



MAJESTYLEGAL

Advocates & Solicitors

TEAM MAJESTY LEGAL¹

No Anti Dumping Duty

(Perfect Importers and Distributors (I) Pvt. Ltd Vs. Union of India²)

In special civil application Hon'ble Gujarat High Court at Ahmadabad, has given an landmark observation with regard to Anti Dumping Duty on the basis of notification issued subsequent to date of clearance of goods.

FINDINGS OF THE HON'BLE COURT:

- The petition has been filed under Article 226 of the Constitution of India challenging the order passed by the Adjudicating Authority wherein Ld. Commissioner (Appeals) had given direction and remitted the matter back to the Adjudicating Authority to decide the issue in the light on Apex Court judgment *G.M. Exports*³.
- The dispute related to levy of Anti Dumping Duty, which is not applicable as held by the Hon'ble Court "*No levy of Anti Dumping Duty on the basis of notification issued by department on subsequent date of clearance*"
- Hon'ble Court while relying upon judgments of "*Salonah Tea Co. Ltd. etc. vs. Superintendent of Taxes Nowgong & Ors.*⁴, *HMM Ltd. vs. Administrator Bangalore City Corporation*⁵, *New Kamal vs. Union of India*" etc⁶, given direction to the department to refund the Anti Dumping Duty paid by the petitioner along with the interest at 6% p.a. from the date of levy till final payment.

TEAMMAJESTYLEGAL

OFFICE : B-87, Alaknanda Apartment, G-1, Ganesh Marg/Moti Marg,
BapuNagar, Jaipur, Rajasthan-302015.
https://maps.app.goo.gl/BsUvY9RWyvUt6JcB9?g_st=iw

CHAMBER : 204, E-Block, Rajasthan High Court, Jaipur.

MOBILE No. : 9785461395

E-MAIL : majestylegal9@gmail.com

WEBSITE : www.majestylegal.in

¹ Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law and statutes and is personal in nature, not to be deemed as legal advice.

² R/Special Civil Application No. 22502 of 2019

³ 2015 (324) E.L.T 209 (S.C.)

⁴ 1988 (33) E.L.T. 249 (S.C.)

⁵ 1997 (91) E.L.T. 27 (S.C.)

⁶ 2020 (372) E.L.T. 571 (Guj.).