

VIII. CONCLUSIONS AND RECOMMENDATIONS

8.1 For the reasons set forth in this Report, the Panel concludes as follows:

- (a) the United States has failed to establish that the Additional Duty on alcoholic liquor is inconsistent with Article II:1(a) or (b) of the GATT 1994; and
- (b) the United States has failed to establish that the SUAD is inconsistent with Article II:1(a) or (b) of the GATT 1994.

8.2 In the light of these conclusions, the Panel makes no recommendations under Article 19.1 of the DSU. However, we find it appropriate, in the particular circumstances of this case, to offer some concluding remarks. To recall, after the establishment of this Panel, India issued new customs notifications making certain changes to the AD on alcoholic liquor and the SUAD⁴⁸⁰, "to address concerns raised by [India's] trading partners"⁴⁸¹. It is therefore appropriate to note that the Panel's disposition of the US claims under Article II:1(a) and (b) does not necessarily imply that it would be consistent with India's WTO obligations for India to withdraw the relevant new customs notifications or otherwise re-establish the *status quo ante*, i.e., the situation as it existed on the date of establishment of the Panel. By the same token, in making this point, we do not wish to suggest that the entry into force of the new customs notifications necessarily implies that the AD on alcoholic liquor, to the extent it still exists, and the SUAD are WTO-consistent.⁴⁸²

⁴⁸⁰ See *supra*, Section C.1.

⁴⁸¹ India's second oral statement, para. 9.1.

⁴⁸² The new customs notifications are outside our terms of reference, and so we did not assess their impact upon the WTO-consistency of the AD on alcoholic liquor and the SUAD.