

CBIC-190349/50/2026-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

To,

The Deputy/Assistant Commissioner of Customs,
NAC Chemicals Secretariat,
JNCH

Date: 21st August 2026

Madam/Sir,

Subject: W.P. Nos. 28278/2026, 28286/2026 and 28267/2026 filed by M/s Manali Petrochemicals Limited and M/s Chemplast Sanmar Limited before the Hon'ble High Court of Judicature at Madras – provisional assessment of subject imports – reg.

Reference is invited to the interim order dated 27.07.2026 passed by the Hon'ble High Court of Judicature at Madras in W.P. Nos. 28278/2026, 28286/2026 and 28267/2026(copy enclosed), wherein the Hon'ble Court has directed the respondents to make provisional assessment of the imports of the products in question, subject to the final outcome of the writ petitions.

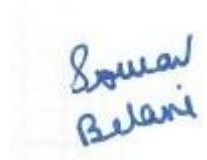
2. In this regard, the undersigned is directed to request that necessary steps for implementation of provisional assessment of imports be taken at the earliest in respect of the following three matters:

- (i) Poly Vinyl Chloride (PVC) Paste Resin originating in or exported from European Union and Japan, covered under Final Findings F. No. 6/33/2024-DGTR dated 19.03.2026;
- (ii) Flexible Slabstock Polyol originating in or exported from China PR and Kingdom of Thailand, covered under Final Findings F. No. 6/02/2025-DGTR dated 17.03.2026;
- (iii) Flexible Slabstock Polyol originating in or exported from Saudi Arabia, covered under Final Findings F. No. 7/03/2025-DGTR dated 17.03.2026.

3. The provisional assessments shall be subject to the final outcome of the aforesaid writ petitions and any further orders passed by the Hon'ble High Court.

4. The undersigned is also directed to request that, following the implementation of provisional assessment, a copy of sample Bill(s) of Entry filed/assessed may be sent to this office at the earliest for record.
5. This has the approval of the Chairman, CBIC.

Yours faithfully,

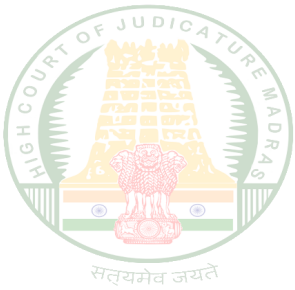


(Sourav Belani)

OSD, TRU-I

Copy to:

- (i) The Pr. Commissioner, DPD-RMS, NS-III, for information.
- (ii) The ADG, NCTC, for necessary action.



W.P.Nos.28267, 28278 & 28286 of 2026

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.Nos.28267, 28278 & 28286 of 2026

and WMP.Nos.30978, 30990 & 31010 of 2026

Chemplast Sanmar Limited,
Represented by its Authorised
Signatory K.Sethuraman,
No.9,Cathedral Road,
Chennai-600 086

Petitioner(s) in W.P.No.28267/2026

Manali Petrochemicals Limited,
Represented by its Managing Director and
CEO, Mr.R.Chandrasekar, SPIC
House,No.88,Mount Road,
Guindy,Chennai-600 032.

Petitioner(s) in W.P.Nos.28278 &
28286/2026

Vs.

1.Union of India,
Through Secretary Revenue, Ministry of Finance
North Block, New Delhi-110 001.

2.The Designated Authority,
Directorate General of Trade Remedies, Ministry of
Commerce and Industry, Department of Commerce,
4th Floor,Jeevan Tara Building, Parliament Street,
New Delhi-110 001.

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W.P.Nos.28267, 28278 & 28286 of 2026

3. Central Board of Indirect Taxes and Customs,
Through Chairman, Ministry of Finance,
Department of Revenue, North Block,
New Delhi-110 001.

Respondent(s) in all W.P.Nos.

WMP No.30978 of 2026

PRAYER : This Miscellaneous Petition is filed to pass an order of interim direction, directing the respondents, their subordinates, servants, agents and successors-in-office to carry out provisional assessment of subject imports from the Subject Countries viz., European Union and Japan, at the rate mentioned in the Final Findings vide Notification F.No.6/33/2024-DGTR dated 19.03.2026 issued by Respondent No.2 pending disposal of the above writ petition.

WMP No. 30990 of 2026

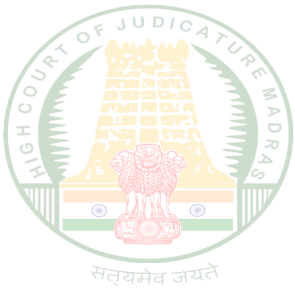
PRAYER: This Miscellaneous Petition is filed to give direction to the respondents to carry out provisional assessment of imports of Flexiable Slabstock Polyol from China and Thailand to India, at the rate mentioned in the Final Findings Vide Notification F.No.6/02/2025-DGTR dated 17.03.2026 issued by the Respondent No.2 pending the hearing and final disposal of the writ petition.

WMP No. 31010 of 2026

PRAYER : This Miscellaneous Petition is filed to give direction to the respondents to carry out provisional assessment of imports of Flexiable Slabstock Polyol from Saudi Arabia to India at the rate mentioned in the Final Findings Vide Notification F.No.7/03/2025-DGTR dated 17.03.2026 issued by the Respondent No.2 pending the hearing and final disposal of the writ petition.

For Petitioner in
W.P.No.28267/2026

: Mr.S.Raman
Senior Advocate
M/s.Gautham S.Raman



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W.P.Nos.28267, 28278 & 28286 of 2026

For Petitioner in
W.P.Nos.28278 &
28286/2026

: Mr.Satish Parasaran
Senior Advocate
for Mr.Shivakumar

For Respondents
in all W.P.Nos.

: Mr.Sai Srujan Tayi for R1
Senior Standing Counsel
Mr.V.Chandrasekaran for R2
Senior Panel Counsel
Mr.A.R.L.Sundaresan
Additional Solicitor General
for Mr.Sai Srujan Tayi for R3
Senior Standing Counsel

COMMON ORDER

The issue involved in all these writ petitions is the failure of the respondent-authorities to impose anti-dumping duty on imports from foreign countries despite the Designated Authority having recorded a final finding that the goods were being dumped and that such dumping had caused material injury to the petitioners.

2. Mr.A.R.L.Sundaresan, learned Additional Solicitor General, drew the attention of this Court to the preliminary counter affidavit filed by the respondents. It states that, although the Designated Authority recommended the levy of anti-dumping duty, the Competent Authority has decided not to impose

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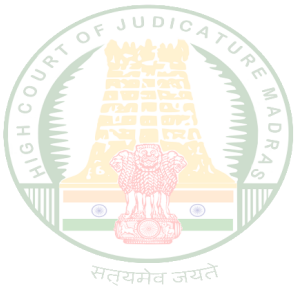
W.P.Nos.28267, 28278 & 28286 of 2026

such duty under Section 9A of the Customs Tariff Act, 1975. On that basis, it is

contended that the present writ petitions are not maintainable.

3. Learned Additional Solicitor General also relied upon the order dated 24.04.2023 passed by the Hon'ble Supreme Court in W.P.(Civil) No.440 of 2023, whereby the earlier order dated 13.04.2023 was kept in abeyance. By the order dated 13.04.2023, the Supreme Court had taken note of the fact that the interim orders passed by various High Courts directing provisional assessment had not been implemented by the respondents. The Supreme Court, as an interim measure, directed the respondents to impose provisional anti-dumping duty under Section 9A(2) of the Customs Tariff Act at the rate recommended by the Designated Authority in its final findings dated 31.03.2022. Thus, according to the learned Additional Solicitor General, the interim orders passed by various High Courts have now been kept in abeyance.

4. The said submission is incorrect. In its earlier order dated 13.04.2023, the Hon'ble Supreme Court observed that the challenge to the interim orders passed by the various High Courts had been rejected.



W.P.Nos.28267, 28278 & 28286 of 2026

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5. A Co-ordinate Bench of this Court, while considering a similar issue in W.P. Nos.22926 and 22930 of 2022, by order dated 30.08.2022, directed the respondents to make provisional assessment of all imports of the products in question so that, if the petitioners ultimately succeeded, the necessary data for quantification of liability would be available. In that case also, the Competent Authority had rejected the recommendation of the Designated Authority. Therefore, the contention of the learned Additional Solicitor General that these writ petitions are not maintainable merely because the Competent Authority has rejected the recommendation cannot be accepted at this stage, particularly in view of the interim orders passed by the Co-ordinate Bench.

6. Having regard to the above circumstances, this Court is satisfied that the petitioners have made out a prima facie case for interim protection.

7. Accordingly, the respondents are directed to make a provisional assessment of the imports of the products in question. This shall put the importers on notice that anti-dumping duty may be imposed, subject to the final outcome of these writ petitions. If the petitioners ultimately succeed, the



W.P.Nos.28267, 28278 & 28286 of 2026

provisional assessments shall be governed by the final decision in these writ petitions.

8. Post the matter on 24.08.2026.

27.07.2026

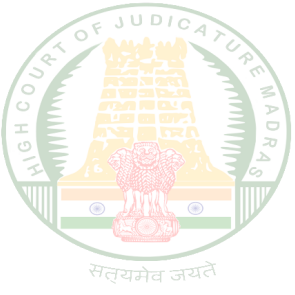
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To

1.Union of India,
Through Secretary Revenue, Ministry of
Finance,North Block, New Delhi-110 001.

2.The Designated Authority,
Directorate General of Trade Remedies, Ministry of
Commerce and Industry, Department of Commerce,
4th Floor,Jeevan Tara Building, Parliament Street,
New Delhi-110 001

3.Central Board of Indirect Taxes and Customs,
Through Chairman, Ministry of Finance,
Department of Revenue, North Block,
New Delhi-110 001.



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W.P.Nos.28267, 28278 & 28286 of 2026
HEMANT CHANDANGOUDAR.J.,

dna

W.P.Nos.28267, 28278 & 28286 of 2026
and WMP.Nos.30978, 30990
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27.07.2026