Circular No 30 /2010-Cus.

F. No. 528/18/2009-CUS(TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tariff Unit

229-A, North Block, New Delhi,
Dated 30th August, 2010.

To

All Chief Commissioners of Customs/ Customs (Prev)
All Chief Commissioners of Customs & Central Excise
All Commissioners of Customs / Customs (Prev.)
All Commissioners of Customs & Central Excise

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Sir/Madam,

Subject: **Clarification regarding non-applicability of Anti Dumping Duty under Notification No.15/2007-Cus dated 20.02.2007 to Spandex Yarn (Elastomeric Yarn) falling under Tariff Item 5402 44 00 - Reg.**

References have been received from the Trade and Field formations seeking a clarification whether Anti Dumping Duty under the Notification No.15/2007-Customs dated 20.02.2007 is applicable to Spandex Yarn (Elastomeric yarn). Although the description 'elastomeric yarn' is not specified in the above said notification, doubts have been expressed since the Tariff Item 5402 44 00 is mentioned therein.

2. The matter has been examined by the Board. Despite the fact that Tariff Item 5402 44 00 is mentioned in the notification, there is no ambiguity / confusion in the description of the goods in the notification which clearly mentions "Fully Drawn or Fully Printed Yarn or Spin Drawn Yarn or Flat Yarn of Polyester". Thus, it is clear that only specified yarns of polyester are covered by the anti dumping levy.

3. Therefore, it is clarified that Spandex Yarn (Elastomeric Yarn) is not covered within the scope of the Notification No.15 / 2007-Customs dated 20.02.2007.

4 Pending assessments, if any, may be finalized accordingly.

5. Difficulty, if any, may be brought to the notice of the Board.

Yours faithfully,

B.Timothy
STO (TU)

Internal circulation: As usual

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