



सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण

CUSTOMS AUTHORITY FOR ADVANCE RULINGS

नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१

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F. No. CAAR/CUS/APPL/191/2025 -O/o Commr-CAAR-Mumbai दिनांक/Date: 12.12.2025

Order No. & date	CAAR/Mum/ARC/30/2025-26 dated 12.12.2025
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	M/s Nemi Chem 108, Anand Bldg, 82/84 Kazi Sayed Street, Masjid Bunder (W), Mumbai – 400003 Email: nemichem999@gmail.com
Concerned Commissionerate	The Commissioner of Customs, NS-I, Jawaharlal Nehru Customs House, Nhava Sheva, Dist. Raigad, Maharashtra-400707

ध्यान दीजिए/ N.B.:

1. सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।

A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.

2. इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार उच्च न्यायालय के समक्ष की जाएगी।

Any appeal against this Advance Ruling order shall lie before the jurisdictional **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

3. धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।

The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

4. जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।

Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



अग्रिम विनिर्णय / Advance Ruling

M/s Nemi Chem (IEC No. 0309034817) (hereinafter referred to as 'the Applicant') filed an application (CAAR-1) for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling (CAAR) Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 17.10.2025 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962(hereinafter referred to as the 'Act also'). The Applicant is seeking for an advance ruling for Levy of Anti-Dumping Duty on import of Titanium Dioxide supplied to companies which manufacture toilet soaps.

2. Applicant's Submissions:

2.1 The applicant submitted that Nemi Chem is a partnership firm engaged in chemical trading established in 2009. It is primarily engaged in the import/export and distribution of various chemicals including Titanium Dioxide.

Import of the product and supply thereof

2.2 Applicant further submitted that the Applicant is importing Titanium Dioxide. The said subject product is supplied as a raw material by the Applicant to the following customers:

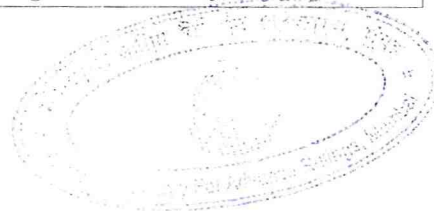
- a) Category 1: Companies like ITC, HUL, Godrej which manufacture skin care products. We have been informed that the majority of the subject product supplied to them will be used in the manufacture of toilet soaps.
- b) Category 2: Companies in other industries / dealers.

Levy of ADD

2.3 Further, applicant submitted that vide Notification no. 12/2025 Anti-Dumping Duty ("ADD") imposed on import of Titanium Dioxide (subject product) originating in or exported from China PR subject to certain conditions as discussed in detail in the succeeding paragraphs. The said Notification provides certain exclusions with respect to certain specific categories of Titanium Dioxide. The relevant portion of the Notification have been reproduced below:

***Excluding the following:*

S. No.	Product excluded	Description of the excluded product and details
1	Food	TiO ₂ used in food additives like food colouring
2	Pharma	TiO ₂ used as ingredient in tablet film coatings
3	Skin-care	TiO ₂ is used in cosmetics and sunscreen lotions for UV-absorbing and photocatalyst applications
4	Textile	TiO ₂ used in production of textile/fibre. TiO ₂ which is used in the production of textiles and fibres largely because of its photo-catalytic self-cleaning, UV protection and delustering abilities, etc. is excluded from the scope of product under consideration. However, such exclusion does not extend to the TiO ₂ that is used as a pigment for printing over the textile/garment/cloth/fabric.



5	<i>Fibre</i>	<i>TiO2 is used for delustering the artificial fibre and this fibre is used to product the textiles. Fibre grade materials are used to blend with fibre threads to make the cloth itself. TiO2 Rutile grade for making décor paper (used at fibre/pulp stage).</i>
6	<i>Nano or ultrafine</i>	<i>Nano or ultrafine titanium dioxide having particle size below 100 nm used in textile/paint industry to offer characteristics such as dust free textile/paint.</i>

Issuance of Circular No. 16/2025-Cus. dated 11.05.2025

2.4 The above discussed Notification excludes from its scope Titanium Dioxide for use in products covered under its description relating to food, pharma, skin-care, textile, fibre, or nano or ultra fine titanium dioxide. To ensure that ADD is not collected on "Titanium Dioxide" originating in or exported from China PR when imported for use in excluded sectors and to facilitate smooth clearance of those importers importing goods for use in those excluded products, the said Circular provides a facility in Bill of Entry to make an electronic declaration for those importers importing for use in such excluded products.

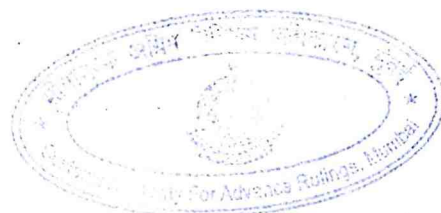
Decision of the Hon'ble Calcutta High Court in *Indian Paint Association vs. The Union of India & Ors.*, WPO 148 of 2025

2.5 Applicant further submitted that the Indian Paint Association is a society registered under the Societies Registration Act, 1860 and had, inter-alia, challenged final findings dated 12.02.2025 passed by Directorate of Trade Remedies (hereinafter referred to as "DGTR"), basis which Anti-Dumping Duty (hereinafter referred to as "ADD") was levied on import of the product vide NN 12/2025, on the ground of procedural irregularity. Since there was procedural irregularity and the petitioner was thus, not made aware of the essential facts under consideration, the Hon'ble High Court held that final findings of the designated authority stand vitiated. Since, the levy of duty was based on the final findings, which stands vitiated, the levy of duty effected by NN 12/2025 also cannot be sustained and the same along with the final findings are accordingly quashed. Further, the matter was remanded to the designated authority for reconsideration of the aforesaid issue.

2.6 In view of above applicant has field this application.

3. LAW GOEVRNING LEVY OF ADD ON IMPORT OF GOODS INTO INDIA

3.1 The applicant has further submitted that the statutory provisions concerning ADD are contained in Section 9A of the Customs Tariff Act, 1975. Section 9A read with the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 have been framed to fulfill India's obligations under the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994.



3.2 Section 9A (1) provides where any article is exported by an exporter or producer from any country or territory to India at less than its normal value, then, upon the importation of such article into India, the Central Government may, by notification in the Official Gazette, impose an anti-dumping duty not exceeding the margin of dumping in relation to such article.

3.3 In furtherance of Section 9A (1) of the Customs Tariff Act, 1975, the Central Government has issued NN 12/2025 to impose the levy of ADD on Titanium Dioxide, originating in, or exported from China PR, and imported into India. The NN 12/2025 excludes certain specific categories of Titanium Dioxide as discussed below.

3.4 Applicant has further submitted extracts of Notification No. 12/2025.

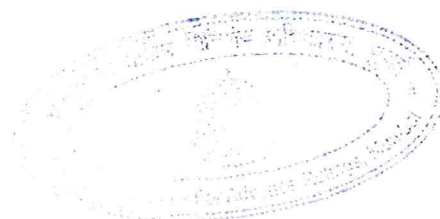
3.5 As per the NN 12/2025, the product when, inter-alia, used *in cosmetics and sunscreen lotions for UV-absorbing and photocatalyst applications* (under the broad head of skin care) is exempted from ADD.

3.6 Further, applicant has informed that The High Court in the case of *Indian Paint Association vs. The Union of India & Ors., WPO 148 of 2025* held the following:

- a) Final findings issued vide Notification F. No. 6/03/2024-dated 12.02.2025 by DGTR (hereinafter referred to as “**Final Findings dated 12.02.2025**”) stand vitiated.
- b) ADD levied on import of the product vide NN 12/2025, on the ground of procedural irregularity and consequently the NN 12/2025 also stands quashed since, the levy of duty is based on the Final Findings dated 12.02.2025, which stands vitiated.

The relevant portion of the judgment has been extracted below:

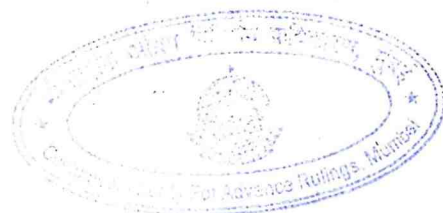
56. In my view, the procedural safeguard in terms of article 6.9 of the ADA which has been incorporated in the said Act, and the rules framed thereunder, especially in Rule 7(2) of the said Rules has not been followed. The petitioner was thus, not made aware of the essential facts under consideration which forms the basis of the decision for applying the definitive measures. In the peculiar facts, morefully noted



hereinabove, I am of the view that the final findings of the designated authority stands vitiated. In the interregnum, however, there has been a development. During the pendency of the writ petition, the Government has already ascertained and imposed a levy of anti-dumping duty vide notification dated 10th May, 2025. In this context, it would be relevant to note that by an order dated 6th March, 2025, this Court considering the lengthy arguments advanced and considering the balance of convenience and the prima facie case had granted an interim protection by, *inter alia*, observing that steps, if any, taken by the respondents shall abide by the result of the writ petition. Since, respondents were aware and were conscious that any steps taken by the respondents are subject to the final decision to be rendered by this Court, I am of the view that since, the levy of duty is based on the final findings, which stands vitiated for reasons noted hereinabove, the levy of duty effected by notification dated 10th May, 2025 also cannot be sustained and the same with the final findings are accordingly quashed. The matter is remanded back to the designated authority for reconsideration of the aforesaid issue, from the stage of the response filed by the petitioner for the purpose of considering the same in accordance with the observations made herein and the scope and object of Rule 7(2) of the said Rules. Levy if any, collected in the meantime shall be subject to the final outcome of the proceedings. **The issue nos. (d), (e) and (f) are thus, decided in favour of the petitioner.**

3.7 Since the Hon'ble High Court has held that the NN 12/2025 vide which ADD was levied on import of the product stands quashed, therefore the said Notification has been set aside and is not applicable on import of the product as on date.

3.8 Applicant also submitted that the above decision is not only applicable *qua* the parties to the writ but also *qua* the other importers who are not parties to the said decision. In this regard, reliance is placed on the case of *Kusum Ingots & Alloys Ltd. vs. Union of India, 2004*)168) *E.L.T. 3 (S.C.)*. The relevant portion has been reproduced below:



“21. A parliamentary legislation when receives the assent of the President of India and published in an Official Gazette, unless specifically excluded, will apply to the entire territory of India. If passing of a legislation gives rise to a cause of action, a writ petition questioning the constitutionality thereof can be filed in any High Court of the country. It is not so done because a cause of action will arise only when the provisions of the Act or some of them which were implemented shall give rise to civil or evil consequences to the petitioner. A writ court, it is well settled would not determine a constitutional question in vacuum.

22. The court must have the requisite territorial jurisdiction. An order passed on writ petition questioning the constitutionality of a Parliamentary Act whether interim or final keeping in view the provisions contained in Clause (2) of Article 226 of the Constitution of India, will have effect throughout the territory of India subject of course to the applicability of the Act. ..”

3.9 Further applicant has placed reliance on the case of ***V. Sundararaj vs. The Registrar General, High Court of Judicature, Madras and Ors., W.P.(MD) Nos.17210 and 18015 of 2022 and W.M.P.(MD) Nos.22467 and 19441 of 2022*** wherein the Madras High Court while relying on ***Kusum Ingots & Alloys (supra)*** held that the law is settled to the effect that once a provision of the Central Law or a Rule is held to be unconstitutional by a High Court, the same would stand effaced from the statute book in respect of the entire Nation and it cannot be said that it would not be valid within the jurisdiction of the particular High Court and it would be valid in other areas.

3.10 Basis the above discussions, applicant has submitted that ADD on import of the product is not leviable as on date as NN 12/2025 stands quashed and is not operational.

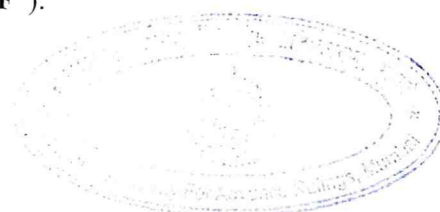
4. APPLICABILITY OF NN 12/2025 ON IMPORT OF THE PRODUCT BY THE APPLICANT FOR SUPPLY TO COMPANIES WHICH MANUFACTURE SKIN CARE PRODUCTS LIKE TOILET SOAPS, IN CASE NN 12/2025 IS VALID.

4.1 Applicant further submitted that Applicant is importing the product which is, inter-alia, supplied to companies which manufacture skin care products like toilet soaps. The NN 12/2025 imposes ADD on import of the product into India originating in or exported from China PR subject to certain exclusions as given below:

S. No.	Product excluded	Description of the excluded product and details
..3	<i>Skin-care</i>	<i>TiO2 is used in cosmetics and sunscreen lotions for UV-absorbing and photocatalyst applications</i>

4.2 The levy of ADD vide the said notification is basis the final findings issued by DGTR vide Final Findings dated 12.02.2025 wherein it was, inter-alia, concluded that the product has been exported to India at dumped prices and DGTR recommended imposition of ADD on the imports of the product.

4.3 The imposition of ADD in India is a two-step process – the investigation conducted by the DGTR under the Ministry of Commerce and the final imposition of measures by the Department of Revenue under the Ministry of Finance (“**MoF**”).



4.4 During the investigation, the DGTR determines whether the product being produced by the domestic producers, and its like product, are being imported in India at less than fair value and consequently causing economic harm to the domestic producers. Applications requesting the imposition of anti-dumping duty must be submitted by the domestic producers of the product to the DGTR, which examines the application, conducts the investigation, and makes recommendations vide the Final Findings that the imposition of anti-dumping duty is necessary. DGTR can also terminate the investigation if it is not satisfied with the claims of the domestic industry. The final decision to impose or not to impose the ADD rests with the MOF.

4.5 The relevant portions of the Final Findings dated 12.02.2025 have been discussed in the succeeding paragraphs.

The application of the product for "cosmetics" purposes has not been considered vis-à-vis the Product under Consideration in the Final Findings dated 12.02.2025.

4.6 It is imperative to note that the DGTR had defined the scope of Product Under Consideration in the Final Findings dated 12.02.2025 (hereinafter referred to as "PUC"). The relevant portion has been reproduced below:

C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

4. The product under consideration (hereinafter also referred to as the "PUC" or the "subject good") as defined at the stage of initiation was as follows:

3. *The product under consideration in the present application is "Titanium Dioxide, excluding food, pharma, skin-care, textile and fibre application and nano or ultrafine titanium dioxide having particle size below 100 nm"*

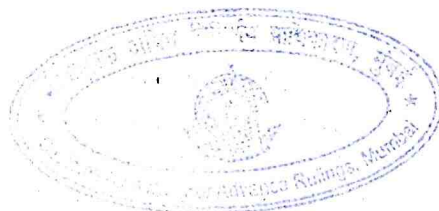
Specific Exclusions from the scope of the product

4. *Specifically excluded from the scope of product under consideration are titanium dioxide meant for following applications or specification:*
- i. *food*
 - ii. *pharma*
 - iii. *skin-care*
 - iv. *textile*
 - v. *fibre application*

8

vi. *Nano or ultrafine titanium dioxide having particle size below 100 nm*

4.7 Pertinently, the PUC as defined in the Final Findings dated 12.02.2025 considers the product under consideration to be Titanium Dioxide, excluding, inter-alia, skin care application. Therefore, even for the purposes of the ADD investigations and consequent Final Findings dated 12.02.2025, the PUC per se considered excludes skin care application of Titanium Dioxide and specific application of the product for cosmetics purposes was not under the coverage of PUC. There is no consideration of application of the product for cosmetics purposes.



4.8 The DGTR, in the said Final Finding, had accepted the exclusion requests made and concerns expressed by the interested parties vis-à-vis use of the product for skincare and pharmaceutical application. The relevant portion has been reproduced below:

- g. TiO₂ for skin care and pharmaceutical applications- The interested parties have requested that TiO₂ used for skin care and pharmaceutical applications may be excluded from the scope of product under consideration. The domestic industry has agreed with such request for exclusion as TiO₂ for these applications is not being produced by the domestic industry. The scope of product under consideration thus excludes TiO₂ for skin care and pharmaceutical applications.

11. In view of the above, the Authority holds the product under consideration and product control numbers(PCNs) as below:

12. *The product under consideration in the present application is "Titanium Dioxide, excluding food, pharma, skin-care, textile and fibre application and nano or ultrafine titanium dioxide having particle size below 100 nm"*
-

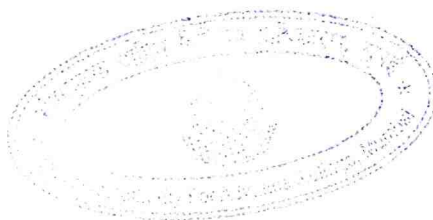
4.9 Therefore, since the domestic industry does not manufacture/produce product for skincare applications, this product would have to be excluded from scope of the product on which ADD has been imposed vide NN 12/2025 on the basis of the Final Findings dated 12.02.2025.

4.10 Thus, Titanium Dioxide for use in skincare purposes was never even intended to suffer ADD as it is not the PUC on which ADD has been considered and imposed.

4.11 The determination of PUC holds the key for establishing dumping and injury as was held in the case of *Epigral Limited (Megmani Finechem Limited) & Anr. vs. UOI, 2025 (5) TMI 779 - GUJARAT HIGH COURT*. Thus, the product imported for use in skin care application are excluded from PUC at the outset and hence, ADD is not leviable in terms of NN 12/2025.

4.12 Since the PUC at the outset excludes the product imported for skin care applications with no specific consideration of the product used for cosmetics purpose and the domestic industry does not manufacture/produce product for skincare applications, therefore on a harmonious reading of the Final Findings dated 12.02.2025 and the NN 12/2025, ADD is not leviable on import of product used for skin care applications including cosmetics. In this regard, reliance is placed on the case of *Jindal Poly Film Ltd. vs. Designated Authority, 2018 (362) E.L.T. 994 (Del.)* and *ACP Manufacturer Association vs. UOI, 2023 (385) ELT 529 (Tri-Delhi)* wherein it was held that the Central Government is bound by the final finding of the Designated Authority (DGTR) and the final findings are relevant to interpret the ADD notifications in case of any ambiguity.

4.13 Thus, Titanium Dioxide imported for use for skin-care purposes, such as toilet soaps, are excluded from the ambit of ADD.



Alternatively, the exclusions provided in NN 12/2025 are indicative and do not set forth the exhaustive descriptions of excluded products. Thus, toilet soaps are covered under the exclusion provided in NN 12/2205.

4.14 It is to be noted that the table enlisting the exclusions provided in the NN 12/2025 are indicative/ tentative list (in terms of descriptions of excluded products and details) and does not mention that the NN 12/2025 provides the exhaustive descriptions of excluded products. The relevant portion of the said Notification has been reproduced below:

***Excluding the following:*

S. No.	Product excluded	Description of the excluded product and details
1	Food	TiO ₂ used in food additives <i>like</i> food colouring
2	Pharma	TiO ₂ used as ingredient in tablet film coatings
3	Skin-care	TiO ₂ is used in cosmetics and sunscreen lotions for UV-absorbing and photocatalyst applications
4	Textile	TiO ₂ used in production of textile/fibre. TiO ₂ which is used in the production of textiles and fibres largely because of its photo-catalytic self-cleaning, UV protection and delustering abilities, <i>etc.</i> is excluded from the scope of product under consideration. However, such exclusion does not extend to the TiO ₂ that is used as a pigment for printing over the textile/garment/cloth/fabric.
5	Fibre	TiO ₂ is used for delustering the artificial fibre and this fibre is used to product the textiles. Fibre grade materials are used to blend with fibre threads to make the cloth itself. TiO ₂ Rutile grade for making décor paper (used at fibre/pulp stage).
6	Nano or ultrafine	Nano or ultrafine titanium dioxide having particle size below 100 nm used in textile/paint industry to offer characteristics such as dust free textile/paint.

4.15 On a perusal of the above extracted exclusion list, it is evident that the use of words “like”, “etc.” indicates that certain illustrations/ examples of the use of Titanium Dioxide vis-à-vis the various industries and that are excluded from the applicability of ADD and does not provide an exhaustive list. Even though NN 12/2205 has been ambiguously worded and it may be perceived as narrowing the exclusion list, however, the scope of “skincare applications” cannot be narrowed down to only exclude “TiO₂ is used in cosmetics and sunscreen lotions for UV-absorbing and photocatalyst applications”.

4.16 Further, the tenor of the entries in column 3 above seem to be stating facts regarding usage of Titanium Dioxide in that particular industry. It does not seem to indicate that the exclusion will be available only when the Titanium Dioxide is used for that specific purpose in that Industry.



4.17 Therefore, ADD is not leviable on the imported product as supplied by the Applicant to other companies for use in manufacture of skincare products like toilet soaps.

Alternatively, toilet soaps are “cosmetics” which are manufactured using imported product and thus, covered under the exclusion provided in NN 12/2205.

4.18 Even if it is assumed for the sake of arguments that the exclusion table in NN 12/2025 provides the exhaustive list of products (in terms of description of the excluded product and details) and even if restrictive interpretation of the said Notification is adopted, then also the Applicant submits the product imported for supply to companies which manufacture skin care products like toilet soaps is covered by the exclusion and ADD is not leviable.

4.19 As per the description of excluded products under “skincare”, there are two categories:
i. Titanium Dioxide used in cosmetics; and
ii. Titanium Dioxide used in sunscreen lotions for UV-absorbing and photocatalyst applications.

4.20 As per the definition of “cosmetic” under the Drugs and Cosmetics Act, 1940¹ read with the relevant provisions² of the Cosmetics Rules, 2020, it is evident that toilet soaps are squarely covered under the ambit of “cosmetic” and thus, is covered under the exclusion provided therein in the NN 12/2005. The relevant portion of the Cosmetics Rules, 2020 have been extracted below:

“SEVENTH SCHEDULE

[See Rules 23(4), 26(b)]

Good manufacturing practices and requirements of premises, plants and equipment for manufacture of cosmetics

I. General requirements

(A) Location and surroundings.—.....

II. Requirements of plant and equipment

List of categories of cosmetics for the purpose of grant of licence to manufacture for sale of cosmetic in the country

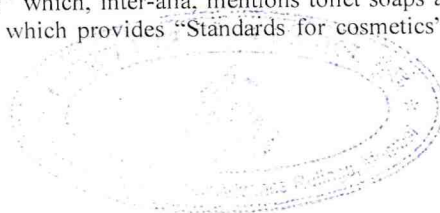
Category
(A)....
...
(L) Toilet Soaps

The following equipment, area and other requirements are recommended for the manufacture of—

*A. Powders.—Face-powder, cake make-up, compacts, face-packs, masks and rouges, etc.
Equipments:.....*

¹ Section 2 (aaa) provides that “cosmetic” means any article intended to be rubbed, poured, sprinkled or sprayed on, or introduced into, or otherwise applied to, the human body or any part thereof for cleansing, beautifying, promoting attractiveness, or altering the appearance, and includes any article intended for use as a component of cosmetic.

² Rules 23(4), 26(b) r/w the Seventh Schedule which provides “Good manufacturing practices and requirements of premises, plants and equipment for manufacture of cosmetics” which, inter-alia, mentions toilet soaps as a category of cosmetics; and Rule 39(1) r/w the Ninth Schedule which provides “Standards for cosmetics” in finished form including for Toilet Soap as IS :2888.



(L) Toilet Soaps.—

Equipments:

- (a) Kettles or pans for saponification.
- (b) Boiler or any other suitable heating arrangement.
- (c) Suitable stirring arrangement.
- (d) Storage tanks or trays.
- (e) Driers.
- (f) Amalgamator or chipping machine.
- (g) Mixer.
- (h) Triple roller mill.
- (i) Granulator.
- (j) Plodder.
- (k) Cutter.
- (l) Pressing stamping and embossing machine.
- (m) Weighing and measuring devices.

A minimum area of 100 square meters is recommended for the small scale manufacture of toilet soaps....”

“NINTH SCHEDULE

[See Rules 34(7), 39(1), 48]

Standards for cosmetics

Standards for cosmetics in finished form.—The following cosmetics in finished form shall conform to the Indian Standards specifications laid down from time to time by the Bureau of Indian Standards (BIS).

1.....

2.....

19. Toilet Soap IS :2888

20. Liquid Toilet Soap IS : 4199

21. Baby Toilet Soap IS : 10523

22. Shaving Soap IS :5784

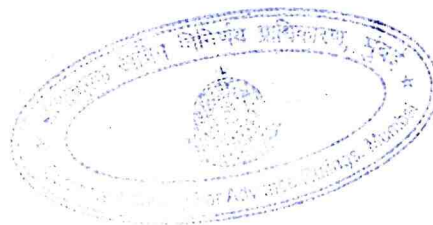
23. Transparent Toilet Soap IS :11303....”

4.21 Therefore, ADD is not leviable on the product imported by the Applicant for supply to companies which manufacture skin care products like toilet soaps.

5. DOCUMENTATION TO BE SUBMITTED AT THE TIME OF IMPORT OF THE PRODUCT IN VIEW OF THE CIRCULAR NO. 16/2025, IN CASE NN 12/2025 IS VALID.

5.1 Further, the applicant submitted that in case ADD is leviable on import of the product, it is reiterated that ADD is leviable only for specified end uses and excludes from its scope Titanium Dioxide for use in products covered under its description relating to, inter-alia, skin-care. (discussed in detail in the above paragraphs).

5.2 With respect to the import of the product imported by the Applicant which will be supplied to companies which manufacture skin care products like toilet soaps, reference is drawn to the Circular No. 16/2025. The relevant portion of the said Circular has been extracted below for ease of reference:



“...2. To ensure that ADD is not collected on “Titanium Dioxide” originating in or exported from China PR when imported for use in excluded sectors and to facilitate smooth clearance of those importers importing goods for use in those excluded products, a facility is being introduced in Bill of Entry to make an electronic declaration for those importers importing for use in such excluded products, as follows:

I/we declare that the goods imported are for use in products of description excluded in terms of Notification No. 12/2025- Customs (ADD) dated 10.05.2025 relating to food, pharma, skin-care, textiles, fibre, nano or ultrafine titanium dioxide. Without prejudice to any other action taken under the Customs Act or under Customs Tariff Act, I/we undertake to pay applicable Anti-Dumping Duty along with interest, if any, in case the goods are supplied for use in products not excluded in terms of Notification No. 12/2025- Customs (ADD) dated 10.05.2025...”

5.3 The Applicant can make the below declaration at the time of filing bill of entry for import of the product which will be supplied to companies which manufacture skin care products like toilet soaps.

“I declare that the goods imported will be supplied to companies which manufacture skin care products and therefore the imported goods are for use in products of description excluded in terms of Notification No. 12/2025- Customs (ADD) dated 10.05.2025 relating to skin-care. Without prejudice to any other action taken under the Customs Act or under Customs Tariff Act, I/we undertake to pay applicable Anti-Dumping Duty along with interest, if any, in case the goods are supplied for use in products not excluded in terms of Notification No. 12/2025- Customs (ADD) dated 10.05.2025.”

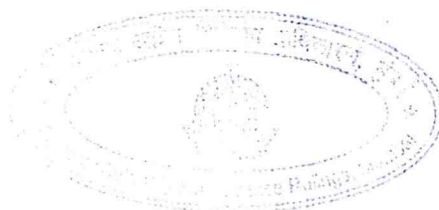
5.4 The Applicant intends to collect declaration from its buyers mentioning that the Titanium Dioxide supplied by the Applicant will be used for manufacturing of toilet soaps and other cosmetics, etc. only. The Applicant requests your good office to let us know if there is any further requirement to be undertaken from our end.

5.5 In light of the aforementioned submissions, the Applicant’s interpretation of the questions is raised as under:

Question 1: Whether the NN 12/2025 is valid as on date in view of the decision of the Hon’ble Calcutta High Court in the matter of **Indian Paint Association vs. The Union of India & Ors., WPO 148 of 2025?**

Question 2: If the NN 12/2025 is valid, whether is it applicable on import of the product by the Applicant for supply to companies which manufacture skin care products like toilet soaps?

Question 3: If the NN 12/2025 is valid, what are the documents to be submitted at the time of import of the product in view of the Circular No. 16/2025 to demonstrate that given the purpose



6. **Port of Import and reply from jurisdictional Commissionerate:** - The applicant, in their CAAR-1 application, indicated their intention to import the subject goods through the jurisdiction of the Commissioner of Customs, NS-I, Jawaharlal Nehru Customs House, Nhava Sheva, Dist. Raigad, Maharashtra-400707. Accordingly, the application was forwarded to the said Commissionerate for their comments on 30.10.2025 & 19.11.2025. However, no response has been received from the Commissionerate to date.

6.1 Details of Hearing

Further, Personal hearing was conducted on 02.12.2025 at 12:30 PM. Ms. Srinidhi Ganeshan, Advocate, Authorised Representative appeared online for PH. She reiterated the contention filed with the application. She submitted that the issue pertains to levy of Anti-Dumping duty on import of Titanium Dioxide supplied to the companies which manufacture soap and skin care products.

It was also submitted by the learned advocate that the final findings of DGTR dated 12.02.2025 and ADD levied on import of the product Titanium Dioxide vide notification no. 12/2025 is held vitiated and quashed by Hon'ble High Court, Calcutta in the case of ***Indian Paint Association vs. The Union of India & Ors., WPO 148 of 2025.***

Nobody appeared for PH from the department side.

6.2 Further, vide letter dated 11.12.2025 Ms. Srinidhi Ganeshan, learned Advocate of the applicant has submitted following additional submission.

1. The term "skin-care" is not defined in Notification No. 12/2025-Cus. (ADD) dated 10.05.2025, the DGTR Final Findings dated 12.02.2025, or in the Customs Tariff. Hence, its commercial meaning must be adopted.
2. The learned Advocate has placed on record dictionary and literature-based meanings of "skin care," which broadly describe it as activities or products used for cleansing, moisturizing, protecting, soothing, and maintaining the skin in good condition.
3. Based on these meanings, it is submitted that "skin care" includes, inter alia, cleansing of the skin (e.g., by soaps) and moisturising (e.g., by creams).
4. The Applicant imports Titanium Dioxide, which is supplied to manufacturers of toilet soaps and creams, both of which are stated to be skin-care products. Hence, the imported Titanium Dioxide is alleged to be used for skin-care purposes.
5. The learned Advocate has also cited certain research papers to show that toilet soaps possess cleansing properties and are used for hand and body cleansing to maintain personal hygiene.
6. A request has been made that the above submissions may be taken on record.

7. Discussion and Findings -

7.1 I have carefully gone through the application filed by M/s Nemi Chem, the written submissions, additional submissions, extracts of Notification No. 12/2025-Cus (ADD), Circular No. 16/2025-Cus., the Final Findings dated 12.02.2025 issued by the DGTR, and the judgment of the Hon'ble Calcutta High Court in *Indian Paint Association vs. Union of India &*



Ors., WPO 148 of 2025. I have also examined the statutory scheme of anti-dumping duty as contained in Section 9A of the Customs Tariff Act, 1975, read with the 1995 Anti-Dumping Rules, as well as the binding judicial precedents on the effect of High Court decisions on delegated legislation.

I have further taken into account the oral submissions made on behalf of the applicant by Ms. Srinidhi Ganeshan, learned Advocate, Authorised Representative, during the personal hearing held on 02.12.2025, wherein she reiterated and elaborated upon the written submissions on record.

7.2 The first and foremost issue raised by the applicant concerns whether Notification No. 12/2025-Cus (ADD) is legally valid as on date, in view of the judgment of the Hon'ble Calcutta High Court, which has quashed both the Final Findings dated 12.02.2025 and Notification No. 12/2025-Cus, on the ground of procedural irregularity in the DGTR investigation. I observe here that The Hon'ble High Court held that since the designated authority's findings stand vitiated, any notification imposing ADD on the basis of such findings cannot survive. The matter was remanded back to the DGTR for fresh consideration.

I further observe that Hon'ble Court in clear terms ruled that "Levy if any, collected in the meantime shall be subject to the final outcome of the proceedings."

7.3 The applicant argues relying on judgement passed *Kusum Ingots & Alloys Ltd. v. Union of India*, 2004 (168) ELT 3 (SC) and *V. Sundararaj v. Registrar General, Madras High Court*, that a High Court judgment quashing a Central notification has nationwide effect, unless specifically stayed by a superior court. It is also submitted that no stay of the Calcutta High Court judgment has been produced before this Authority.

7.4 I note that the legal position emerging from *Kusum Ingots* (supra) is that where a High Court strikes down a Central subordinate legislation, the same is rendered inoperative throughout India, unless the judgment is stayed.

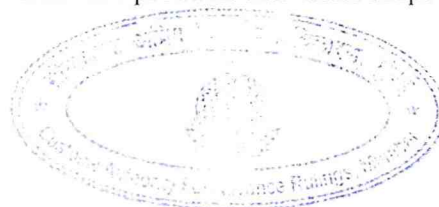
8. In the above backdrop without going into the merit of the case my answer to the questions raised in the present application is as per follows-

Question 1: Whether the Notification No. 12/2025 is valid as on date in view of the decision of the Hon'ble Calcutta High Court in the matter of *Indian Paint Association vs. The Union of India & Ors., WPO 148 of 2025*?

Ans. The Notification No. 12/2025 dated 10.05.2025 is quashed by the Hon'ble High Court and the matter is remanded back to designated authority. The hon'ble court further ruled that *"Levy if any, collected in the meantime shall be subject to the final outcome of the proceedings."*

Question 2: If the NN 12/2025 is valid, whether is it applicable on import of the product by the Applicant for supply to companies which manufacture skin care products like toilet soaps?

Ans. Not applicable in terms of answer to Q.1 above.



Question 3: If the NN 12/2025 is valid, what are the documents to be submitted at the time of import of the product in view of the Circular No. 16/2025 to demonstrate that given the purpose

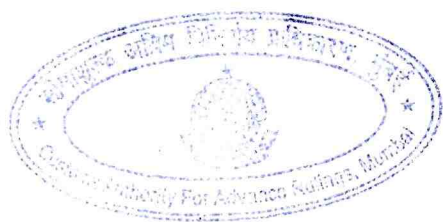
Ans. Not applicable in terms of answer to Q.1 above.

Application is disposed of following the findings outlined above.

Prabhat K. Rameshwaram
12/12/25

(Prabhat K. Rameshwaram)

Customs Authority for Advance Rulings,
Mumbai.



This copy is certified to be a true copy of the ruling and is sent to:

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(Vivek Dwivedi)

Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai