**Circular No. 21/98-Customs**

**dated 25/3/98**

**[F.No. 528/39/98-CUS (TU)]**

**Government of India**

**Ministry of Finance**

**Department of Revenue**

**(Tariff Unit), New Delhi**

**Subject:** Imposition of anti-dumping duty on import of Purified Terephthalic Acid (PTA)-regarding.

1. Instances cone to the notice of the Board through the Commissioner of Customs, Mumbai and also a study of the above mentioned subject by Directorate of Valuation, Mumbai that in a number of cases of import of PTA originating from recognised trading houses in Japan, claiming that the goods are manufactured by M/s. Kohap Chemical Corporation but exported by some other Party are claming total exemption from payment of anti-dumping duty.

2. The matter has been examined in consultation with MOC. It is seen that notification No. 85/97-Customs specifies both country of origin and name of exporter for fixing a rate of duty and only exempts PTA **Manufactured in Korea and exported** by M/s. Kohap Chemical Corporation.

3. In all other cases, even if the goods are manufactured M/s. Kohap Chemical Corporation, Korea if the exporter is different from the above mentioned manufacture, the goods (PTA) are leviable to anti-dumping duty at the higher rate of duty indicated in the notification. Past clearances if any, contrary to the above decision, may be reviewed and demand notices issued on priority basis.

Sd/-
(S.C. Choudhury)
Director (Customs)