**BY E-MAIL / COURIER**

**File No.12/2024-Opinion**

17.01.2024

M/s. Thirumalai & Co.,

New No.9, Old No.5, First Floor,

Errabalu Chetty Street,

Parrys, Chennai – 600 001.

Attn.: Mr. B. Dhananjayan, Managing Partner <thirumalaicha@gmail.com>

**Mobile: 98410 23429**

Sir,

**Sub.: Anti-Dumping Duty on Gypsum Board.**

1. With regard to the above, please find attached the following.

i. Draft of the Reply that can be uploaded in response to the query made by Customs.

ii. Our Bill towards fees for consultation and providing the draft reply. Kindly arrange for payment.

2. Hard copies of this letter and bill are being forwarded to the above address for your record.

Regards,

Murugappan

Attached: as above.

sm/ss

**Draft of the Reply to be uploaded:**

1. We would like to inform you that the product imported is Gypsum Board backed with Ivory/Grey paper. The supplier’s clarification dated 02.01.2024 in this regard is also uploaded. As can be seen from the Final Findings dated 29.09.2023 given by the Designated Authority in respect of anti-dumping investigation for Gypsum Board / Tiles, it will be clear that the gypsum board imported by us backed with plain paper will not get covered within the product range under investigation by the Designated Authority. Under “C” of the investigation report the following paragraphs with Sl.Nos.4 and 5 indicates the type of product under consideration for levy of anti-dumping duty.

*‘4. The product under consideration in the present application is “Gypsum Board / Tiles with lamination at least on one side”. Typically, PVC, Wax Paper and other similar materials are used for lamination on one side. Materials such as Metalized Polyester Film are used for lamination on the other side essentially to prevent moisture.*

*5. The subject goods are environment friendly, lightweight, high-quality decorative ceiling tiles that are also fire resistant. The subject goods are predominantly used for ceilings in auditoriums, conference rooms & educational institutes, offices, boutiques, shops, commercial and residential buildings, etc. The subject goods are also known as PVC Gypsum Tiles, Gypsum Ceiling Tiles, Ceiling tiles etc. PVC laminated gypsum ceiling tiles are strong and long-lasting.’*

2. Thus, the product should be essentially laminated at least on one side, typically with PVC, Wax Paper and other similar materials. As per vocabulary.com website, “Lamination” is defined as the process of making a material thicker and sturdier by adding layers of plastic. One example given is lamination of school id card.

3. The expression used in the Final Findings is “Lamination typically with PVC, Wax Paper and other similar materials”. Plain paper backing is not within the scope of lamination as per the above definition. Further, as per the well-known Legal Maxim, “Noscitur A Sociis”, the meaning of a word is to be judged by the company it keeps and in the present case the references are to be PVC, Wax Paper etc. and therefore plain paper backing is not within the scope of lamination. According to Maxwell this rule means that, “when two or more words which are susceptible of analogous meaning are coupled together, they are understood to be used in their cognate sense. They take as it were their colour from each other, that is, the more general is restricted to a sense analogous to a less general.”.

4. In the light of the above, the anti-dumping duty levied in terms of the relevant notification is not applicable to these goods.

5. Accordingly, we request you to release the consignment without levy of anti-dumping duty.