Final Findings
(Mid-term Review)

Dated the 8th June, 2011

Subject: Anti-dumping (Mid-term Review) investigation limited to the product scope of definitive Anti-dumping Duty imposed on Cold-Rolled Flat Products of Stainless Steel of the width of 600 mm upto 1250mm of all series further worked then Cold Rolled (cold reduced) with a thickness of up to 4mm, originating in or exported from China PR, Japan, Korea, European Union, South Africa, Taiwan, Thailand and USA-Final Findings.

BACKGROUND

F.No. 15/16/2010-DGAD. - Having regard to the Custom Tariff Act, 1975 as amended from time to time and the Customs Tariff (Identification, Assessment and Collection of Duty or Additional Duty on dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time, the Designated Authority (hereinafter referred to as the Authority) vide Notification No.14/6/2008-DGAD dated 24th November, 2009, notified its final findings recommending definitive anti dumping duty on import of Cold-Rolled Flat Products of Stainless Steel originating in or exported from China PR, Japan, Korea, European Union, South Africa, Taiwan, Thailand and USA. And whereas definitive anti dumping duty was imposed on the subject goods vide Customs Notification No.14/2010-Customs dated 20th February, 2010.

2. M/s Jindal Stainless Ltd., New Delhi has filed an application before the Designated Authority (hereinafter referred to as the Authority) in accordance with the Customs Tariff Act, 1975 as amended from time to time and Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on dumped articles and for determination of injury) Rules, 1995 (herein after referred to as Rules) for initiation of Mid-Term Review of anti dumping duty limited to the scope of the product under Anti-
Dumping Duty levied on Cold-Rolled Flat Products of Stainless Steel of the width of 600 mm upto 1250 mm of all series further worked then Cold Rolled (cold reduced) with a thickness of up to 4 mm (hereinafter referred to as subject goods), originating in or exported from China PR, Japan, Korea, European Union, South Africa, Taiwan, Thailand and USA( hereinafter referred to as subject countries). The applicant furnished a detailed statement setting out the following grounds for seeking a review:-

a. Designated Authority had restricted the width of the subject goods in the original investigation to 1250 mm. However, while restricting the width of the subject goods to 1250 mm, no tolerance was prescribed. No engineering product can be produced to the exact dimensions without any tolerance.

b. The sheets in coil as produced on the mill does not conform to any definite contour and will have edge imperfections like chapped, thin and damaged edges. Therefore, widths are never exactly the same as 1250 mm but are invariably produced in higher widths.

c. In the absence of any tolerance in the recommendations and in the corresponding customs notification, the products of width 1250 mm or lower are being declared as having widths of 1251 mm to 1300 mm and thereby the anti dumping duty is circumvented.

d. There are a large number of consignments where the width has been declared as 1251 mm or marginally above the 1250 mm limit specified in the final findings, thereby, escaping anti dumping duty.

e. Even the width of 1250 mm produced by the petitioner themselves has a tolerance of up to +50 mm.

3. The Authority issued a public notice dated 23rd June 2010 published in the Gazette of India, Extraordinary, initiating mid-term review of aforesaid final findings dated 24th November, 2009 and of the definitive anti dumping duty notified vide aforesaid Customs Notification dated 20th February, 2010. The Review is limited to the
product scope of the said anti dumping duty and covers limited aspects of said notifications.

B. PROCEDURE

4. In the present proceedings the procedure described herein below has been followed:

(i) The Authority sent copies of the initiation notification dated 23rd June 2010 to the High Commission/Embassies of the subject countries in India, known exporters from the subject countries, known importers and other interested parties, and the domestic industry, as per the information available with it. Parties to this investigation were requested to file their response and make their views known in writing within the prescribed time limit.

(ii) Copy of the non-confidential version of the application filed on behalf of the domestic industry along with the initiation notification was sent to the High Commission/Embassies of the subject countries, to the following known exporters and to other interested parties in accordance with the AD Rules:

1. Outokumpu Stainless, Finland
2. Thainox Stainless Public Company Ltd., Thailand
3. Allegheny Technologies Incorporated, Pittsburgh
4. Daewoo International, Korea
5. LG International Corporation, Korea
6. SK Networks Co. Ltd., Korea
7. Samsung C & T Corporation, Korea
8. Yieh United Steel Corporation (YUSCO), Taiwan
9. Acerinox S.A., Spain
10. Yieh Mau Corporation, Taiwan
11. Acerinox Malaysia Sdn. Bhd., Malaysia
12. Lianzhong Stainless Steel Corporation, China PR
13. Columbus Stainless (PTY) Ltd., South Africa
14. Shanxi Taigang Stainless Steel Co. Ltd. (STSS), China PR
15. TISCO Trading (HK) Ltd., Hong Kong
16. Tainjin Taigang Tianguan Stainless Steel Co. Ltd., China PR
17. POSCO, Korea
18. POSTEEL, Korea
19. Hyundai Corporation, Korea
20. Thyseenkrupp Stainless International, Germany
21. Arcelor Mittal Stainless (France & Belgium)
22. All India Stainless Steel Industries Association
23. The Tamilnadu Stainless Steel Merchants and Manufacturers Association.
24. Karnataka Stainless Steel Trade and Industry association
25. Non-Ferrous metal Association (Karnataka)
26. Stainless Steel Merchant Association
27. Engineering Export Promotion council
28. Stainless Steel Exporters Welfare Association
29. Madras Steel Agencies
30. Marudhar Industries
31. Ramdev Metal Mart
32. Reliance Stainless Steel
33. IDMC Ltd.
34. Siddhivinayak Steel
35. Vinod Cookware
36. Metal Trading Corporation
37. Kutz Industries
38. Kraftwares (India) Ltd.
39. King Metal Works
40. Kevin Enterprises Pvt Ltd.
41. Process Plant and Machinery Association of India.
42. Shakti Pumps (India) Ltd.
43. Sulzer India Ltd.
44. Magneti marelli SKH Exhaust Systems Pvt Ltd
45. PN-NJ Ind Pvt Ltd
46. MCCI
47. Shivalik Fastners Pvt Ltd.

(iii) In response to the initiation notification, the following interested parties have responded:
1. M/s Posco, Korea
2. M/s Acerinox, Spain
3. M/s North American Stainless, USA
4. M/s Acerinox, Malaysia
5. M/s Columbus Stainless Pty. Ltd., South Africa
6. M/s Outokumpu Stainless, Finland
7. M/s Thainox Stainless, Thailand
8. M/s All India Stainless Steel Importers’ Association
9. IDMC Limited
10. Merudhar Industries
11. Madras Steel Agencies
12. Arcelor Mittal
13. All India Stainless Steel Industries Association

(iv) The Authority made available non-confidential version of the evidence presented by various interested parties in the form of a public file kept open for inspection by the interested parties.

(v) Verification of the relevant information of the domestic industry has been carried out.

(vi) The Authority held a public hearing on 10.01.11 to hear the interested parties orally, which was attended by representatives of domestic industry, exporters, importers and other interested parties. The oral hearing was followed by the written submissions and rejoinders filed by interested parties. A public hearing was again held on 14th March, 2011 in view of change of incumbency in the Designated Authority. It was followed by written submissions and rejoinders from the interested parties. The same, to the extent relevant, have been addressed in these findings.

(vii) Information provided by interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
(viii) Under Rule 16 of Anti-dumping Rules, a disclosure of essential facts/basis for the present findings was issued to known interested parties and comments received thereon are appropriately considered in the final findings.

(ix) *** in this notification represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.

**Product Under Consideration**

5. The product under consideration in the original investigation was Cold-rolled Flat products of stainless steel of the width of 600 mm upto 1250mm of all series not further worked than Cold rolled (cold reduced) with a thickness of up to 4mm. However, the following were excluded from the scope of the product under consideration:

   (a) Grade AISI 420 High carbon (0.28%-0.40%), Grade 420, Grade 430 BA supplied by M/s Thyssenkrupp Stainless International, Germany, Grade AISI 441 and Grade AISI 443.

   (b) Duplex Stainless Steel grades 2205 (S31803), 2304(S32304), EN 1.4835, 1.4547, 1.4539, 1.4438, 1.4318 and 1.4833 and Ferritic Grades EN 1.4509 and 1.4512.

   (c) Product supplied under Indian Patent no. 223848 in respect of goods comprising Low Nickel containing Chromium-Nickel Manganese-Copper Austenitic Stainless steel and representing Grades YU 1 and YU 4, produced and supplied by M/s Yieh United Steel Corp (Yusco) of Chinese Taipei (Taiwan).

6. The product under consideration comprised of stainless steel coil, sheets and plates of above description. The subject goods are used for manufacture of white goods, processed equipment, dairy equipment, automotive components, rail carts, metro coaches, architecture, building and construction etc.
7. The subject goods are classified under chapter 72 of the Custom Tariff Act, 1975 under the sub-heading 7219.31, 7219.32, 7219.33, 7219.34, 7219.35 and 7219.90. The custom classification is indicative only and not binding on the scope of the investigation.

8. The present review is for limited purpose of investigation into the need for prescribing a tolerance limit of (+50mm) against the 1250mm width restriction of the aforesaid product under consideration in the original investigation.

**Submissions made by the Interested Parties**

9. The exporters, importers and other interested parties have made the following submissions:

   a) The scope of a review under Rule 23 does not cover recommendation of duties on which no duties have been imposed in the first place. Hence DGAD has no jurisdiction under Rule 23 to recommend duty on products which were not covered in original investigation.

   b) It has been stated by them that under the Rules there is no provision which provides for a limited or scope or tolerances review and provide only for changed circumstances review.

   c) Scope review is limited to restriction/reduction and Law does not empower the DGAD to enlarge the scope of the product in the Mid-Term Review. Addition of tolerance would amount to product scope enhancement.

   d) Hypothetically assuming that the Hon’ble Designated Authority has indeed made an error or omission in the Final Findings as alleged by the petitioner, the same is subject to the appeal preferred by the petitioner himself before the Hon’ble CESTAT, which in fact pending for hearing.

   e) The tolerance claimed by the domestic industry is excessive and not consistent with international standards such as BS EN 10259 and ASTM and the same are to be prescribed in accordance with the standards followed by the exporters.
f) An addition of 50 mm is an unreasonably high tolerance limit that will expand the scope of the product. Such an increase in scope not only amounts to substantial modification but would amount to an enlargement of the scope of the subject goods which should not be allowed.

g) Globally there are widely use standards including ASTM and ISO specifying maximum width tolerance for the Cold Rolled Stainless Steel. Steel mills globally follow stringent production standards which are in consonance with the ISO and ASTM standards.

h) BIS standards seem to be more aligned with above international standards. Thus, the petitioner’s request for +50mm with tolerance is not acceptable as it is not in consonance with acceptable international standards. Not only is the tolerance limit of +50mm far in excess of international standards it also reflects an inefficient threshold.

i) In the present petition, the petitioner have relied upon QMS and EMS ISO standards which are internal standards of the petitioner and are not to be mistaken with the adopted national standards issued by BIS.

j) It is submitted that tolerance standards as defined by the national and international agencies should be used instead of the petitioner’s unreasonable and excessive tolerance standard.

k) In the investigations concerning stainless steel products in other countries, the maximum width or thickness is prescribed but no tolerances were prescribed.

l) The domestic industry has incorrectly made out a case of circumvention when there is no provision in the Indian law in this regard and MTR cannot be initiated on this ground.

m) It has been claimed by the interested parties that domestic industry has availed dual remedies in the present case before the Authority and the CESTAT.
n) No period of Review is specified in the Initiation Notification therefore Mid Term Review cannot be initiated.

o) The interested parties have stated that the domestic industry has claimed excessive confidentiality by keeping the product standards as per ISO:9001:2000 as confidential.

p) The initiation of the mid-term review is not as per the Trade Notice No. 1/2010.

q) It has also been argued that the specification of tolerances by the Designated Authority will be in violation of the WTO Agreement on Technical Barriers to Trade.

**Submissions made by the domestic industry:**

10. The domestic industry has made the following submissions:

   a. The contention of the interested parties that the Authority does not have power to initiate the present investigation under Rule 23 is completely ill-conceived. The Authority while prescribing the format for application of mid-term review has mentioned an illustrative list for changed circumstances and specified that the same is not limited to those factors alone and the mid-term review can be initiated for any other factor also. Further, the restrictive interpretation drawn by the exporters is not sustained in view of the fact that Rule 23 does not even specify “changed circumstances” as a ground of review but the same has been accepted in practice. The domestic industry also cited a case of Rishiroop Polymers Pvt. Ltd. Vs. Designated Authority [2006 (196) ELT 385 (SC)] and EC cases namely Council Regulation (EC) No. 2474/95 of 23 October 1995, Council Regulation (EC) No. 2380/95 of 2 October 1995, Council Regulation (EC) No. 319/2009 of 16 April 2009, Council Regulation amending Regulation (EC) No 2402/98 and 2009/C 215/06 in support of their submissions.
b. The present review does not concern with enhancement of product scope but seeks clarification with regard to tolerances of the product under consideration. Incorporation of width tolerance does not amount to bringing in a new product under Mid-Term Review. Rather, it is a factor which has existed all along but was not incorporated in the Final Findings. Further, the interested parties have failed to place on record any jurisprudence on record which would suggest that the Authority does not have the power under Rule 23 to clarify the specifications of tolerances.

c. With regard to tolerances, the domestic industry has stated that the Authority in its Final Findings had restricted the width up to 1250mm solely on the ground of its perceived inability of the Domestic Industry to produce sheets of wider dimensions. It is also submitted that the Authority has also verified during verification that the width of the material in some cases is even more than 1300mm. Without prejudice to the factually incorrect premise, it is submitted that if the reasoning adopted for any restriction is the production capability of the Domestic Industry, then even the tolerances ought to have been specified in the context of the standards followed by the Domestic Industry.

d. Since it is an admitted fact that different exporters/producers follow different internal and public standards, the specification of tolerances cannot be specified taking into account such multiple standards. Once the exporters have admitted that the tolerances are a part and parcel of any technical product, it would be perfectly justifiable to specify the tolerances in the context of the specifications of the Domestic Industry. M/s Thainox as well as M/s Outokumpu Stainless have admitted that the tolerance in width of the subject goods is of (+30)mm.

e. With regard to other cases where the maximum width prescribed, the domestic industry stated that the facts in those cases and the facts in the present case are different in as much as the maximum width in those cases were prescribed in the initiation stage itself whereas in the original investigation concerning the present
case, there was no maximum width was prescribed at the time of initiation but the maximum width was restricted at the stage of final findings. Further, the interested parties have also not produced any evidence on record that the authorities in those cases while imposing the duty do not apply the criteria of tolerances.

f. The domestic industry stated that it never made out a case of circumvention or alleged circumvention as a ground to initiate Mid Term Review. Use of word “circumvent” has to be read in the general sense of the term and not in the technical sense particularly when there is no law defining “circumvention”. Circumvention would be when the product itself is modified to avoid the duties, which is not the present case where the product which was investigated remains the same. Exporters have admitted in their written submissions that there is no change in their exported products. It is also submitted that the issues raised in this petition do not concern with the implementation issue as averred by one of the exporters. Their case is stated to clarify the specification of tolerances and not of circumvention or product enhancement.

g. Domestic industry stated that in the present investigation there is no need to specify the POI as the investigation relates to limited aspect of clarifying the specifications of tolerances only. It may also be seen that it is the standard practice even in the EC where POI is not prescribed under similar circumstances as the same is not relevant.

h. With regard to confidentiality, the domestic industry stated that the document certifying the product standards of the domestic industry as per ISO:9001:2000, is an internal document and contains business proprietary information the disclosure of which would be disadvantageous to the commercial interests of the domestic industry and may give competitive advantage to others. The domestic industry has therefore, claimed the same as confidential.

i. With regard to the argument of the interested parties that the initiation of the mid-term review is not as per the Trade Notice No. 1/2010. The domestic industry
stated that the Trade Notice is in the nature of guidance and issued to facilitate the industry. However, the Trade Notice cannot be read to supersede the powers of the Authority as envisaged under the law.

j. The argument of the exporters that the specification of tolerances by the Designated Authority will be in violation of the WTO Agreement on Technical Barriers to Trade is completely misplaced as there is no attempt to restrict the imports on the basis of the technical parameters.

**Post disclosure comments of interested parties**

**Exporters and Importers**

a. The purpose of MTR is to assess the need of continuation or removal of anti-dumping duties. Rule 23 empowers the Authority to review the need for continuation or withdrawal of definitive duty. Therefore, initiation of MTR for a limited purpose is not justified under AD Rules.

b. It has been the established practice of this Designated Authority in its own cases to decline expansion of the scope of the PUC in a mid-term review as in the final findings dated 19th April 2005 concerning Acrylic Fibre and final findings dated 22nd May 2009 concerning Viscose Filament Yarn.

c. The present review seeks to enhance the scope of the PUC beyond the definition given by the Authority. This cannot be entertained in a mid-term review investigation. Such an enlargement of scope is beyond the powers as laid down under Rule 23 of AD Rules.

d. As regards modification of the product, it is submitted that only such changes can be clarified which existed during the original proceedings. Tolerance is an enhancement of the product.
e. The authority has not analysed any iota of evidence in its disclosure statement which empowers to enhance and also to modify the scope of the PUC.

f. Current MTR has been filed not under changed circumstances but to correct an omission which is clearly an after-thought.

g. There have never been any oral discussions supported by written documents to specify tolerance level on trim-edge and mill-edge. The imports are of trim-edge and data submitted by the petitioner are also of trim-edge. Therefore, if at all the Authority would recommend the tolerance level it should be restricted to trim-edge and mill-edge specifications should be dropped.

h. Any inclusion of the tolerance level is not a clarification to the product as originally defined in the earlier investigation but a new insertion to the product scope. Therefore, any changes recommended will be prospective in nature from the date of new customs notification to be issued in pursuance of final findings of this review.

i. It is the international practice not to provide any such tolerance limits as requested by the domestic industry. Instances cited are product from Spain (C-469 -804: USA) and Cold Rolled Steel Sheets from Argentina, Belgium etc. (4258-105 AD/ 1198: Canada)

j. By specifying the tolerance limit the domestic industry appears to bring within the scope of PUC such product whose minimum width is above 1250mm but up to 1280mm. Tolerance should not be allowed as a backdoor way to bring in products that are not originally covered.
k. Tolerance is for technical purposes but not for commercial purposes. The intention of the domestic industry is somehow to increase the scope of the PUC to 1280mm through this mid-term review.

l. Rule 23 does not allow DGAD to conduct scope reviews unless a power is specifically bestowed on the Authority, it cannot be exercised by the Authority. The conclusion that the consignments of the subject goods are being imported with width marginally above the 1250mm limit thereby escaping anti-dumping duty is without any evidence.

m. Whether DGAD have the power to clarify the product scope as appearing in the duty table is a question that has not been addressed in the disclosure statement.

**Comments of Domestic Industry**

a. There is no need to prescribe separate tolerances for the width ranging between 600mm-1000mm. The said widths even after including the tolerances would remain as part of the subject goods.

b. The Authority may prescribe tolerances without making any classification into mill-edge and trim-edge as there may be mis-declaration of the mill-edge material as trim-edge by the importers and it may not be possible for the custom authorities to physically check and verify the material in each consignment given the acute congestion on the ports.

c. With regard to extent of tolerances, the same may not be specified taking into account any one or more international standards. The same ought to have been specified considering the specifications of the domestic industry.

**Examination by the Authority**
11. The Authority has taken note of the submissions, arguments and the evidence provided by the domestic industry, exporters and other interested parties including those placed on record post disclosure. The issues raised therein have been examined as under:-

a. The Authority notes that the domestic industry in its application dated 11th June 2010 requested for the initiation of limited mid-term review for specification of width tolerances in the Product under Consideration so that the product is defined more accurately.

b. The product under consideration in the initiation notification of the original investigation was defined as 'Cold-rolled Flat products of stainless steel of the width of 600 mm or more of all series further worked then Cold rolled (cold reduced)'.

c. The product under consideration in the final findings of the original investigation was defined as 'Cold-rolled Flat products of stainless steel of the width of 600 mm upto1250mm of all series further worked then Cold rolled (cold reduced) with a thickness of up to 4mm'. The Authority also excluded certain grades / types stated above from the purview of the product under consideration.

d. The basic ground for seeking a mid-term review by the domestic industry was that in the absence of specification of tolerances even the widths upto 1250mm escape duty as imported widths including the tolerances may marginally exceed the cut-off point. The domestic industry therefore, by way of present review application, requested for specification of tolerances (+50mm) in the product under consideration.

e. The interested parties have argued that there is no provision under the Indian law which provides for a limited or scope or tolerances review. According to them, Rule 23 provides only for changed circumstances review and that the provisions of this Rule are not wide enough to cover the present review. The Authority notes that it is an undisputed position that the powers of Rule 23 prescribe for the changed circumstances review even when the same is not specifically mentioned in the Rule. None of the interested parties has denied that changed
circumstances review is permissible under the said Rule. The Authority also notes that there is no indication in Rule 23 which suggests that the powers of the Designated Authority under Rule 23 need to be read in a restrictive or limited manner. In other words, an MTR can be initiated on the basis of any relevant factor depending upon the facts and circumstances of each case.

f. The Authority also notes the argument of the Domestic Industry that the investigations concerning “change in name” of the cooperating exporters has also been carried out under Rule 23 and no interested party has ever denied or questioned the legality of such investigations. If Rule 23 is read in a restricted sense, as is being proposed by the exporters, there will be many situations where the genuine issues will be rendered remedy-less. In any case, the Hon’ble Supreme Court in the case of Rishiroop Polymers Private Limited Vs. Designated Authority [2006 (196) ELT 385 (SC)] has not suggested that the powers of the Designated Authority are restricted in terms of Rule 23.

g. With regard to present case being a circumvention case as alleged by the interested parties, the Authority finds that the domestic industry used the word “circumvent” in its application in the general sense and not in the technical sense particularly when there is no law defining circumvention in the country. It is noted that the circumvention in a technical sense would occur when the product itself is partially or marginally modified to avoid the duties, which is clearly not the present case where the product which was investigated remains the same.

h. The Authority notes that the interested parties have stated that scope review is limited to restriction/reduction and cannot be read as enhancement of scope. The Authority notes that the present review is not for enhancement of product scope but is for clarification with regard to prescribing tolerances in respect of width of the product under consideration and no addition of new product has been requested. The Authority is of the view that the incorporation of width tolerance does not amount to bringing in a new product under Mid-Term Review nor does it involve any enhancement of product scope.
i. The review only aims to clarify the specification of the product under consideration.

j. As regards the submissions that there is no oral discussion or written submissions ever to specify tolerance level on trim-edge or mill-edge, the Authority has followed the said classification as per ISO tolerance standard which the Authority considers as the most credible of international standards.

k. As regards, the submission that there is no international practice to provide for tolerance limit, the Authority notes that there are also instances where tolerance limit has been prescribed as in the case of Audio Tapes in Cassettes from Japan, Korea and Hong Kong, OJ(1990) L313/5. In any case, the Authority holds that an MTR exercise is specific to the circumstances of a case. The Authority also reiterate the specification of width tolerance is only against the existing product and therefore, does not bring in a new product nor does it enhance the scope of PUC.

**Conclusion and Recommendation**

12. The Authority considers that the product under consideration in this case, by its very nature, cannot be produced to its exact dimension and needs tolerance. Further it is found that consignments of the subject goods are being imported with width marginally above the 1250mm limit, thereby escaping anti dumping duty. In the aforesaid circumstances, the Authority is of the view that the domestic industry requires relief in the form of width tolerance against the existing product to be specified in the duty table. Therefore, the Authority finds it necessary to clarify the product in the duty table of the original Final Findings by specifying the tolerance level for the width of the product differently for mill-edge and trim-edge.

13. With regard to extent of tolerance, the Authority notes that the subject goods as produced on the mill does not conform to any definite contour and will have edge imperfections like chapped, thin and damaged edges. Therefore, widths are never exactly the same as 1250mm but are invariably produced in higher widths. It is also noted that the parties to the investigation have disputed the extent of tolerance
requested by the domestic industry/petitioner. Different exporters have indicated different tolerance levels according to different international/national standards.

14. Further, with regard to tolerances of (+50)mm, requested by the petitioner, the interested parties have argued that the tolerance claimed by the domestic industry is excessive and not consistent with the industry standards and the same are to be prescribed in accordance with the international standards.

15. The Authority has noted the international standards such as ASTM A480/A480M-10, ISO 9445-2: 2009(E) and BS EN10259. The width tolerance level under said standards is mentioned as under:-

i) ASTM A480/A480M-10:
   Under this standard, width tolerance level is +4.0mm for specified width of 600 mm to 1250 mm.

ii) ISO 9445-2: 2009 (E)

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<tr>
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<th>Width tolerance for specified Width Range of 600 mm ≤ w &lt; 1000 mm</th>
<th>Width tolerance for specified Width Range of 1000 mm ≤ w ≤ 2100 mm</th>
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<tbody>
<tr>
<td>Mill-edge products</td>
<td>+ 25 mm</td>
<td>+ 30 mm</td>
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<tr>
<td>Trimmed-edge products</td>
<td>+4.0 mm</td>
<td>+4.0 mm</td>
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iii) BS EN10259 (British Stainless Steel Association):
   Under this standard, normal width tolerance is +4.0mm for a nominal width of 600 mm to 1250 mm.

The Authority had consulted the concerned administrative Ministry, namely, Ministry of Steel in the matter and gathered information regarding width tolerance in CR Stainless Steel Flat products which is based on the inputs received from Steel Authority of India Limited, which is also a producer of the subject goods. The tolerance levels reported by the Ministry of Steel are found to match with the ISO standards.

16. In view of above, the Authority considers tolerance levels in respect of the width of the product under consideration as per the ISO standard and accordingly adopts the
same in respect of the product covered in the duty table in final findings No.14/6/2008-DGAD dated 24th November, 2009 and also in the Ministry of Finance Notification No.14/2010-Customs dated 20th February, 2010. Accordingly, the Authority recommends the following width tolerance level in respect of the product mentioned in the duty table in the notification No.14/6/2008-DGAD dated 24th November, 2009 and Customs Notification No.14/2010-Customs dated 20th February, 2010:-

**Mill Edge**

| Width tolerance for specified Width Range of 1000 mm ≤ w ≤ 1250mm | (+) 30 mm |

**Trim Edge**

| Width tolerance for specified Width Range of 1000 mm < w ≤ 1250mm | (+) 4 mm |

17. An appeal against this order shall lie before the Customs, Excise and Service tax Appellate Tribunal in accordance with the relevant provisions of the Act.

Vijaylaxmi Joshi  
Designated Authority