

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

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