

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification No. 84/2021-Customs (N.T.)**

New Delhi, the 27<sup>th</sup> October, 2021

G.S.R...(E).- In exercise of the powers conferred by sub-section (6) of section 9A and sub-section (2) of section 9B of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules further to amend the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, namely: -

1. Short title and commencement. — (1) These rules may be called the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Second Amendment Rules, 2021.
- (2) These rules shall come into force on the date of their publication in the Official Gazette.
2. In the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, -

(i) in rule 23, in sub-rule (2), for the words, brackets and figure, “sub-rule (1)”, the words, brackets, letters and figures, “sub-rule (1A) or (1B)” shall be substituted;

(ii) after rule 28, the following rules shall be inserted, namely: -

**“29. Anti-absorption review.** – (1) An anti-dumping duty imposed under section 9A of the Act may be considered to be absorbed when export prices of an article from the exporting country or countries decrease post imposition of the anti-dumping duty without any commensurate change in cost of production of such article or export prices of such article to countries other than India or resale price of such article in India imported from the exporting country or countries.

(2) Where an article subject to anti-dumping duty is imported into India at such price or under such condition which is considered as absorption of the existing anti-dumping duty, and such duty is thereby rendered or maybe rendered ineffective, the designated authority may, after conducting review, recommend modification in the form or basis of the anti-dumping duty, or the quantum of anti-dumping duty, or both, after reassessing the dumping margin and injury margin and appropriate changes or adjustments in previously determined normal value and injury, if necessary, in accordance with the provisions of rule 10 and Annexure III to these Rules, respectively, may be done.

(3) The domestic industry or any other interested party shall file the application seeking initiation of anti-absorption investigation normally within two years from the date of imposition of definitive anti-dumping duty:

Provided that in view of special circumstances in a given case, for reasons to be recorded in writing, the designated authority may accept an application for such initiation after expiry of the said period of two years:

Provided further that no such application shall be accepted in cases with less than twelve months’ period remaining for the anti-dumping duty to expire.

**30. Initiation of investigation to determine absorption.** – (1) Except as provided herein below, the designated authority may initiate an investigation to determine the existence and effect of any alleged absorption of the anti-dumping duty levied under section 9A of the Act, upon receipt of a

written application by or on behalf of the domestic industry or by any other interested party.

(2) The application shall, *inter-alia*, contain sufficient evidence as regards the existence of circumstances referred in sub-rule (1) of rule 29 to justify initiation of an anti-absorption investigation.

(3) Notwithstanding anything contained in sub-rule (1), the designated authority may initiate an investigation *suo motu*, if it is satisfied from the information received from the Principal Commissioner of Customs or the Commissioner of Customs appointed under the Customs Act, 1962 (52 of 1962) or any other source, that sufficient evidence exists as to the existence of the circumstances pointing to absorption of the anti-dumping duty in force.

(4) The designated authority may initiate an investigation to determine the existence and effect of any alleged absorption of the antidumping duty in force where it is satisfied that imports of the article are absorbing the anti-dumping duty:

Provided that the designated authority shall notify the government of the exporting country before proceeding to initiate such an investigation.

(5) The Central Government may, on recommendation of the designated authority, resort to provisional assessment of the imports of the article alleged to be absorbing an anti-dumping duty in force and may ask a guarantee from the importer, till the time a decision under sub-rule (3) of rule 31 is taken by the Central Government.

(6) The provisions regarding evidence and procedures under rule 6 shall apply *mutatis mutandis* to any investigation carried out under this rule and the review shall be limited only to re-computation of dumping and injury margin due to the reason that existence of injury and causal link has already been determined in the original investigation.

(7) Any such investigation shall be concluded within six months from the date of initiation of the investigation:

Provided that in special circumstances for reasons to be recorded in writing, the Central Government may extend the said period for another three months.

**31. Determination of Absorption.** – (1) The designated authority, upon determination that absorption of anti-dumping duty exists, may recommend modification of the form or basis of the anti-dumping duty, or the quantum of anti-dumping duty, or both, to imports of articles found to be absorbing an existing anti-dumping duty and such modification may apply retrospectively from the date of initiation of the investigation under rule 30.

(2) The designated authority shall issue a public notice recording its findings.

(3) The Central Government may, pursuant to the recommendations made by the designated authority, modify the form or basis of the anti-dumping duty, or the quantum of anti-dumping duty, or both, applicable to the imports of such article from the date of initiation of the investigation under rule 30 or such date as may be recommended by the designated authority.”

[F. No. CBIC-190354/209/2021-TRU Section-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India.

**Note:-** The principal rules were published *vide* notification number 2/1995-Customs (N.T), dated the 1st day of January, 1995, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1(E), dated the 1st day of January, 1995 and were last amended *vide* notification number 10/2021-Customs (N.T), dated the 1st February, 2021, *vide* number G.S.R. 75(E), dated the 1st February, 2021.