

Basis	Sec. 8B: Safeguard duty	Sec 9 CVD on subsidized articles	Sec 9A: Anti-dumping duty
Reason for imposition	Serious injury to domestic industry, due to import in increased quantity	Where any country or territory grant any subsidy upon the exportation of any article there from into India	Where any article is exported to India at less than its normal value
Provisional Duty	Pending final determination of injury, such duty may be imposed provisionally for a period of 200 days After 200 days made final or it shall be refunded	Pending final determination of injury, such duty may be imposed provisionally till the time subsidy is not determined Excess amount shall be refunded	Pending final determination of injury, Anti-Dumping Duty (ADD) may be imposed provisionally for 6 months. Even retrospective imposition on provisional basis is possible for a maximum period of 90 days. Excess amount shall be refunded
Period of imposition	Initial maximum period:- 4 years (Including provisional period) After extension:- Maximum total period 10 years	Initially maximum period: 5 year (including Provisional [period]) Extension: Upto 5 Year	Initially maximum period: 5 year (including Provisional [period]) Extension: Upto 5 Year
Amount of duty	As specified by Central Government in notification	Injury or subsidy (whichever is Lower)	Injury or Dumping (whichever is Lower)
Other specific points	No import duty in certain cases: (1) If import within notified quantities [3% /9%] (2) Import in small quantities. (3) in case of import by SEZ/100% EOU for export purpose.		
Import By 100% EOU /SEZ	The duty shall not apply to articles imported by a 100% export-oriented undertaking or a unit in a special economic zone , unless- (i) It is specifically made applicable in such notification or to such undertaking or unit; OR (ii) Such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area , to the extent.	The duty shall not apply to articles imported by a 100% export-oriented undertaking or a unit in a special economic zone , unless- (i) It is specifically made applicable in such notification or to such undertaking or unit; OR (ii) Such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area , to the extent.	The duty shall not apply to articles imported by a 100% export-oriented undertaking or a unit in a special economic zone , unless- (i) It is specifically made applicable in such notification or to such undertaking or unit; OR (ii) Such article is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area , to the extent.
Anti-circumvention Measure	-	Where the Central Government, on such inquiry as it considers necessary , is of the opinion that circumvention of the duty has taken place,— <ul style="list-style-type: none">▪ either by altering the description or name or composition of the article or by import of such article in an unassembled	Where the Central Government, on such inquiry as it considers necessary , is of the opinion that circumvention of the duty has taken place,— <ul style="list-style-type: none">▪ either by altering the description or name or composition of the article or by import of such article in an unassembled or

		<ul style="list-style-type: none"> ▪ or disassembled form or ▪ by changing the country of its origin or export or ▪ in any other manner, <p>Whereby the duty so imposed is rendered ineffective, it may extend the duty to such other article also from such date, as the Central Government may specify, BUT not earlier than the date of initiation of the inquiry.</p>	<ul style="list-style-type: none"> ▪ disassembled form or ▪ by changing the country of its origin or export or ▪ in any other manner, <p>Whereby the duty so imposed is rendered ineffective, it may extend the duty to such other article also from such date, as the Central Government may specify, BUT not earlier than the date of initiation of the inquiry.</p>
Absorption of Duty		<p>Where the Central Government, on such inquiry, is of the opinion that</p> <ul style="list-style-type: none"> ▪ Absorption of The duty has taken place whereby the duty so imposed is rendered ineffective, ▪ it may modify such duty to counter the effect of such absorption, ▪ from such date, as the Central Government may specify, But not earlier than the date of initiation of the inquiry, <p><u>Absorption of countervailing duty</u>” is said to have taken place,-</p> <p>Where there is a decrease in the export price of an article, will be called Absorption of duty.</p> <p>BUT if there is a corresponding decrease in the following then it shall not be treated as Absorption of duty</p> <ul style="list-style-type: none"> ▪ COST OF PRODUCTION/ ▪ EXPORT PRICE TO III COUNTRIES/ ▪ resale price in India/ <p>Any other as prescribed.</p>	<p>Where the Central Government, on such inquiry, is of the opinion that</p> <ul style="list-style-type: none"> ▪ Absorption of The duty has taken place whereby the duty so imposed is rendered ineffective, ▪ it may modify such duty to counter the effect of such absorption, ▪ from such date, as the Central Government may specify, But not earlier than the date of initiation of the inquiry, <p><u>Absorption of countervailing duty</u>” is said to have taken place,-</p> <p>Where there is a decrease in the export price of an article, will be called Absorption of duty.</p> <p>BUT if there is a corresponding decrease in the following then it shall not be treated as Absorption of duty</p> <ul style="list-style-type: none"> ▪ COST OF PRODUCTION/ ▪ EXPORT PRICE TO III COUNTRIES/ ▪ resale price in India/ <p>Any other as prescribed.</p>
Revocation		<p>If the said duty is revoked temporarily, the period of such revocation shall not exceed 1 year at a time.</p>	<p>If the said duty is revoked temporarily, the period of such revocation shall not exceed 1 year at a time.</p>