumping and countervailing duty administrative reviews for different periods
- Carbon and Alloy Steel Wire from India – Canada initiates anti-dumping investigation
- Ceramic Tiles from India – USA terminates anti-dumping investigation
- Common Alloy Aluminum Sheet from India – USA initiates anti-dumping and countervailing duty administrative reviews for different periods
- Epoxy Resins from India – USA terminates anti-dumping and countervailing duty investigations
- Frozen Warmwater Shrimp from India – USA rescinds anti-dumping administrative review for period 1 February 2023 till 31 January 2024
- Glufosinate and its salt from China PR – India imposes anti-dumping duty
- Hexamethylenetetramine from India – USA issues preliminary affirmative determination of sales at less than fair value
- Large Diameter Welded Pipe from India – USA continues anti-dumping duty and countervailing duty orders after affirmative sunset reviews
- Lined Paper Products from India – USA issues affirmative countervailing duty administrative review for period from 1 January 2022 till 31 December 2022

# Trade Remedy News



- New Pneumatic Off-The-Road Tires from India – USA initiates countervailing duty administrative review for period from 1 January 2024 till 31 December 2024
- Oil Country Tubular Goods from India – USA issues affirmative countervailing duty administrative review for period from 1 January 2022 till 31 December 2022, and negative anti-dumping administrative review for the period from 1 September 2022 till 31 August 2023
- Polyethylene Terephthalate Film, Sheet, and Strip from India – USA issues anti-dumping administrative review for period from 1 July 2022 till 30 June 2023
- Quartz Surface products from India – USA initiates anti-dumping and countervailing duty sunset reviews
- Sodium Citrate from China PR – India continues anti-dumping duty after sunset review
- Textured Tempered Coated and Uncoated Glass from China PR and Vietnam – India imposes anti-dumping duty
- Textured Toughened (Tempered) Coated or Uncoated Glass from Vietnam – India imposes countervailing duty
- Thiram in any form from EU – India’s DGTR recommends anti-dumping duty
- Titanium dioxide from China PR – India imposes anti-dumping duty

## Trade Remedy actions by India

Product	Country	Notification No.	Date of notification	Remarks
Black Toner in powder form	China PR, Malaysia and Taiwan	F. No. 7/12/2024 - DGTR	6 May 2025	Anti-dumping duty sunset review recommends continuation of duty
Glufosinate and its salt	China PR	9/2025-Cus. (ADD)	8 May 2025	Anti-dumping duty imposed
Sodium Citrate	China PR	10/2025-Cus. (ADD)	8 May 2025	Anti-dumping duty continued after sunset review
Textured Tempered Coated and Uncoated Glass	China PR and Vietnam	11/2025-Cus. (ADD)	8 May 2025	Anti-dumping duty imposed
Textured Toughened (Tempered) Coated or Uncoated Glass	Vietnam	3/2025-Cus. (CVD)	10 May 2025	Countervailing duty imposed
Thiram in any form	EU	F. No. 6/18/2024- DGTR	15 May 2025	Anti-dumping duty recommended
Titanium dioxide	China PR	12/2025-Cus. (ADD)	10 May 2025	Anti-dumping duty imposed

## Trade remedy measures against India

Product	Investigating Country	Document No.	Date of Document	Remarks
2,4-Dichlorophenoxyacetic Acid	USA	FR Doc No: 2025-09453	27 May 2025	Countervailing duty Orders issued
2,4-Dichlorophenoxyacetic Acid	USA	FR Doc No: 2025-09452	27 May 2025	Anti-dumping duty Orders issued
Carbon and Alloy Steel Threaded Rod	USA	FR Doc No: 2025-08970	20 May 2025	ADD Administrative Review initiated for period from 1 April 2024 till 31 March 2025
Carbon and Alloy Steel Threaded Rod	USA	FR Doc No: 2025-08970	20 May 2025	CVD Administrative Review initiated for period from 1 January 2024 till 31 December 2024
Carbon and Alloy Steel Wire	Canada	SW 2025 IN	7 May 2025	Anti-dumping investigation initiated
Ceramic Tile	USA	FR Doc No: 2025-07831	6 May 2025	Anti-dumping investigation terminated
Common Alloy Aluminum Sheet	USA	FR Doc No: 2025-08970	20 May 2025	ADD Administrative Review initiated for period from 1 April 2024 till 31 March 2025
Common Alloy Aluminum Sheet	USA	FR Doc No: 2025-08970	20 May 2025	CVD Administrative Review initiated for period from 1 January 2024 till 31 December 2024

Product	Investigating Country	Document No.	Date of Document	Remarks
Epoxy Resins	USA	FR Doc No: 2025-09232	22 May 2025	Anti-dumping and Countervailing duty investigations terminated
Frozen Warmwater Shrimp	USA	FR Doc No: 2025-08721	16 May 2025	ADD Administrative Review for period 1 February 2023 till 31 January 2024 rescinded
Hexamethylenetetramine	USA	FR Doc No: 2025-07804	6 May 2025	Preliminary affirmative determination of sales at less than fair value, issued
Large Diameter Welded Pipe	USA	FR Doc No: 2025-08506	14 May 2025	Anti-dumping duty and countervailing duty Orders continued after affirmative sunset reviews
Lined Paper Products	USA	FR Doc No: 2025-08524	14 May 2025	CVD Administrative Review – Countervailing subsidies provided from 1 January 2022 till 31 December 2022
New Pneumatic Off-The-Road Tires	USA	FR Doc No: 2025-08970	20 May 2025	CVD Administrative Review initiated for period from 1 January 2024 till 31 December 2024

Product	Investigating Country	Document No.	Date of Document	Remarks
Oil Country Tubular Goods	USA	FR Doc No: 2025-08340	13 May 2025	CVD Administrative Review – Countervailing subsidies provided from 1 January 2022 till 31 December 2022
Oil Country Tubular Goods	USA	FR Doc No: 2025-08406	13 May 2025	ADD Administrative Review – Sale not at less than normal value from 1 September 2022 till 31 August 2023
Polyethylene Terephthalate Film, Sheet, and Strip	USA	FR Doc No: 2025-08813	16 May 2025	ADD Administrative Review – Jindal Poly Films Ltd. made sales at prices below normal value, while SRF Ltd did not, from 1 July 2022 till 30 June 2023
Quartz Surface products	USA	FR Doc No: 2025-07580	1 May 2025	Anti-dumping duty sunset review initiated
Quartz Surface products	USA	FR Doc No: 2025-07580	1 May 2025	Countervailing duty sunset review initiated



# WTO News

- EU's carbon border adjustment mechanism (CBAM) and trading greenhouse gas emission allowances challenged in WTO by Russia

## EU's carbon border adjustment mechanism (CBAM) and trading greenhouse gas emission allowances challenged in WTO by Russia

The Russian Federation has on 12 May 2025 requested WTO dispute consultations with the European Union and member states concerning the EU's 'Carbon Border Adjustment Mechanism ('CBAM') Package' and alleged export subsidy under the EU scheme for trading greenhouse gas emission allowances. According to Russia, EU's CBAM appear to be

inconsistent with Articles I:1, II:1(a), II:1(b), III:1, III:2, III:4, X:3(a) and XI:1 of the GATT 1994. In respect of export subsidies, the EU states that the measures are violative of Articles 1.1(a)(1)(i), 1.1(a)(1)(ii), 1.1(a)(1)(iii), and 3.1(a) on their own and read together with Annexes I(a), I(f), I(g), I(1) of the SCM Agreement; and Articles VI and XVI of the GATT 1994. Russia has alleged that the CBAM Package provides for multiple interconnected trade barriers on the importation of the covered goods into the EU, making their importation to the EU extremely complex, burdensome, costly and time-consuming.

# India Customs & Trade Policy Update



- Anti-dumping duty on Titanium Dioxide from China PR – Facility introduced in Bill of Entry for declaration if import is for use in excluded products
- RoDTEP benefit restored for Advance Authorisation holders, EOUs and units in SEZs
- Bangladesh – Port restrictions imposed on certain imports
- Pakistan – Imports and transit prohibited
- Roller Chains and parts – Import at CIF value less than INR 235/kg is restricted
- Cabinet hinges – Import at CIF value less than INR 280/kg is restricted
- Leather – Export conditions relaxed for Finished leather, Wet Blue leather, Crust leather and EI Tanned leather
- Bangalore Rose Onions – Exports relaxed
- Works of art and antiques – Exemption when imported for public exhibition

## Anti-dumping duty on Titanium Dioxide from China PR – Facility introduced in Bill of Entry for declaration if import is for use in excluded products

Notification No. 12/2025-Cus. (ADD), dated 10 May 2025, excludes from its scope Titanium Dioxide for use in products covered under its description relating to food, pharma, skin-care, textile, fibre, or nano or ultra fine titanium dioxide. In order to facilitate smooth clearance of such imports for use in the excluded products, a facility has been introduced in Bill of Entry to make an electronic declaration by such importers. Accordingly, the importer in such cases will declare that the imports will be used in the excluded products. Further, as per CBIC Circular No. 16/2025-Cus., dated 11 May 2025, the importer will also undertake to pay applicable anti-dumping duty along with interest, if any, in case the goods are supplied for use in products not excluded under the notification.

## RoDTEP benefit restored for Advance Authorisation holders, EOUs and units in SEZs

The Ministry of Commerce has restored the benefits under the RoDTEP scheme to holders of Advance Authorisations, Export Oriented Units and to the units in the Special Economic Zones. The benefit will be available from 1 June 2025. It may be noted

that the benefit to such exporters was earlier available only till 5 February 2025. Notification No. 11/2025-26, dated 26 May 2025 has been issued for the purpose, which also states that the rates are available in Appendix 4RE, including newly aligned HS Codes as per the Finance Act, 2025. It may be noted that Appendix 4R relating to rates and caps for the RoDTEP scheme has also been updated and aligned with the changes made by the Finance Act, 2025, with effect from 1 May 2025.

## Bangladesh – Port restrictions imposed on certain imports

The Ministry of Commerce has imposed port restrictions on imports of certain products from Bangladesh. Accordingly, import of ready-made garments is now allowed only through seaports of Nhava Sheva and Kolkata.

Further, import of fruit/fruit flavoured carbonated drinks, processed food items (baked goods, snacks, chips, and confectionery), cotton and cotton yarn waste, plastic and PVC finished goods (except pigments, dyes, plasticisers, and granules that form input for own industry), and wooden furniture, are not eligible to import through LCSs/ICPs in Assam, Meghalaya, Tripura and Mizoram, and LCS Changrabandha and Fulbari in West Bengal.

It may be noted that the restrictions are not applicable for import

of fish, LPG, edible oil, and crushed stone from Bangladesh. The restrictions will also not apply to Bangladesh exports to Nepal or Bhutan through India. Notification No. 7/2025-26, dated 17 May 2025 introduces Para 19 in the General Notes Regarding Import Policy under the ITC(HS), 2022. The CBIC has also issued Instruction No. 11/2025-Cus. of the same date, for this purpose.

### **Pakistan – Imports and transit prohibited**

The Ministry of Commerce has imposed prohibitions on imports from Pakistan. Accordingly, direct or indirect import or transit of all goods originating in or exported from Pakistan has been prohibited with effect from 2 May 2025. As per new Para 2.20A inserted in the Foreign Trade Policy by Notification No. 6/2025-26, dated 2 May 2025, the restriction is in the interest of national security and public policy and any exception to this prohibition would require prior approval of the Government of India. The CBIC has also issued Instruction No. 7/2025-Cus., dated 3 May 2025 for this purpose.

### **Roller Chains and parts – Import at CIF value less than INR 235/kg is restricted**

The Ministry of Commerce has 'restricted' the imports of roller chains having CIF value less than INR 235/kg. The Policy change is applicable for roller chains falling under ITC(HS)

Codes 7315 11 00, 7315 19 00 and 7315 90 00. Notification No. 13/2025-26, dated 26 May 2025 amends Chapter 73 of the Schedule I (Import Policy) of ITC(HS) 2022.

### **Cabinet hinges – Import at CIF value less than INR 280/kg is restricted**

Import of cabinet hinges with CIF value less than INR 280/kg has been restricted by the Ministry of Commerce. Cabinet hinges covered under ITC(HS) Codes 8302 10 10, 8302 10 90, 8302 42 00, 8302 49 00 are covered under this new Import Policy. Notification No. 14/2025-26, dated 26 May 2025 amends Chapter 83 of ITC(HS), 2022 for this purpose.

### **Leather – Export conditions relaxed for Finished leather, Wet Blue leather, Crust leather and EI Tanned leather**

The Ministry of Commerce has relaxed conditions for export of Finished leather, Wet Blue leather, Crust leather and EI Tanned leather. As per Notification No. 15/2025-26, dated 26 May 2025, while port conditions have been removed for export of Finished leather, Wet Blue leather and EI Tanned leather, the requirement of testing and certification by the Central Leather Research Institute has been revoked for Finished leather, Wet Blue leather, Crust leather and EI Tanned leather. Public Notice No. 23 (RE-

2013)/2009-14, dated 13 August 2013 has been rescinded for this purpose with effect from 26 May 2025.

### **Bangalore Rose Onions – Exports relaxed**

The Ministry of Finance has removed the condition for export of Bangalore Rose Onions without export duty. The condition of furnishing a certificate from the Horticulture Commissioner, Government of Karnataka, certifying the item and quantity of the goods to be exported, has now been removed. Amendments have been made in Notification No. 55/2022-Cus. by Notification No. 30/2025-Cus., dated 23 May 2025. The condition for duty free export was imposed in September 2023.

### **Works of art and antiques – Exemption when imported for public exhibition**

The Ministry of Finance has exempt works of art including statuary and pictures intended for public exhibition in a

museum or art gallery. Similarly, exemption from Basic Customs Duty (BCD) has also been granted to antiques and all items under the definition of 'antiquity' under the Antiquities and Art Treasures Act, 1972, that is also intended for public exhibition in any museum or art gallery. Further, as per Notification No. 29/2025-Cus., dated 9 May 2025, works of art namely memorials of a public character intended to be put up in a public place including materials used or to be used in their construction, have also been exempted, subject to conditions. It may be noted that the exemption is available if the establishment operating such a museum or an art gallery itself is the importer being the purchaser or owner of such works of art or antiques. The notification also states other conditions, like providing an undertaking of specified use and certificate by the Authorized Officer as per a notification issued by Ministry of Culture.

# India FTA Update



- India-UK FTA talks successfully concluded – Key highlights
- India and Chile sign terms of reference for CEPA negotiations
- India-New Zealand FTA – First round of negotiations concludes
- India-Oman FTA talks – ‘Omanisation’ is the last key issue

## India-UK FTA talks successfully concluded – Key highlights

India has successfully concluded a Free Trade Agreement (FTA) with the United Kingdom. As per the PIB Press Release dated 6 May 2025, as available [here](#), the FTA takes place in the backdrop of growing economic relations between India and the UK as exemplified in the bilateral trade of about USD 60 billion which is projected to double by 2030. Few highlights of this agreement as per the reports are,

- Tariff elimination on about 99% of the tariff lines covering almost 100% of the trade value.
- Export opportunities for sectors such as textiles, marine products, leather, footwear, sports goods and toys, gems and jewellery and other important sectors such as engineering goods, auto parts and engines and organic chemicals.
- Mobility to be eased for professionals including contractual service suppliers; business visitors; investors; intra-corporate transferees; partners and dependent children of intra-corporate transferees with right to work; and independent professionals like yoga instructors, musicians and chefs.
- Exemption for Indian workers who are temporarily in the UK and their employers from paying social security contributions in the UK for a period of three years.

According to UK, its GDP is expected to increase by £4.8 billion (0.1%) each and every year in the long term, while its workers will benefit from wages growing by a further estimated £2.2 billion each and every year in the long term. A detailed UK Policy Paper is available [here](#).

## India and Chile sign terms of reference for CEPA negotiations

India and Chile have on 8 May 2025 signed Terms of Reference for Comprehensive Economic Partnership Agreement ('CEPA') negotiations. According to the PIB Press Release, as available [here](#), the CEPA aims to build upon the existing PTA between the two nations and seeks to encompass a broader range of sectors, including digital services, investment promotion and cooperation, MSME, critical minerals etc. thereby enhancing economic integration and cooperation.

## India-New Zealand FTA – First round of negotiations concludes

The first round of negotiations for the India-New Zealand Free Trade Agreement recently concluded successfully. The talks, held from 5 May to 9 May, represented a significant milestone in the growing economic relations between the two nations.

According to a news report by DD News, as available [here](#), the first round of face-to-face talks covered a wide range of crucial areas, including trade in goods and services, trade facilitation, and mutually beneficial sectors of economic cooperation.

## India-Oman FTA talks – ‘Omanisation’ is the last key issue

The negotiations for the proposed India-Oman FTA are nearing conclusion with both sides discussing the last issue of the Gulf

country’s labour-related ‘Omanisation’ policy. Omanisation is a policy implemented by Oman to boost the employment of its citizens in the private sector. The policy mandates companies to meet specific quotas for hiring Omani nationals. These quotas vary by sector and are periodically revised. As per Economic Times news report, as available [here](#), India want is that this current regime of Omanisation should remain permanent, so that it does not become more restrictive in the future after the FTA is finalized.



# Ratio Decidendi

- Anti-dumping duty – Burden is on Domestic Industry to prove that imports fall under ‘like article’ – PUC is to be determined at stage of initiation of investigation – *Gujarat High Court*
- Metal clad PCBs are covered as PCBs – Exemption available to aluminium based copper clad laminates for production of aluminium clad PCBs even prior to 2 February 2022 – *CESTAT New Delhi*
- SAFTA imports – Origin of goods when cannot be doubted – *CESTAT Ahmedabad*
- ‘Mechanical Electrical Assembly Front’ is covered under ‘Display Assembly’ of a cellular mobile for exemption under Notification No. 57/2017-Cus. – Department’s reliance on MEITY Report and two CBIC Circulars rejected – *CESTAT New Delhi*
- ‘Lemoneez’, a blend of lemon juice concentrate with water, is classifiable under TI 2009 31 00 and not under TI 2016 90 19 – *CESTAT Kolkata*

## Anti-dumping duty – Burden is on Domestic Industry to prove that imports fall under ‘like article’ – PUC is to be determined at stage of initiation of investigation

The Gujarat High Court has set aside the findings of the Designated Authority that Specialty grades of Polyvinyl Chloride (PVC) Resin imported for manufacture of Chlorinated Polyvinyl Chloride Resin, used in production of pipes and fittings, particularly, for safe and non-hazardous conduction of potable water, would fall within the definition of ‘like article’ and thus covered under the ‘Product Under Consideration’ (‘PUC’) for imposing anti-dumping duty. The Court in this regard noted that the domestic industry failed to point out the manufacturing of SPVC Resin of the grade which is required to be used by the petitioners-importers for production of CPVC Resin for manufacture of pipes for water for human consumption.

The High Court also noted that the Designated Authority should not have shifted the burden on the importers to prove that specialty grades of PVC Resin as required by them are not available in India and not manufactured by the domestic

industry. According to the Court, it was for the domestic industry to prove that ‘like article’ as would include the specialty grade SPVC Resin, which were sought to be excluded by the importers from the scope of product under consideration, are manufactured in India and are suitable to manufacture CPVC Resins required for production of pipes for water supply.

Further, considering the Manual of Operating Practices for Trade Remedy Investigation, the Court noted that the Designated Authority did not identify the PUC at the time of initiating the investigation by dealing with the objections raised by the importers, more particularly, when the scope of product under consideration can be restricted during the course of investigation but cannot be enhanced or enlarged after such initiation. It was hence held that the Designated Authority was required to determine the product under consideration at the initiation of the investigation.

Also, noting the procedural lapse on the part of the Designated Authority, the Court also observed that the Authority had based its finding considering that the SPVC imported could be used for general purpose but failed to examine as to whether SPVC Resin produced by the domestic industry, other than the specialty grade SPVC Resin imported, could be used to manufacture

CPVC Resin required for production of pipes for conduction of water for human consumption or not. The Authority was thus directed to exclude the product from the scope of PUC. [*Epigral Limited v. Union of India* – 2025 (5) TMI 779 - Gujarat High Court]

### **Metal clad PCBs are covered as PCBs – Exemption available to aluminium based copper clad laminates for production of aluminium clad PCBs even prior to 2 February 2022**

The CESTAT New Delhi has held that Metal Clad Printed Circuit Boards are Printed Circuit Boards ('PCBs'). The Tribunal found that metal core printed circuit board performs the same function as the printed circuit board and is manufactured using the same method but has an additional functionality of dissipating heat quickly which is required in certain applications. The CESTAT in this regard, was of the view that merely because a good has some additional functionality, it does not cease to be the good.

Further, allowing the benefit of Notification No. 25/1999-Cus. (Sl. No. 62 and 122) and Notification No. 24/2005-Cus. (Sl. No. 39) to 'Aluminium based Copper Clad laminates' imported for use in manufacture of 'Aluminium clad printed circuits boards', the Tribunal observed that the description in the notification did not say that the exemption is available if 'consisting of *only* paper

+ Epoxy + glass cloth'. According to the Tribunal, there could also be other materials in addition to paper, epoxy and glass cloth, and further metal core laminates were not specifically excluded. It was also noted that goods classifiable under Chapter 76 were also covered by the said Sl. No. of the notification, and hence it cannot be said that goods which also have aluminium core were not covered. The period involved was before the amendment dated 2 February 2022, when 'Aluminium based copper clad laminates' were specifically introduced in the notification. [*Principal Commissioner v. B.S. Electronics Private Limited* – 2025 VIL 701 CESTAT DEL CU]

### **SAFTA imports – Origin of goods when cannot be doubted**

The CESTAT Ahmedabad has allowed assessee's appeal in a case where the importer had declared the goods (walnuts, in-shell) to be of Afghanistan origin on the basis of certificate of origin produced by them, but the Department doubted its authenticity based on the recovery of 3 chits/slips (out of total 1650 bags) which indicated origin as USA.

Noting that the statement of the importer was not recorded under Section 108 of the Customs Act, 1962 and the alleged letter of confession was denied vehemently at the level of executive as

well as at the judicial forum, the Tribunal also observed that the Certificate of Origin filed by the importer was duly endorsed by the issuing authority. The Tribunal was also of the view that the claim of Phytosanitary Certificate having been manipulated/tampered cannot be taken as proof of goods not having originated from Afghanistan. *The importer was represented by Lakshmikumaran & Sridharan Attorneys here.* [Kesar Spices v. Commissioner – 2025 VIL 745 CESTAT AHM CU]

### **‘Mechanical Electrical Assembly Front’ is covered under ‘Display Assembly’ of a cellular mobile for exemption under Notification No. 57/2017-Cus. – Department’s reliance on MEITY Report and two CBIC Circulars rejected**

The CESTAT New Delhi has held that ‘Mechanical Electrical Assembly Front’ is eligible to exemption under Sl. No. 6(a)(iv) of Notification No. 57/2017-Cus., as the goods are covered under the entry ‘Display Assembly’. The Tribunal here rejected the Department’s contention that inclusion of a non-detachable battery and parts/sub-assemblies of mobile phones in the Assembly Front would have the effect of depriving the assessee-importer from exemption. According to the Tribunal, addition of

other components do not alter the basic character of the Assembly Front as ‘Display Assembly’.

The Department’s reliance on MEITY Committee Report, wherein the Committee had stated that the Assembly Front does not *only* consist of a ‘Display Assembly’, was rejected by the Tribunal while it observed that the word ‘only’ was not in the notification. It was also held that the report cannot curtail or restrict the scope of the exemption notification. It may be noted that the Department’s reliance on two CBIC Circulars dated 18 August 2022 and 7 August 2024, was also rejected by the Tribunal while it observed that the Circulars introduced additional conditions even though the Assembly Front may satisfy the description of the product in the notification. Further, reliance on MEITY’s Notification dealing with ‘phased manufacturing programme to promote indigenous manufacturing...’, was also rejected. Also, the findings in the orders impugned before the Tribunal, based on ‘common trade parlance’, were found to be not supported by any evidence. *The importer was represented by Lakshmikumaran & Sridharan Attorneys here.* [Samsung India Electronics Pvt. Ltd. v. Deputy Commissioner – 2025 VIL 769 CESTAT DEL CU]

**‘Lemoneez’, a blend of lemon juice concentrate with water, is classifiable under TI 2009 31 00 and not under TI 2016 90 19**

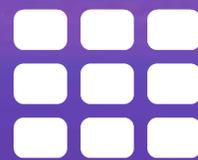
The CESTAT Kolkata has held that ‘Lemoneez’, a blend of lemon juice concentrates with water to such extent that the water content is not more than what is there in natural lemon juice, subjected to pasteurization and addition of preservatives, is classifiable under Tariff Item 2009 31 00 of the Customs Tariff Act, 1975, as juice of a single citrus fruit, and not under TI 2106 90 19 *ibid*, as soft drink concentrate.

Rejecting the Revenue department’s submission that the product is not merely a juice/ juice concentrate but is also an edible preparation and thus is classifiable under Heading 2106, the Tribunal noted that the classification here is not decided based on the end-use. The Tribunal also rejected the contention that ‘reconstituted juices’ referred to in the Explanatory Notes to HSN under Heading 2009 refers to intermixes of the juices of

fruits, nuts or vegetables of the same or different types, not blending of juice with water. Allowing assessee-importer’s appeal, the Tribunal also noted that soft drinks are commonly understood to be aerated beverages/ preparations containing merely essences or flavours with no actual juice content and are thus different from fruit juices.

Further, relying upon Supplementary Note 5 to Chapter 21 and paragraph 12 of the HSN Explanatory Notes to Heading 2106, the Tribunal also observed that the primary composition of products classifiable under Heading 2106 is not necessarily fruit juices and that only those preparations, where the concentrated fruit juice is added with citric acid, essential oils of fruits, synthetic sweetening agents etc. would be classifiable under Heading 2106. *The importer was represented by Lakshmikumaran & Sridharan Attorneys here. [Dabur India Limited v. Commissioner – TS 394 CESTAT 2025(Kol) CUST]*

# News Nuggets.



- E-filing in trade remedy investigations – Digital platform to be launched soon
- USA's Reciprocal and Trafficking Tariffs held illegal by US Court of International Trade

## E-filing in trade remedy investigations – Digital platform to be launched soon

As per news reports, the Government of India is developing a digital platform to enable the electronic submission of documents in trade remedy investigations. The platform is expected to go live soon, offering enhanced transparency, efficiency, and ease of access for all stakeholders. This was disclosed by the Ministry of Commerce through a press release, as available [here](#), on the occasion of the 8<sup>th</sup> anniversary of Directorate General of Trade Remedies (DGTR) on 17 May 2025.

## USA's Reciprocal and Trafficking Tariffs held illegal by US Court of International Trade

The US Court of International Trade has declared the reciprocal tariffs announced on 2 April and the Trafficking Tariffs (Tariffs

to address flow of illicit drugs, etc.) announced in January 2025, as illegal. The court has ruled that the 10% baseline tariffs and country-specific duties, such as the 26% levy on Indian goods, were not justified under the International Emergency Economic Powers Act 1977 ('IEEPA'), since trade deficits do not qualify as an 'unusual and extraordinary threat' under the law.

The question before the court was whether the IEEPA delegates the exclusive powers assigned to the Congress to 'lay and collect Taxes, Duties, Imposts and Excises', and to 'regulate Commerce with foreign Nations', to the US President in the form of authority to impose unlimited tariffs on goods from nearly every country in the world. According to the Court, the IEEPA did not confer on the President such unbounded authority. The Court in its judgement dated 28 May 2025, as available [here](#), hence set aside the challenged tariffs imposed under the IEEPA.

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