

FAX : 011-26108426

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: 11/11/2021

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. AD/A/51913/2021-CU|DB| dated 01/11/2021

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 9C of the Customs Tariff Act, 1975.

Deputy/Asstt. Registrar (CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	AD/50779/2021	SI GROUP INDIA PRIVATE LIMITED PLOT NO. D-2/1 TTC INDUSTRIAL AREA OPP. JUINAGAR RAILWAY STATION THANE BELAPUR ROAD, MUMBAI, MAHARASHTRA- 400705

Name and Address of Respondent

2

**DESIGNATED AUTHORITY
DIRECTORATE GENERAL OF
ANTI-DUMPING AND ALLIED
DUTIES**
1. DEPARTMENT OF COMMERCE
& INDUSTRY,
PARLIAMENT STREET,
JEEVAN TARA BUILDING,
4TH FLOOR, NEW DELHI-110001.

3.

2. THE UNION OF INDIA
THROUGH THE SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NORTH BLOCK NEW DELHI-110001.

Copy To

by. Advocate(s) / Consultant(s):

RAJESH SHARMA ADV
J-209 SAKET
NEW DELHI - 110017

5. MADHU SUDAN POTHAL, C.A.
L-33/A, SAKET,
NEW DELHI-110017.

6. MADHU SUDAN POTHAL, C.A.
L-33/A, SAKET,
NEW DELHI-110017.

4 Additional Party's Name & Address :

7. INDIA GLYCOLS LIMITED.
PLOT NO.2B, SECTOR-126,
NOIDA, DISTT. GAUTAM
BUDH NAGAR,
UTTAR PRADESH-201304.

8. ECONOMIC DIVISION,
TAIPEI ECONOMIC AND
CULTURAL CENTER IN
INDIA.
34, PASHCHIMI MARG,
VASANT VIHAR,
NEW DELHI-110057.

9. Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

10. Office Copy | 1 Guard File


Deputy/Asstt. Registrar(CUSTOMS Appeal Branch)

Prepared By:gopalmeena

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH

ANTI DUMPING APPEAL No. 50779 OF 2021

(Arising out of Final Findings No. 7/20/2018-DGTR dated 07.01.2021 and Office memorandum F. No. 354/117/2007-TRU dated 07.04.2021)

M/s SI Group India Private Limited

Plot No. D-2/1 TTC Industrial Area
Opp. Juinagar Railway Station
Thane Belapur Road,
Mumbai 400705, India

...Appellant

VERSUS

1. The Union of India

Through the Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi-110001

**2. Designated Authority, Directorate
General of Anti-Dumping and
Allied Duties**

Department of Commerce & Industry,
Parliament Street, Jeevan Tara Building,
4th Floor, New Delhi-110001

3. India Glycols Limited

Plot No. 2B, Sector 126,
Noida, Distt. Gautam Budh Nagar
Uttar Pradesh-201304

**4. Economic Division, Taipei Economic
and Cultural Center in India,**

34, Pashchimi Marg, Vasant Vihar,
New Delhi-110057

...Respondent

APPEARANCE:

Mr. Basava Prabhu Patil, Senior Advocate with Ms. Reena Khair, Mr. Rajesh Sharma,
Ms. Praveena Gautam & Ms. Shreya Dahiya, Advocates for the Appellant
Mr. Ameet Singh with Ms. Albeena Wali, Advocates for Designated Authority
Mr. Rakesh Kumar and Mr. Sunil Kumar, Authorised Representative of the
Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)



DATE OF HEARING: 18 October, 2021
DATE OF DECISION: 01 November, 2021

FINAL ORDER. 51913 /2021



JUSTICE DILIP GUPTA:

M/s SI Group India Private Limited¹ has filed this appeal feeling aggrieved by the failure of the Central Government to levy anti-dumping duty on the imports of "Nonyl Phenol"² originating in or exported from Chinese Taipei³, even though the designated authority, in its final findings notified on 07.01.2021, had recommended imposition of anti-dumping duty for a period of five years. The relief claimed in this appeal is for setting aside the Office Memorandum dated 07.04.2021 issued by the Ministry of Finance, Department of Revenue, Tax Research Unit in connection with the final findings dated 07.01.2021 notified by the designated authority. This memorandum states that the Central Government has decided not to impose any anti-dumping duty on the imports of the subject goods originating in or exported from the subject countries. A further relief that has been claimed is for issuance of a direction to the Central Government to issue a notification for imposition of anti-dumping duty, based on the recommendation made by the designated authority.

2. In **Jubilant Ingrevia Limited vs. Union of India and five others**⁴, the same issues as have been raised in this appeal were raised. The decision taken by the Central Government not to impose anti-dumping duty, despite a recommendations having been made by

1. the appellant
2. the subject goods
3. the subject Countries
4. Anti-Dumping Appeal No. 50461 of 2021 decided on 27.10.2021

the designated authority for an imposition of anti-dumping duty, was set aside and the matter was remitted to the Central Government to take a fresh decision on the recommendation made by the designated authority. The operative part of the order passed by the Tribunal in **Jubilant Ingrevia Limited** is reproduced below:

46. Thus, for all the reasons stated above, it is not possible to sustain the decision taken by the Central Government, contained in the Office Memorandum dated 14.12.2020, not to impose anti-dumping duty despite a recommendation having been made by the designated authority for imposition of anti-dumping duty. The matter would, therefore, have to be remitted to the Central Government to take a fresh decision on the recommendation made by the designated authority.

47. Though rule 18 provides that the Central Government has to take a decision within three months of the date of publication of final findings by the designated authority, but as the matter is being remitted to the Central Government for taking a fresh decision, this limitation would not apply, as was observed by the Tribunal in **M/s S. I. Group India Private Limited vs. Designated Authority, Directorate General of Antidumping and Allied Duties**⁵.

48. The Office Memorandum dated 14.12.2020 is, accordingly, set aside and the matter is remitted to the Central Government to reconsider the recommendation made by the designated authority in the light of the observations made above. The appeal would, therefore, have to be allowed and is allowed to the extent indicated above."

3. For the reasons stated in the aforesaid decision of the Tribunal in **Jubilant Ingrevia Limited**, the Office Memorandum dated 07.04.2021 is set aside and the matter is remitted to the Central Government to reconsider the recommendation made by the designated authority in the light of the observations made in the said

decision. The appeal would, therefore, have to allowed and is allowed to the extent indicated above.

(Pronounced on 01 November, 2021)

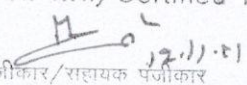
—sd—
(JUSTICE DILIP GUPTA)
PRESIDENT

—sd—
(MS. SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

—sd—
(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

JB

प्रमाणित प्रति/Certified True Copy


उप पंजीकार/सहायक पंजीकार
Deputy Registrar/Asstt. Registrar
सीमा शुल्क उत्पादक एवं सेवा कर
अधोत्तीय अधिकरण/(C.E.S.T.A.T.)
पश्चिमी खण्ड-II/West Block No.-II
सभाक्षेत्रा पुरम्, नई दिल्ली/R.K. Puram, New Delhi-66