[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. 51/2024-Customs (N.T.)

New Delhi, the 23rd July, 2024

G.S.R....(E).- In exercise of the powers conferred by sub-section (7) of section 9 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 Countervailing Duty on Subsidized 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 Countervailing Duty on Subsidized Articles and for Determination of Injury) Amendment Rules, 2024.

(2) These rules shall come into force on the 24th day of July, 2024.

2. In the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, after rule 23, the following rule shall be inserted, namely:-

"**23A. Subsidy margin for exporters not originally investigated.-** (1) If a product is subject to countervailing duties, the designated authority shall carry out a periodical review for the purpose of determining individual subsidy margins for any exporters or producers in the exporting country in question who have not exported the product to India during the period of investigation, provided that these exporters or producers show that they are not related to any of the exporters or producers in the exporting country who are subject to the countervailing duties on the product.

(2) The Central Government shall not levy countervailing duties under sub-section (1) of section 9 of the Act on imports from such exporters or producers during the period of review as referred to in sub-rule (1):

Provided that the Central Government may resort to provisional assessment and may ask a guarantee from the importer, if the designated authority so recommends, and if such a review results in a determination of subsidy in respect of such products or exporters, it may levy duty in such cases retrospectively from the date of the initiation of the review.

(3) The countervailing duty already imposed for co-operative un-sampled exporters or producers may also be extended to such exporters or producers who were not originally investigated.".

[F. No. 334/03/2024-TRU]

(Nitish Karnatak)
Under Secretary to the Government of India.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), notification number 1/1995-Customs (N.T.), dated the 1st January, 1995, *vide* number G.S.R. 2(E), dated the 1st January,1995 and were last amended by notification number 83/2021-Customs (N.T.), dated the 27th October, 2021, *vide* number G.S.R. 760(E), dated the 27th October, 2021.