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**F. No.14/45/2016-DGAD
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Anti- Dumping & Allied Duties
Jeevan Tara Building, New Delhi-110001**

**Notification
Final Findings
(Case No. O.I/20/2017)**

Dated 05 March, 2018

Subject: Anti-dumping investigation concerning imports of Glassware originating in or exported from People's Republic of China and Indonesia.

F.No.14/45/2016-DGAD: Having regard to the Customs Tariff Act, 1975 as amended from time to time (hereinafter referred to as the Act) and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury Rules thereof, as amended from time to time (hereinafter referred to as the AD rules).

2. Whereas M/s Shreno Limited-Glass Division (hereinafter also referred to as the Petitioner or Applicant) has filed a petition before the Designated Authority (hereinafter also referred to as the Authority) in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter also referred to as the Act) and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of injury) Rules, 1995 as amended from time to time (hereinafter also referred to as the Rules) for imposition of Anti-dumping duty on imports of "Glassware" (hereinafter also referred to as the subject goods or PUC) from People's Republic of China (China PR) and Indonesia (hereinafter also referred to as the subject countries).
3. Whereas, the Authority, on the basis of sufficient evidence submitted by the petitioner, issued a Notification No.14/45/2016-DGAD dated 28th March, 2017, published in the Gazette of India, initiating the subject investigation in accordance with the Rule 5 of the above Rules to determine existence, degree and effect of the alleged dumping of the subject goods, originating in or exported from the subject countries, and to recommend the amount of anti-dumping duty, which, if levied, would be adequate to remove the alleged injury to the domestic industry.

A. Procedure

4. The procedure described herein below has been followed with regard to the subject investigation:
 - i. The Designated Authority, under the above Rules, received a written petition from the petitioner on behalf of the domestic industry, alleging dumping of Glassware originating in or exported from the subject countries.

- ii. Preliminary scrutiny of the application filed revealed certain deficiencies, which were subsequently rectified by the Petitioner. The Petitioner updated the petition, which was considered by the Authority for initiation of investigations. The application was, therefore, considered as duly documented.
- iii. The Authority on the basis of sufficient evidence submitted by the Petitioner to justify the initiation of the investigation, decided to initiate the investigation against imports of the subject goods from the subject countries.
- iv. The Authority notified the Embassies of the subject countries in India about the receipt of the application before proceeding to initiate the investigation in accordance with Sub-Rule 5(5) of the AD rules.
- v. The Authority issued a public notice dated 28th March, 2017 published in the Gazette of India, Extraordinary, and initiating anti-dumping investigations concerning imports of the subject goods from the subject countries.
- vi. The Authority forwarded a copy of the public notice to all known exporters (whose details were made available by the Petitioner) and industry association and gave them opportunity to make their views known in writing in accordance with the Rule 6(2) of the AD Rules.
- vii. The Authority also forwarded a copy of the public notice to all known importers of the subject goods in India and advised them to make their views in writing within forty days from the date of the letter.
- viii. The Authority provided a copy of the non-confidential version of application to the known exporters and the Embassies of subject countries in accordance with Rule 6(3) of the AD Rules. A copy of the Application was also provided to other interested parties, wherever requested.
- ix. The Authority sent questionnaires to elicit relevant information to the following known producers/exporters in the subject countries in accordance with Rule 6(4) of the AD Rules:

SN	Name & Address	SN	Name & Address
1	Blinkmax Glassware Qianjin Road, The Economic Development Zone, Liu An City, Lu'an, Anhui, China www.blinkmax.com	2	Xinxiang Dayong Hongqi Industrial Zone, Xinxiang city, Henan province www.dayongglassware.com
3	Xuzhou Dahua Glass Products Co., Ltd. Baduan Economic Zone, Mapo Town, Tongshan County, Xuzhou, Jiangsu, China www.glassbottlechina.com.cn	4	Zibo Timestone International Co. Ltd 4th Floor Fazhan Building, No. 203 Jinjing Road, Zhangdian, Zibo, Shandong, China www.timestone.net.cn
5	Shanghai Vista Packaging Company Ltd No. 45, Hongzhong Road, Shanghai, China www.vglassware.Com	6	Danfa Glass Limited 7 Nanli West, Nanpu, Shiqi Village, Panyu District, Guangzhou, China www.danfaglass.com

SN	Name & Address	SN	Name & Address
7	Tianjin Shinered Trading Company Limited 13-306, No. 29 Huanghai Road, Teda, Tianjin, China www.shinered-group.com	8	Hefei Kwanbun Trade Company Limited Wanquanhe Road, Binhu Industrial Park, Hefei City, Anhui Province, China www.hf-kwanbun.com
9	Shenzhen Sunny Glassware Co. Ltd 5F,NO. 4 Buxin Business Building, Renxin Road, Luohu District, Shenzhen, Guangdong, China-518019	10	Taiyuan Qianyun Trading Co., Ltd. No. 39, ManneihuanStree, Yingze, District Taiyuan Shanxi, China
11	Foshan Sen Tai Machinery & Tooling Co., Ltd Xiaotang star industrial area,Nanhai District, Foshan City, Guangdong Province, China	12	Qingdao D&O Houseware Co. Ltd 702B, Guangfa Financial Mansion, No. 42 Shandong Road, Qingdao, Shandong, China (266071)
13	Xi'an Yong Xing Glassware Factory 2201, Mingyuan Building Jiazi No.8, East Sector, Youyi Road, Xi'an China	14	Shanxi Midas Industrial Co. LTD No. 1502, Building B, Dingyuan, Times Center, Yingzenanjie, Taiyuan, Shanxi, China (030001)
15	Hebei Hongma Bassinet CO., Ltd. Second Living Area 2-2-601, Shijiazhuang, Hebei, China- 050000	16	JinjiangJiaxing Home Co.,Ltd. Xingban Industrial Area, Xintang, Jinjiang, Fujian, China (362200)
17	U&Me Elegance Houseware Manufacturing Co. Ltd No. 288 Jinsong Yi Road, Qingdao, Shandong, China (266035)	18	Xian Innovation Import & Export Trading Co. Ltd 19F, Qianxige Mansion, Mingdemen, Zhuque Street, Xi'an, Shaanxi, China (710061)
19	Profit Continent Industrial Co. Limited 14 Chang'an North Rd., Xi'an, Shaanxi, China (710061)	20	Anhui Deli Household Glass Co Mengtaizi Industrial Park, Fengyang, Anhui, CHINA EMAIL : deli@deliglass.com
21	Kim Glass PT Kwarsa Indah Murni Jl. Raya Serang KM 26, Balaraja, Tangerang 15610, Indonesia	22	BBC Glass PT. CulletprimaSetia Jl. Industri Raya 1 Blok. A No. 8 KawasanIndustri "Pasir Jaya" Jatiuwung Tangerang, 15136 Banten, Indonesia

SN	Name & Address	SN	Name & Address
23	PT FNG Jl. Pulo Lentut no.11 Kawasan Industri Pulo Gadung Jakarta, 13920, Indonesia www.fng.co.id/	24	P.T. Kedaung Industrial Ltd. Grha Tirtadi Lt. Dasar Jl. Raden Saleh No. 20 Jakarta Pusat Indonesia 10330, www.kedaung.com

5. In response, the following exporters/producers from the subject countries filed exporter's questionnaire response in the prescribed format:

- (i) Anhui Xinmin Glass Products Co. ltd.
- (ii) Anhui Kangtai Glassware Technology Co. Ltd.
- (iii) Fulong Glass Technology Co. Ltd.
- (iv) Shandong Fulong Glass Technology Co. Ltd.
- (v) Qingdao Gemmy Imp & Exp Co. ltd.
- (vi) Anhui Deli Household Glass Co. Ltd.
- (vii) Shanghai Shige Industrial Co. ltd.
- (viii) Shenzhen Shige Houseware Co. ltd.
- (ix) Beijing Deli Shige Trading Co.
- (x) Shaanxi Shige Trading Co. Ltd.

6. From Indonesia, the Embassy of Indonesia in India forwarded a letter from the DGFT, Jakarta raising certain legal and factual issues. These have been dealt with at the appropriate part of this document. A response to the questionnaire was submitted by M/s First National Glassware, (PT FNG) Jakarta. This was received after the deadline for receipt of the responses. Further, the response was incomplete and not provided in the proper format.

7. Questionnaires were sent to the following known importers/users of subject goods in India calling for necessary information in accordance with Rule 6(4) of the AD Rules:

SN	Name & Address Of Company	SN	Name & Address Of Company
1.	Raj Imports 589 Shop No 51, Indraprastha Complex, RaghunathDinajiPawar Road, Near Apollo Cinema, Rasta Peth, Pune – 411011	2	Bengal Crockery SitaramSmruti Building, Whc Road, DharamPeth, DharamPeth, Nagpur, Maharashtra 440010
3	Alliance Impex M 9, Shraddha Building, KaziSayed Street, Masjid, Mumbai - 400003	4	Rasool Enterprise c/o Asiatic Department Store, 73, Lic Industrial Assurance Building, Veer Nariman Road, Churchgate, Mumbai – 400020
5	Southern Potteries Nafees Chambers, LokmanyaTilakMarg, ChhatrapatiShivaji Terminus Area, Fort, Mumbai, Maharashtra 400001	6	Krishna Imports Nafees Chambers, LokmanyaTilakMarg, ChhatrapatiShivaji Terminus Area, Fort, Mumbai, Maharashtra 400001
7	White Gold Trading	8	IMR Enterprise

SN	Name & Address Of Company	SN	Name & Address Of Company
	148, Bldg. No..6, Mittal Industrial Estate, AndheriKurla Road, Andheri East, Mumbai - 400069		Ajmal Khan Road, Karol Bagh West Extension Area, Karol Bagh, New Delhi - 110005
9	Sentosa Overseas - 6, 1st Floor, Room No. 3, Wood Street, Kolkata 700016.	10	Universal Distributors Rajat Tie Up Pvt. Ltd. 33, BB Ganguly Street, Bowbazar, Kolkata, West Bengal 700012
11	SansudhaDealcommPvt. Ltd. - 54/1, 4th Floor, Room No. 5-A, Canning Street, Kolkata - 700001 - RNC Ghat Road, Shibpur, Howrah	12	Khanderia Brothers 39 Strand Road, Room No. 86, 4th Floor, North Port, Kolkata-700001
13	Hind Glass 2/3, Thakur Das Banerjee Road, Belgharia, Kolkata - 700056	14	DD Enterprises 194, Old China Bazar Street, Dalhousie, BBD Bagh, Kolkata, West Bengal 700001
15	Bharat Emporium Ground Floor, 22, Canning Street, Canning Street, Kolkata, West Bengal 700001	16	Asian Enterprises # 8-1-21/116, Tolichowki Rd, Deluxe Colony, Surya Nagar, ToliChowki, Hyderabad, Telangana 500008
17	K. R. Crockery 2, Sufi Sahib Complex, Masjid Lane, Kamarpatty, Fancy Bazaar, Guwahati - 781001	18	Neelkanth Crockery Emporium 12/8, SaraswatiMarg, New Crystal Market, W.E.A. Karol Bagh, New Delhi
19	RagashreeImpexPvt. Ltd. 59 Rama Road Industrial Area, New Delhi 110 015	20	Addox Home Maker 17/1. Main Rohtak Road, Nangloi, Near Bimal Hospital, Delhi – 110041
21	Addox Gallery 13/19, Shop No 7 & 8, Ganpati Plaza, Basement, Opp Tip Top Market, Karol Bagh, New Delhi-110005	22	Janta Crockery Central Market, Lajpat Nagar, New Delhi
23	WKC Impex Glassware Pvt. Ltd. 15A/19, WEA, Karol Bagh, New Delhi - 110005	24	Devnow International 5/35, 1st Floor, W.E.A., Karol Bagh, Block 60, Karol Bagh, New Delhi, Delhi 110005
25	National Crockery & Glassware #13/2, Memorial Hall Street, Park Town, Chennai - 600003.#6 Link Road, Opp. Church, Kilpauk Garden Road,	26	W.K.C Glassware Pvt Ltd., 15a/19, Wea, Karol Bagh, New Delhi, 110034
27	Talwar Agencies Pvt Ltd., F-47 DeshBandhu Gupta Market, New Delhi	38	Home Maker Enterprises Pvt Ltd., 15 A/63, WEA, Ajmal Khan Rd, Karol Bagh, New Delhi, Delhi 110005
29	Taneja Crockery Pvt Ltd. Shop No. 208, ChandniChowk Rd, FatehpuriChowk, ChandniChowk, New Delhi, Delhi 110006	30	Chiraj Appliances Pvt Ltd. No. 32, 2nd Floor , Bowbazar, Land Mark: Behind Podder Court Kolkata -700073
31	Paras International 5/25 WEA, Ajmal Khan Road,	32	Baron Agencies Pvt. Ltd. 14/2, 3rd Floor,Room No 221,

SN	Name & Address Of Company	SN	Name & Address Of Company
	Karol Bagh, New Delhi, Delhi 110005		Old China Bazar Street, Kolkata - 700001
33	Aditya Promoters Ltd. A-83, Sector-57 Noida-201301	34	Laxmi Crockery Pune Pvt. Ltd., 2, Near Burdi Pool, Ganesh Peth, Pune, Maharashtra 411002

8. In response to the initiation notification, the following importers/users have responded and filed importer questionnaire response:
- i. M/s Hamilton Housewares Pvt. Ltd.
 - ii. M/s Kottram Globals
 - iii. M/s Sherali Khanmohammed Manekia
 - iv. M/s East Coast Distributor
9. 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. Submissions made by all interested parties have been taken into account in present investigation.
10. Information provided by interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. 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.
11. Further information was sought from the Petitioner and other interested parties to the extent deemed necessary.
12. Verification of domestic industry was conducted on 5-6 October 2017 to the extent considered necessary for the purpose of the present investigations.
13. The Non-injurious Price (hereinafter referred to as 'NIP') based on the cost of production and cost to make and sell the subject goods in India based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) has been worked out so as to ascertain whether Anti-Dumping duty lower than the dumping margin would be sufficient to remove injury to the Domestic Industry.
14. Spot verification was carried out during 13-17 October 2017 at the premises of the following producers/ exporters in the subject countries:
- (a) M/s Anhui Xinmin Glass Products Co. Ltd.
 - (b) M/s Anhui Kangtai Glassware Technology Co. Ltd.
 - (c) M/s Anhui Deli Household Glass Co. Ltd.
15. Investigation was carried out for the period starting from April, 2015 to September, 2016 (18 months) (hereinafter referred to as the 'period of investigation' or the 'POI'). The

examination of trends, in the context of injury analysis, covered the period from 2012-13, 2013-14, 2014-15 and the POI.

16. In accordance with Rule 6(6) of the Anti-Dumping Rules, the Authority provided opportunity to the interested parties to present their views orally in hearing held on January 22, 2018. Subsequently all the parties who had attended the oral hearing were advised to file written submissions of the views expressed orally. The parties were advised to collect copies of the views expressed by the opposing parties and were advised to offer their rebuttals.
17. Request was made to the Director General of Commercial Intelligence and Statistics (DGCI&S) to provide the details of imports of subject goods for the past three years, including period of investigation, which was received by the Authority. The Authority has referenced the DGCI&S imports data for computation of the volume and value of imports and injury analysis.
18. The submissions made by the interested parties to the extent considered relevant by the Authority have been addressed in this Final Finding.
19. In accordance with the Rules, the Authority disclosed the essential facts of the present investigation to all interested parties vide a disclosure statement issued on 16th February, 2018, and advised them to file the comments on the disclosure statement by 23rd February, 2018. The comments received from the domestic industry and other interested parties have been addressed in this findings to the extent considered relevant.
20. Exporters, producers and other interested parties who have neither responded to the Authority, nor supplied information relevant to this investigation have been treated as non-cooperative.
21. ‘****’ in this Final Finding represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.
22. Exchange rate for conversion of US\$ to Rs. is considered for the POI as US\$1 = Rs. 66.53, as derived from the Indian Customs data.

B. Product Under Consideration and Like Article

Submissions by the Domestic Industry

23. The submissions made by domestic industry are as follows:
 - i. The product under consideration in the present petition is Glassware for Table, Kitchen, Toilet, Office or Indoor Decoration purposes, excluding Borosilicate Glassware and Opal Glassware.
 - ii. The product under consideration specifically covers all type of tableware, drink ware, kitchenware and giftware for above mentioned purposes, for regular and long term use by hotels, restaurants, caterers, corporate and households – whether for storage or service.

- iii. Glass is a non-crystalline, amorphous and generally transparent solid material manufactured primarily from Silica (sand), which is combined with varying compositions of other additives. Additives, such as lime stone, alumina, dolomite and soda ash or borax, impart different physical and chemical properties as may be required for different applications.
- iv. 64.74% of imports have been reported by using weight as a unit of measurement. Under these circumstances, it is amazing that the representative of exporter stated that the actual export price would be higher by 70% if correct weights are considered.
- v. There is no known difference in subject goods produced by the domestic industry and subject goods imported into India. Glassware produced by the domestic industry and imported into India are comparable in terms of characteristics such as physical & chemical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The consumers are using the two interchangeably.
- vi. The production process adopted by the petitioner is at par with the market.
- vii. As opposite to the contention of other interested parties, the production process of domestic industry is at par with the market.
- viii. The petitioner strongly opposes preliminary issues like introduction of PCN system at later stage of the investigation. ADD investigations are time bound and such arguments should not be allowed.
- ix. Subject goods are classified under Chapter 77 of Customs Tariff Act, 1975 under sub-heading 7013- 701329, 701337, 701339, 701349 and 701399. The customs classification is indicative only and is in no way binding on the scope of the investigations. The product description shall prevail in all circumstances.

Submissions made by the other interested parties

24. The submissions made by other interested parties are as follows:

- (i) PUC covers a wide range of product types and such *inter se* types would significantly vary in terms of cost and price. The methodology adopted by the petitioner in the petition is that they have converted every such *inter se* type into equivalents of weight and made various comparisons which are highly inadequate to gauge the factual position of various claims therein.
- (ii) The Authority may carry out the comparisons for injury margin and dumping margin purposes on a PCN basis and our EQ Response permits such PCN wise comparisons
- (iii) The petitioner did not bring this aspect into the knowledge of the Authority and did not apply a PCN methodology in its petition. It should be asked to provide their injury information as well on a type wise basis.
- (iv) Weight does not account for product features in its entirety and a PCN based comparison would be more appropriate.
- (v) The production process employed by domestic industry is inefficient.

- (vi) The DI is incompetent to introduce such innovative products in the market within the glassware umbrella and any effects of the inability of the DI to cater to the needs of the Indian customers cannot be seen as injury created by imports from China PR.

Examination by the Authority

25. The product under consideration is “All types of Soda-lime Glassware for Table, Kitchen, Toilet, Office or Indoor Decoration purposes”. The product under consideration excludes Borosilicate Glassware and Opal Glassware. The product under consideration also does not cover glass bottles used for packaging industry.
26. The product under consideration is not produced in various grades having significant difference in the associated cost. Production of different types merely implies forming this mixture into desired shape. Therefore, it is considered appropriate to classify all the above mentioned items under a broad heading of “Glassware”. There has been a similar kind of case for the product called “Opal Glassware of all types”, “melamine” and “ceramic tableware and kitchenware”.
27. It has been stated by the petitioner that 64.74% of imports have been reported by using weight as a unit of measurement. Further, it has been seen that a major percentage of the cost of the product is on account of raw material and utilities. The cost of the raw material and utilities is in direct proportion to the weight of the product. It is because of this reason that even when the product varies significantly in terms of associated costs when expressed in unit of measurement other than weight, the cost of production is quite linear with weight of the product. The Authority has, therefore, decided that it would be appropriate to express PUC in terms of weights.
28. With regard to like article, Rule 2(d) of the Anti-dumping Rules provides as under:
- "like article" means an article which is identical or alike in all respects to the article under investigation for being dumped in India or in the absence of such article, another article which although not alike in all respects, has characteristics closely resembling those of the articles under investigation*
29. The responding exporter has contended that the production process employed by the domestic industry is inefficient. The exporter has however not provided detailed manufacturing process and time taken, nor quantified how the domestic and imported products are different and what is the impact of the alleged difference.
30. In relation to issues relating incompetency of the DI to produce innovative products, it is noted that the domestic industry has a strong customer base in India, establishing that their goods are at par with the imported goods. In any case, none of the interested party has provided any material evidence to substantiate their claim.

31. The Authority notes that subject goods i.e., “All types of Soda-lime Glassware for Table, Kitchen, Toilet, Office or Indoor Decoration purposes” is classified under the ITC (HS) under Chapter 70 of Customs Tariff Act, 1975 under sub-heading 7013 - 701328, 701337, 701342, 701349 and 701399. The above customs classification is indicative only and has in no way limited the scope of the investigations. For purposes of these recommendations, product description shall prevail in all circumstances.
32. After considering the information on record, the Authority holds that there is no material difference in product under consideration exported from subject countries and the product produced by the Indian industry. Product under consideration produced by the domestic industry is comparable to the imported subject product in terms of physical & chemical characteristics, production technology & manufacturing process, functions & uses, product specifications, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable.
33. Thus, the Authority holds that product under consideration produced by the applicant domestic industry is like article to the subject product under consideration imported from subject countries in accordance with the AD Rules.

C. Scope of Domestic Industry & Standing

34. Rule 2 (b) of the AD rules defines domestic industry as under:

“(b) “domestic industry” means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers thereof in such case the term ‘domestic industry’ may be construed as referring to the rest of the producers”.

35. The application was filed by M/s Shreno Limited, Vadodara who claimed to be the domestic industry for the present investigations.

Submissions by the Domestic Industries

36. The submissions made by the domestic industry are as follows:
- i. The petitioner is the only producer of the subject goods in India in organized sector whose production constitutes a major proportion in Indian production in terms of the Rules.
 - ii. The petitioner has neither imported nor related to the exporters from the subject countries nor importers of the dumped goods.
 - iii. The petitioner has sufficient standing and constitutes domestic industry within the meaning of the Rules.

- iv. The concept of unorganized sector has been recognized as fragmented industry under the WTO Agreement and Indian rules.
- v. As opposed to the contentions of other interested parties, most of the producers in Firozabad producers non PUC which the Designated Authority may kindly note even from the submissions made orally at the time of oral hearing by the representative from Firozabad.
- vi. The producers in Firozabad that producers PUC works on such small scale that they do not maintain records.
- vii. Petitioner has estimated production of producers in unorganized sector on the basis of interactions that have been had with the members of the association. The contact details of these members have been already provided in the Petition.
- viii. Petitioner has provided the name of 6 associations including that of All India Glass Manufacturers Federation and UP Glass Manufacturers Syndicate. Out of these 6 associations, only UP Glass Manufacturers Syndicate has responded the initiation in the present investigations. No response by other associations or producers should not prevent petitioner remedies under anti-dumping law.
- ix. The respondent has though provided the name of certain producers from Firozabad, claiming certain amount to be their capacity but has failed to show the basis of same. The party has also not shown why capacity should be treated as production. The Designated Authority requires information on “Indian production” and not production of “some of the Indian producers”
- x. The petition has been supported by (a) The UP Glass Manufacturers Syndicate (b) Pooja Glass Works Pvt. Ltd., Firozabad (c) Meera Glass Industries, Firozabad (d) Adarsh Kanch Udyog Pvt. Ltd., Firozabad (e) Uma Glass Works, Firozabad (f) New Bright Glass Works India Pvt. Ltd., Firozabad.
- xi. The supporters have themselves accepted that owing to them being in unorganized sectors, they do not maintain the records of quality required in the prescribed anti-dumping application format.
- xii. Non-maintenance of records by some producers should not become a barrier in giving remedy to the other producers. In fact, the Authority ought to protect interests of those who cannot protect their interests due to lack of resources.
- xiii. As against the contention of other interested parties, the Indian law recognizes the concept of unorganized sector as it was done in ‘AA Dry Cell Batteries’, from China PR and Vietnam and “Ceramic Tableware and Kitchenware, excluding knives and toilet items”, from China PR and the Authority had determined the production as per the available credible relevant source of information.
- xiv. The Authority may call information from the other Indian producers.

Submissions of the other interested parties

37. The submissions made by opposing interested parties are as follows:

- i. The petitioner does not have major proportion in Indian production. The cumulative daily capacity of manufacturers of glassware in Firozabad is about 1200 MT per day. If the data is considered, the Petitioner’s share will be much below 25% of Indian production.
- ii. The other 18 producers identified by the petitioner in the unorganized sector are members of All India Glass Manufacturers Federation (AIGMF) as can be seen from its website. The petitioner could have procured the information of all such producers from there.

- iii. Until and unless such information of other parties is availed, the Authority will not be able to determine the volume and price impacts by such large number of other producers on the petitioner.

Examination by the Authority

38. The present application was filed by M/s Shreno Limited, the only domestic producer of the product under consideration in the organized sector and provided detailed information in the anti-dumping investigation. The Authority determined at the stage of initiation that the petitioner satisfies requirement of standing under the Rules and the Petitioner constituted domestic industry within the meaning of the Rules.

39. Further, there are other small producers of the subject goods in India. However, all of them are in the unorganized sector. The Authority had sent the initiation notification to the following producers, names made available by the petitioner, of the subject goods:

- 1) Adarsh Kanch Udyog Pvt. Ltd.
- 2) Advance Glass Works
- 3) Crown Glass Industries
- 4) Farukhi Glass Industries
- 5) Firozabad Ceramics P. Ltd.
- 6) Firozabad Glass Shell Industries
- 7) Geeta Glass Works
- 8) Gm Glass Works No.2
- 9) General Traders
- 10) Kwality Glass Works
- 11) Hilite Glass Pvt. Ltd
- 12) Shri Sitaram Glass Works
- 13) Mittal Ceramics
- 14) Jagdamba Glass Works
- 15) Om Glass Works Pvt. Ltd.
- 16) Pooja Glass Works P. Ltd.
- 17) Pragati Glass Works (P) Ltd.
- 18) Uma Glass Works

40. Following producers from Firozabad responded and supported the present investigations:

- 1) Pooja Glass Works Pvt. Ltd., Firozabad
- 2) Meera Glass Industries, Firozabad
- 3) Adarsh Kanch Udyog Pvt. Ltd., Firozabad
- 4) Uma Glass Works, Firozabad
- 5) New Bright Glass Works India Pvt. Ltd., Firozabad.

41. Further, the representative of the producer in Firozabad i.e. The UP Glass Manufacturers Syndicate which is the Zonal Association of All India Glass Manufacturers Federation (AIGMF) has also supported the present investigations.

42. As regards production data of unorganized sector, the Authority notes that in view of absence of precise information with regard to production of individual companies in the unorganized sector, the petitioners cannot be denied relief under the law. Further it is noted that the production of the petitioning company is significant. The Authority also notes that even in China and Indonesia, there are a large number of producers of the product in organized as well as unorganized sector. In earlier investigations by the Authority where the product under investigation were being produced both in organized and unorganized sector e.g. AA Batteries, Lead Acid Batteries, Melamine, Silk Fabric and Silk Yarn etc., the production was determined based on the assessment as per the available credible relevant source of information in those investigations. Therefore, it is considered appropriate to accept the petitioners as the eligible domestic industry in terms of Rule 2 (b) of the Rules.

43. As regards the production of the petitioner domestic industry, it is clarified that the same has been appropriately, adequately and sufficiently quantified. The information submitted by the domestic industry was duly verified with regard to sales, capacity, exports, cost and expenses from the records maintained by the domestic industry. The financial and excise records maintained by the domestic industry have been adopted for the purpose which are reliable and adequately represent the relevant information.

44. As per the evidence available on record, the production of the petitioner companies accounts for a major proportion in the gross domestic production of the like article. The table below shows that the production of the petitioner alone constitutes 77% of Indian production. The petitioning company has not imported the product under consideration from subject country nor are they related to any exporter or to an importer in India. The Authority has also verified the information provided by the domestic industry

Company Name	Unit	2012-13	2013-14	2014-15	Annualised POI	POI
Organised Sector						
Shreno Limited (Glass Division)	MT	***	***	***	***	***
Unorganised Sector	MT	***	***	***	***	***
Total Indian production	MT	***	***	***	***	***
Share of Indian Industry						
Shreno Limited (Glass Division)	% Range	70-80	70-80	70-80	70-80	70-80
Other Indian producers (Unorganised Sector)	% Range	20-30	20-30	20-30	20-30	20-30

45. Accordingly, after careful examination of the legal provisions and facts of the case, the Authority, holds that the applicant constitutes eligible domestic industry within the meaning of Rule 2 (b) of the Anti-Dumping Rules and the application satisfies the criteria of standing in terms of Rule 5 (3) of the Rules supra.

D. Issues Relating to Confidentiality

Submissions by the Domestic Industries

46. The submissions made by domestic industry are as follows:

- i. The petitioner has claimed only such information as confidential, the confidentiality of which has been permitted under the rules and as per consistent practice of the Authority.
- ii. None of the exporters has provided the non-confidential version, which is an exact replica of their confidential version. They have also not provided any statement of claim of confidentiality. Further, the responses are in violation of the specific guidelines issued by the Designated Authority with regard to the procedure to be followed for filing of non-confidential version of the exporter's questionnaire responses. Therefore, the submissions of all the exporters and producers from the subject countries should be disregarded and deny them the individual treatment.

Submissions made by the other interested parties

47. The various submissions made by the producers/exporters/importers/other interested parties during the course of the present investigation with regard to confidentiality and considered relevant by the Authority are as follows:

- i. The Petitioner has claimed excessive confidentiality and filed incomplete petition. In response to Section-VI (Costing Information) of the Application the Petitioner has not furnished any information at all.
- ii. Petitioner has claimed excessive confidentiality with respect to information on total Indian production, actual figures in Proforma IV-A of the petition should be given as the petitioner is a public limited company. At least NCV of reply to Section 6 of the petition should be given.

Examination by the Authority

48. The Authority made available non confidential version of the information provided by various interested parties to all interested parties through the public file containing non-confidential version of evidences submitted by various interested parties for inspection as per Rule 6(7).

49. The various submissions made by the interested parties during the course of the present investigation with regard to confidentiality and considered relevant by the Authority, were examined. Information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. 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 was directed to provide sufficient non confidential version of the information filed on confidential basis. The Authority made available the non-confidential version of the evidences submitted by various interested parties in the form of public file.

50. The interested parties have raised arguments with regard to confidentiality of information. The Authority notes that the confidentiality claims of the interested parties are consistent with the practice being generally followed by the Authority. Wherever possible, the interested parties have provided non confidential version of the information.

E. Miscellaneous Issues

Submissions by the Domestic Industry

51. The submissions made by the domestic industry are as follows:

- i. Claims of the Indonesian Embassy and exporter present during oral hearing should be disregarded as they have failed to participate in the present investigation within the time limits prescribed and have made a presence in the present investigations for the first time in oral hearing which is after 301 days of initiation of the present investigation.
- ii. The Authority should not accept responses of Chinese exporters and producers as they have failed to discharge their obligation by providing correct and certified information. The respondents have conveniently omitted to provide any information as to the incentives in the form of incentives received by them by their respective governments which are amongst one of the major reason for low priced imports
- iii. All submissions by Somany Tiles as well should be rejected as it has neither filed importer questionnaire response nor got itself registered as an interested party.
- iv. There is no demand and supply gap in India as injury to the domestic industry in the present case can be seen even on volume parameter, which means that the domestic industry is not able to produce and/ or sell in accordance with its known capacity.

Submissions made by the other interested parties

52. The submissions made by the other interested parties are as follows:

- i. The Designated Authority is requested to provide DGCI&S data in MS Excel format, both in raw and refined form and allow us to get import data from DGCI&S for the subject product in terms of Trade Notice No. 1/2017 dated 8 December 2017.
- ii. It is irrelevant to say that demand and supply gap does not have any bearing on the anti-dumping investigations.
- iii. The initiation of present investigation is bad in law.

Examination by the Authority

53. The submissions made by the interested parties and considered relevant, are addressed by the Authority as below:

- i. The Authority notes that the submissions have been received from the Indonesian Embassy in India and M/s First National Glassware, Jakarta. However, the submissions of M/s First National Glassware, Jakarta was not sent within the prescribed timeline and as per law. Following participation in the Oral Hearing the Indonesian Exporter was given a further chance to provide evidence that it had filed its submissions in accordance with the laid down procedures. While they provided the information and data again, it remains that the same was not in accordance with the procedures and

timelines provided by the Authority. Thus, none of their claims made during the oral hearing are considered for the purpose of this Final Findings.

- ii. With regard to demand and supply gap issues, the Authority notes that the anti-dumping measures don't prohibit imports; rather it ensures level playing field and to bring fair competition in the market.
- iii. In relation to the allegation of the Domestic Industry that Authorities in China PR are giving subsidy to the producers / exporters of the subject goods, it is noted that the current investigation is about the dumping of the subject goods in India. Issues relating to subsidies provided by national authorities in the exporting countries are not relevant here.
- iv. During the course of investigation, the Authority has relied on transaction wise import data from DGCI&S and the same have been considered in this investigation. If any of the interested parties wished to have access to this data, a written request could have been made separately to procure data from DGCI&S and the requisite authorisation could have been provided to enable them to get the data required after paying the requisite fee. However, no such written request was received.
- v. As regards the allegation that initiation is on wrong premise, the Authority notes that the initiation is done on the basis of *prima facie* evidences/facts provided by the Domestic Industry. Subsequently, the verified information was considered for proceeding in this AD investigation.

F. Determination of Normal Value, Export Price and Dumping Margin

54. The Authority sent questionnaires to the known exporters from the subject countries, advising them to provide information in the form and manner prescribed. The following producers and exporters from the subject country filed the prescribed questionnaire responses.

- i. Anhui Xinmin Glass Products Co. Ltd.
- ii. Anhui Kangtai Glassware Technology Co. Ltd.
- iii. Fulong Glass Technology Co. Ltd.
- iv. Shandong Fulong Glass Technology Co. Ltd.
- v. Qingdao Gemmy Imp & Exp Co. Ltd.
- vi. Anhui Deli Household Glass Co. Ltd.

55. Further, following filed the Market Economy Treatment Questionnaire response:

- i. Anhui Kangtai Glassware Technology Co. Ltd.
- ii. Shandong Fulong Glass Technology Co. Ltd.
- iii. Qingdao Gemmy Imp & Exp Co. Ltd.

56. M/s First National Glass Company from Indonesia responded with some data. The data was incomplete, not in the proper format and was received after the time/ date deadline provided by the Authority. Therefore, the responses provided are not taken into consideration.

Views of the Domestic Industry

57. The following are the submissions made by the domestic industry during the course of the present investigation and considered relevant by the Authority:

- i. Market economy status cannot be granted to the respondents unless the responding exporters satisfy each & every of the following conditions:
 - a) Market economy status cannot be given in a situation where one of the major shareholders is a State owned/controlled entity
 - b) Market economy status cannot be given unless the responding Chinese exporters establish that the prices of major inputs substantially reflect market values.
 - c) Market economy treatment must be rejected in such situations where Chinese exporters are unable to establish that their books are consistent with International Accounting Standards (IAS). The requirement on insisting compliance with International Accounting Standards is to ensure accuracy and adequacy of revenues and expenses, assets and liabilities expressed in the annual report.
 - d) Market economy status cannot be granted unless the responding Chinese exporters pass the test in respect of each and every parameter laid down under the rules. While one parameter is sufficient to establish existence of injury, failure to pass one single parameter is sufficient to reject the claim of market economy status.
 - e) It is not for the Authority to establish that the responding companies are operating under market economy environment and are entitled for market economy treatment. But it is for the responding Chinese exporters to establish that they are operating under market economy conditions.
 - f) Market economy status cannot be granted unless the responding company and its group as a whole make the claim. If one or more companies forming part of the group have not filed the response, market economy status must be rejected.
 - g) In a situation where the current shareholders have not set up their production facilities themselves but have acquired the same from some other party, market economy status cannot be granted unless process of transformation has been completely established through documentary evidence.
- ii. It has been submitted that the normal value for China in such a case can be determined only in accordance with the provisions of para 7 of the Annexure I to Anti-dumping Rules in view of the aforementioned facts and circumstances.
- iii. The domestic industry was not in a position to get any documentary evidence or reliable information with regard to domestic prices in China nor was the same available in the public domain. The applicant, therefore, only for the purpose of initiation, constructed the normal value for China after following the principles of conservatism and as per the practice of the DGAD.
- iv. The normal value in China can thus be determined on the basis of (a) import price from third country into India, (b) selling price in India, and (b) cost of production in India, duly adjusted, including selling, general and administrative expenses and profit. It is also submitted that since these options for determination of normal value are available, the

Designated Authority may not kindly consider “any other basis” because this is required to be applied only when other basis listed under the law cannot be applied.

- v. Petitioner has not been able to determine the normal value of Glassware in China on the basis of price or constructed value in a market economy third country for the reason that the relevant information is not available to the petitioner.
- vi. The normal value has been constructed for China PR. The raw material prices as per weighted average DGCI&S import price have been taken along with the power rates, consumption factors, conversion costs, and selling, general & administrative expenses as per domestic industry. A reasonable profit margin has also been added.
- vii. Efforts were also made to find out the normal value in Indonesia. However, for lack of information, the normal value has been constructed for exporters/producers from Indonesia. The raw material prices as per weighted average DGCI&S import price have been taken along with consumption factors, conversion costs, and selling, general & administrative expenses as per domestic industry. The power rates have been taken of Indonesia. A reasonable profit margin has also been added.
- viii. The petitioner has made submissions and claims on normal value as per the best available information available to it. The Authority may appropriately adopt the methodology to determine normal value.
- ix. The Chinese producers should be treated as companies operating under non-market economy environment and normal value determined on the basis of Para 7 of Annexure-I till such time the investigation period includes the period up to Dec., 2016 as the important parameters and factors considered in an antidumping investigation such as, dumping margin, injury margin, *de minimis* volume, etc. pertains to the period of investigation.
- x. Two related parties of Anhui Kangtai Glassware Technology Co. Ltd. i.e. Anhui Rongtai Glass Products Co. Ltd. And Luan Kangtai Glass Co. Ltd which are involved in production and sales of the PUC respectively have not participated in the present investigations. Thus, the response of Anhui Kangtai should be rejected.
- xi. One of the related producers of Anhui Deli Household Glass Co. Ltd. i.e. Chuzhou Deli Crystal Glass Co. Ltd. who is also a producer of the subject goods in China has not participated in the present investigations. Thus, the response of Anhui Deli should be rejected.
- xii. The export price is constructed based on the information available from the import data after making due adjustment based on the best available information with the industry to make it comparable with normal value.
- xiii. The dumping margin is positive and significant.
- xiv. The very fact that the exporters have resorted to dumping gets established by their tacit admission in not denying existence of dumping.
- xv. The petitioner has estimated the allowances/deductions used for calculation of net export price and sales of other Indian producers. The exporters have not shown (in fact, not even claimed) that the amounts adopted by the petitioner are excessive.

Views of other interested parties

58. The submissions made by the opposing interested parties are as follows:

- i. No source has been mentioned for allowances/deductions used for calculation of net export price and sales of other Indian producers.
- ii. The determination of the normal value violates the provisions of paragraph 7 of Annexure I and is not supported by any evidence. The same also violates paragraph 7 of Annexure I of the AD Rules as the Designated Authority has accepted the Petitioner's way to compute the normal value based on the last option, *i.e.* on the basis of cost of production in India, duly adjusted, without exhausting the first two options.
- iii. The construction of normal value and adjustments for net export price cannot be treated confidential *per se*. The petitioner should disclose such information
- iv. Claims in the petition *vis-à-vis* CNV and Export Price are highly unsubstantiated. No evidence has been provided in support of the consumption factor, or raw material, utility or conversion costs claimed by the petitioner as contained in the petitioner's constructed normal value calculation.
- v. Anhui should be granted market economy status and normal value should be computed based on their data on record.
- vi. In case the Authority does not consider China PR as a market economy country, and intends to disregard Anhui Deli's domestic prices and cost of production, in that case instead of a constructed value methodology a surrogate country method should be adopted and to use the surrogate country methodology to calculate the normal value, Anhui Deli proposes that Indonesia would be an appropriate market economy third country for such purpose.
- vii. The claims of the DI about suppression of facts regarding the incentives received by the exporters/producers in subject countries is unsubstantiated and if the case of the petitioner is of injury on account of subsidy, then the mechanism is anti-subsidy measures.
- viii. Individual margins for the cooperative exporters here may be determined based on the data supplied by such cooperative exporters and not on any other basis.

Examination by the Authority

A) NORMAL VALUE

59. The Authority notes that the relevant provisions laid down under Annexure I to the Anti-dumping Rules with regard to "Market Economy Treatment" are as follows;

[8. (1) The term "non-market economy country" means any country which the designated authority determines as not operating on market principles of cost or pricing structures, so that sales of merchandise in such country do not reflect the fair value of the merchandise, in accordance with the criteria specified in sub-paragraph (3).

(2) There shall be a presumption that any country that has been determined to be, or has been treated as, a non-market economy country for purposes of an anti-dumping investigation by the designated authority or by the competent authority of any WTO member country during the three-year period preceding the investigation is a nonmarket economy country.

Provided, however, that the non-market economy country or the concerned firms from such country may rebut such a presumption by providing information and evidence to the designated authority that establishes that such country is not a non-market economy country on the basis of the criteria specified in sub-paragraph (3).

(3) The designated authority shall consider in each case the following criteria as to whether:

(a) the decisions of the concerned firms in such country regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment, are made in response to market signals reflecting supply and demand and without significant State interference in this regard, and whether costs of major inputs substantially reflect market values;

(b) the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts;

(c) such firms are subject to bankruptcy and property laws which guarantee legal certainty and stability for the operation of the firms, and

(d) the exchange rate conversions are carried out at the market rate:

Provided, however, that where it is shown by sufficient evidence in writing on the basis of the criteria specified in this paragraph that market conditions prevail for one or more such firms subject to anti-dumping investigations, the designated authority may apply the principles set out in paragraphs 1 to 6 instead of the principles set out in paragraph 7 and in this paragraph]”.

[(4) Notwithstanding, anything contained in sub-paragraph (2), the designated authority may treat such country as market economy country which, on the basis of the latest detailed evaluation of relevant criteria, which includes the criteria specified in sub paragraph (3), has been, by publication of such evaluation in a public document, treated or determined to be treated as a market economy

country for the purposes of anti-dumping investigations, by a country which is a member of the World Trade Organization].”

60. The Authority also notes that Article 15 of China’s Accession Protocol provides as follows:

“Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 ("Anti-Dumping Agreement") and the SCM Agreement shall apply in proceedings involving imports of Chinese origin into a WTO Member consistent with the following:

(a) In determining price comparability under Article VI of the GATT 1994 and the Anti-Dumping Agreement, the importing WTO Member shall use either Chinese prices or costs for the industry under investigation or a methodology that is not based on a strict comparison with domestic prices or costs in China based on the following rules:

(i) If the producers under investigation can clearly show that market economy conditions prevail in the industry producing the like product with regard to the manufacture, production and sale of that product, the importing WTO Member shall use Chinese prices or costs for the industry under investigation in determining price comparability;

(ii) The importing WTO Member may use a methodology that is not based on a strict comparison with domestic prices or costs in China if the producers under investigation cannot clearly show that market economy conditions prevail in the industry producing the like product with regard to manufacture, production and sale of that product.

(b) In proceedings under Parts II, III and V of the SCM Agreement, when addressing subsidies described in Articles 14(a), 14(b), 14(c) and 14(d), relevant provisions of the SCM Agreement shall apply; however, if there are special difficulties in that application, the importing WTO Member may then use methodologies for identifying and measuring the subsidy benefit which take into account the possibility that prevailing terms and conditions in China may not always be available as appropriate benchmarks. In applying such methodologies, where practicable, the importing WTO Member should adjust such prevailing terms and conditions before considering the use of terms and conditions prevailing outside China.

(c) The importing WTO Member shall notify methodologies used in accordance with subparagraph (a) to the Committee on Anti-Dumping Practices and shall notify methodologies used in accordance with subparagraph (b) to the Committee on Subsidies and Countervailing Measures.

(d) Once China has established, under the national law of the importing WTO Member, that it is a market economy, the provisions of subparagraph (a) shall be terminated

provided that the importing Member's national law contains market economy criteria as of the date of accession. In any event, the provisions of subparagraph (a)(ii) shall expire 15 years after the date of accession. In addition, should China establish, pursuant to the national law of the importing WTO Member, that market economy conditions prevail in a particular industry or sector, the non-market economy provisions of subparagraph (a) shall no longer apply to that industry or sector.”

61. Article 15 implies that provisions of one of the subparagraphs shall expire in 15 years from the date of China's Accession. The provisions of this paragraph expired on 11th December, 2016. Since the factum of dumping causing injury to the domestic industry is established based on investigation period, the conditions prevalent during the investigation period alone is relevant, appropriate and necessary for the purpose of present investigation. The Period of Investigation (POI) for the purpose of the present review is September, 2015 to October, 2016. Since the subparagraph of Article 15 was in existence during the period of investigation, the Authority may use a methodology that is not based on a strict comparison with domestic prices or costs in China if the producers under investigation cannot clearly show that market economy conditions prevailed in the industry producing the like product with regard to manufacture, production and sale of that product.
62. The Authority notes that five of the producers/ exporters from China PR, who have exported the subject goods to India during the POI, have responded in the form and manner prescribed. Three of them, as listed in Para 53 above, have claimed market economy treatment for determination of normal value in terms of Para-6 of Annexure-1 to the Rules.
63. The Authority notes that for determination of normal value based on third country cost and prices, the complete and exhaustive data on domestic sales of the subject goods; purchase of the raw materials; third country export sales; as well as cost of production and cooperation of such producers in third country is required. Such detailed information with regard to prices and costs prevalent in these markets has not been provided either by the applicant or by the responding exporters, nor could any publicly available information be accessed. The Authority further notes that in the case of M/s Anhui Kangtai Glassware Technology Ltd. their national government has provided them with certain payments, including for technology development. It is not explained as to the basis of such payments and what kind of a role does such payments offer the local authorities in the administration/ decision making by the company.
64. The request for market economy treatment by M/s Shandong Fulong Glass Technology Co. Ltd. was withdrawn by the company during the course of investigation. Consequently, the Authority has not examined the claim for such treatment by M/s Qingdao Gemmy Imp & Exp Co. Ltd., which has exported the subject goods produced by M/s Shandong Fulong.

65. Regarding the contention of Anhui Deli that Indonesian prices may be taken as a surrogate country if the Authority decided to not give it market economy treatment, the Authority notes that there has been no response from Indonesia. As such verified surrogate prices and related data from Indonesia was not available.

66. Therefore, the Authority proceeds to construct the normal value based on any other reasonable basis. Since none of the exporters located in China PR have been considered for market economy treatment, the normal value has been constructed on a common basis for all the Chinese producers/ exporters.

a) Normal Value for Exporters located in China PR

67. The Authority has constructed the normal value for the product exported by them on the basis of the best information available. The weighted average normal value has been determined as Rs.*** /MT (US\$ ***). This is the normal value for all the non-cooperative producers/ exporters in China PR, as well.

b) Normal Value for producers and exporters in Indonesia

68. None of the producers/ exporters from Indonesia have filed a valid response to the questionnaire; therefore, the Authority treats them as non-cooperative and the Authority is not able to determine individual dumping margin for Indonesian producers/exporters and is constrained to proceed with the principles of best available information with regard to determination of dumping margin. The Authority determined normal value in accordance with the facts available in terms of Rule 6(8) of the Rules to be Rs.***/MT (US\$ ***).

B) EXPORT PRICE

a) Export Price for exporters located in China PR

69. The Authority notes that five exporters from China PR have provided detailed export data that has been verified. Based on the export date the Net Export Price for the five cooperating exporters has been determined to be as follows:

(i) M/s Anhui Xinmin Glass Products Co. Ltd.

70. The Authority notes that Anhui Xinmin has exported the subject goods to India during the POI directly. The company has reported a total export of *** MTs in their Appendix-2 and claimed certain adjustments. The Authority has allowed claimed made for inland freight, ocean freight, insurance, bank charges and non-refundable VAT after due verification. Accordingly, the weighted average net export price has been determined as US\$ ***/ MT.

(ii) M/s Anhui Kangtai Glassware Technology Co. Ltd.

71. The Authority notes that Anhui Kangtai has exported the subject goods to India during the POI directly. The company has reported a total export of *** MT in their Appendix-2 and

claimed certain adjustments. The Authority has allowed claims made for inland freight, ocean freight, insurance, bank charges and non-refundable VAT after due verification. Accordingly, the weighted average net export price determined as US\$ ***/ MT.

(iii) M/s Shandong Fulong Glass Technology Co. Ltd.

72. The Authority notes that Shandong Fulong Glass has exported the subject goods to India during the POI directly. The company has reported a total export of *** MT in their Appendix-2 and claimed certain adjustments. The Authority has allowed claimed made for inland freight, ocean freight, insurance, bank charges and non-refundable VAT after due verification. Accordingly, the weighted average net export price determined as US\$ ***/ MT.

(iv) M/s Qingdao Gemmy Imp and Exp Co. Ltd.

73. The Authority notes that Qingdao Gemmy Imp and Exp Co has exported the subject goods produced by M/s Shandong Fulong Glass Technology Co. to India during the POI directly. The company has reported a total export of *** MT in their Appendix-2 and claimed certain adjustments. The Authority has allowed claimed made for inland freight, ocean freight, insurance, bank charges and non-refundable VAT after due verification. Accordingly, the weighted average net export price determined as US\$ ***/ MT

(v) M/s Anhui Deli Household Glass Co. Ltd.

74. The Authority notes that Anhui DELI has exported the subject goods to India during the POI directly. The company has reported a total export of *** MTs in their Appendix-2 and claimed certain adjustments. The Authority has allowed claims made for inland freight, ocean freight, insurance, bank charges and non-refundable VAT after due verification. Accordingly, the weighted average net export price determined as US\$ ***/ MT.

(vi) Export Price for other producers and exporters in China PR

75. The Authority notes that since no other producers/exporters from China have responded to the Authority in the present investigation. For all the non-cooperative producers/exporters in China, the Authority has determined the net export price as US\$ ***/ MT

b) Export Price for exporters located in Indonesia

76. None of the producers/exporters from Indonesia filed valid responses to the questionnaire. Therefore, the Authority treated them as non-cooperative. In view of no cooperation from the producers/exporters from Indonesia, the Authority has determined net export price as per facts available in terms of Rule 6(8) of the Rules as US\$ ***/ MT

C) DETERMINATION OF DUMPING MARGIN

77. Based on normal value and export price determined as above, the dumping margin for producers/exporters from subject countries has been determined by the Authority and the same is as follows:

S.N	Country	Producer	Exporter	Normal Value (US\$/MT)	Export price (US\$/MT)	Dumping Margin (US\$/MT)	Dumping Margin %	DM Range %
1	China PR	Anhui Xinmin Glass Products Co. Ltd.	Anhui Xinmin Glass Products Co. Ltd.	***	***	***	***	10-20
2	China PR	Anhui Kangtai Glassware Technology Co.	Anhui Kangtai Glassware Technology Co.	***	***	***	***	10-20
3	China PR	Shandong Fulong Glass Technology Co.	Shandong Fulong Glass Technology Co.	***	***	***	***	Negative
4	China PR	Shandong Fulong Glass Technology Co.	Qingdao Gemmy Imp & Exp Co.	***	***	***	***	Negative
5	China PR	Anhui Deli Household Glass Co.	Anhui Deli Household Glass Co.	***	***	***	***	5-15
6	China PR	Others	Others	***	***	***	***	30-40
7	Indonesia	Any	Any	***	***	***	***	50-60

METHODOLOGY FOR INJURY ASSESSMENT AND EXAMINATION OF INJURY AND CAUSAL LINK

G. INJURY DETERMINATION

G.1 Injury Examination

Views of the Domestic Industry

78. The following are the injury related submissions made by the domestic industry during the course of the present investigation and considered relevant by the Authority:

- i. The present case is justifiable for cumulative assessment as the dumped subject goods from the subject countries not only directly compete with each other's but also as with the like goods offered by the domestic industry in the Indian market.
- ii. The subject imports have increased throughout the injury period despite decline in demand.

- iii. Subject imports have increased in relation to production and consumption in India consistently throughout the injury period.
- iv. There is significant price undercutting during the POI
- v. The subject imports have depressing effects on the prices of the domestic industry.
- vi. The capacity of the domestic industry has declined over the injury period. The production of the domestic industry had to stop in 2015 for 6 months due to dumping.
- vii. The petitioner has replaced the furnace and has set up a new capacity and has not reduced capacity by reducing the number of machines deployed. While rebuilding the furnace, the petitioner put up a furnace with lower capacity considering dumping of the product causing injury.
- viii. The domestic industry is not able to utilize its capacities and the same has declined in POI as compared to the base year.
- ix. Production, sales, market share in demand have gone down throughout the injury period.
- x. The inventories are piling up.
- xi. The petitioner has been suffering financial losses throughout the injury period, which increased significantly in POI.
- xii. The domestic industry is suffering negative return on investment and cash losses.
- xiii. Productivity per day has declined in POI following the movement of production.
- xiv. Growth of the domestic industry is adverse, in terms of volume and price parameters.
- xv. The financial losses are hampering the ability of the domestic industry to raise capital investment.
- xvi. The benchmarks for the Indian producer's prices are the import prices from subject countries. The only factor responsible for the domestic industry prices are the import prices of the product from subject countries and the cost of production of the domestic industry.
- xvii. The domestic industry is suffering material injury due to the presence of dumped subject goods in India.
- xviii. The imports from Indonesia constitute more than 3% of the total imports entering India and that the normal value of such imports is above the net export price resulting in positive and significant dumping margin. This leaves no room for exclusion of Indonesia from the present investigation.
- xix. The price undercutting in the present investigation is 16.02% which is significant. The landed price is below cost and selling price of the domestic industry. Also, increase in cost is more than increase in selling price and landed price and the increase in selling price of the domestic industry is more than the increase in landed price.
- xx. Regarding concern of one of the interested parties on different losses in petition and annual Report, it is submitted that the petitioner has provided the factual information and the same have been verified by the Authority. The petitioner has put on record the analysis, which demonstrates profits earlier and deterioration now.
- xxi. Moreover, dumping by China in the product under consideration is an old phenomenon. Above all, rules do not state that the petitioner should have earned profits in the past and losses at present. It merely states "deterioration".
- xxii. The Designated Authority may consider injury period of the present investigation.

- That is not only the legal requirement but also the practice of the Designated Authority.
- xxiii. The injury submissions made by the petitioner are on the basis of domestic sales. The Authority may verify. However, exports by the petitioner are a result of dumping and therefore are required to be considered for determining impact of dumping on the domestic industry.
 - xxiv. Sales at a price much below average realisation show the extent of injury suffered by the domestic industry.
 - xxv. The petitioner is not getting its share in the domestic market and is resultantly into financial losses. The exports are necessitated due to presence of dumped imports as they have already captured the market. In order to survive, the petitioner had/have to import. In fact, the exports are merely 17% of its domestic sales.
 - xxvi. The petitioner has mentioned the capacity of the furnace for molten product and of finished product. It is immaterial how the molten material is put to shape and what shape it takes.
 - xxvii. It is not mandatory to give injury margin/price underselling in the petition as per the application proforma available on the Directorate General of Anti-Dumping' website.
 - xxviii. Since the quotation has not been made available to the petitioner (it could not be a confidential document *qua* petitioner), petitioner is not able to offer comments. Notwithstanding, there is no basis for the argument that the quotations are made at a price above costs. In fact, the fact that the quotation was made at a price below cost shows injury.
 - xxix. The Petitioner has taken into account market competition by dumped imports and was prevented from taking its cost of production and profit into account while quoting such prices. Had the petitioner got cost and profit in response, the petitioner would not have suffered financial losses.
 - xxx. The interested parties have claimed public information as confidential! Notwithstanding, petitioner has provided actual data and has already offered its verification. The Designated Authority has not found many major variations. It is established law that the Designated Authority should consider the data/information of the petitioner in determining NIP. Annexure-III forbids considerations of any other company's data.
 - xxxi. Difference in selling and distribution overhead in domestic market is the reason for different cost of production for domestic sales.
 - xxxii. The Designated Authority is required to consider domestic industry as it exists.
 - xxxiii. The fact that the Designated Authority found positive dumping margin implies that the selling price in the domestic markets was in fact higher. This implies that the normal value of the product under consideration should in fact be higher than what the petitioner has claimed. Thus, increase in cost of raw materials, which are not peculiar to the domestic industry cannot be pleaded as another factor of causal link.
 - xxxiv. The following parameters have negative impact of imports: production, capacity, production, inventories, and market share in demand, profitability, PBIT, Cash profits and ROI.
 - xxxv. The Law does not require that as far as production, capacity utilization and sales

volume of the Petitioner are concerned the decline must be significant.

79. The domestic industry submitted as follows as regard to the causal link:
- i. The imports from countries other than the subject countries are not at higher prices.
 - ii. Demand for the product under consideration during period of investigation is quite significant and hence, is not a cause of the injury to the domestic industry.
 - iii. The other known factors viz. export performance, technology, performance of the other products of the company, trade restrictive practices listed in the anti-dumping agreement or in the Rules have not caused injury to the domestic industry.
 - iv. Price undercutting being caused by the dumped imports is preventing the domestic industry from charging a fair price.
 - v. The price depression effect of dumped imports from subject countries has resulted in significant financial losses to the domestic industry.
 - vi. Significant financial losses have led to deterioration in return on capital employed and cash profits;
 - vii. The growth of the domestic industry is negative in terms of a number of price parameters.
 - viii. Market share of the imports from subject countries remained at a very significant level despite decline in demand.
 - ix. The domestic industry could not achieve the expected level of production, capacity utilization, and sales volumes due to dumped imports.
 - x. Even when the production is so low, the inventories with the petitioner are piling up.

Submissions made by the other interested parties

80. The following are the injury related submissions made by the other interested parties during the course of the present investigation and considered relevant by the Authority
- i. The respondent is unable to make effective comments without actual volumetric parameters.
 - ii. The reduction in capacity is more than the reduction of demand in India. Resultantly, the fall in production was sharp which led to demand supply gap in India. During public hearing, the petitioner could not explain this.
 - iii. Though capacity has decreased, the capacity utilization of the Petitioner has remained high and it was 90% during the POI (Annualized).
 - iv. The petitioner focused on exports instead of domestic market and the export sales increased throughout the injury period.
 - v. The production cycle time of various products, viz., plates, tumblers and mugs is different. The Petitioner should clarify how they have considered such cycle time to arrive at the capacity.
 - vi. The domestic industry does not suffer any injury.

- vii. NSR has been artificially inflated to show price undercutting as the landed value from China PR has been increasing throughout the injury period. The DA should closely scrutinize this.
- viii. The petitioner has not claimed any injury margin or price underselling which means the domestic industry has conceded that there is no price underselling. The present investigations should be terminated immediately.
- ix. If injury margin is calculated by the Designated Authority, it should be done in fair manner.
- x. A quotation was received in 2015 by us from the petitioner and a very low price was quoted.
- xi. The Petitioner would have taken into account its cost of production and profit while quoting us such a low price. However, the petition shows high cost of production.
- xii. Gas and quartz form important part for manufacturing the subject goods. The gas prices from GAIL and quartz prices from an Indian supplier, provided on confidential basis, may be considered while calculating NIP.
- xiii. The Petitioner should explain the reason for claiming lower cost of production for exports and higher cost of production for domestic sales in the Petition.
- xiv. There was an increase of imports by 5476 MT from 2013-14 to 2014-15 and 4670 from 2014-15 to POI annualized. However, the profitability per MT improved by 116 indexed points and 716 points respectively during the same period. Thus asymmetrical trend casts suspicion on causal link claimed by domestic industry.
- xv. The petitioner's profit/(Loss) claim is not matching with its annual reports. As per AR, the losses have declined. However, as per petition the losses have increased by almost 10 times.
- xvi. The petitioner has never been in profits from 2005-06 onwards and has been carrying forward its losses every year.
- xvii. Fixed expenses of the petitioner have remained same or come down from 2005-06 onwards, as the capacity and production of Glass division has reduced.
- xviii. The Petitioner has reduced its capacity during the injury period. But the Petitioner should explain why its capital employed has not come down in the same period.
- xix. In light of decrease in capacity during the injury period, the Petitioner should explain how 'segment assets' in the Glass Division have increased as per the annual reports in 2014-15, 2015-16 and 2016-17.
- xx. There are definitely other factors that are contributing to the high losses of the Petitioner from 2005-06 onwards, which should be thoroughly examined.
- xxi. Injury due to losses in exports should not be attributed to injury in domestic market.
- xxii. Injury to the Petitioner is only self-inflicted as it intentionally sells at low prices in the domestic market. There is no price undercutting. Our market intelligence shows that the Petitioner's prices were very low during the injury period, even lower than the landed value of the subject goods.
- xxiii. The prices of the Petitioner in the domestic market are much lower than the net sales realization that the Petitioner has claimed in the Petition during the POI.
- xxiv. Cost of production of the petitioner is abnormally high as compared to other East Asian countries, which can be compared from the information submitted by

- cooperating exporters, which is the reason for the alleged losses and such losses cannot be attribute to alleged imports.
- xxv. The landed prices of imports have been increasing all through the injury period. Domestic producer in question is not at all competitive as their cost of production is apparently very high over the international levels.
 - xxvi. Increase in imports with increase in price shows an inverse relation between imports and alleged injury.
 - xxvii. The product is not sold strictly based on its cost and price. The consumers are conscious about the features that they are looking for and the DI could not satisfy such needs.
 - xxviii. The DI is silent about the significant increase in raw material i.e. Soda Ash cost during the POI and it is not demonstrated how such increase in raw material prices did not erode the profitability of the DI.
 - xxix. The alleged dip in profit has been triggered by the abnormal increase in raw material cost and not the volume or price of imports as alleged.
 - xxx. The injury to the domestic industry is due to increase in raw material cost and incompetency to cater to the customer choices.
 - xxxi. Mere increase in import volume and existence of price undercutting is not sufficient to determine injury. Rather the imports should have a negative impact on the domestic industry.
 - xxxii. The application proforma of the DGAD specifies that as far as production, capacity utilization and sales volume of the Petitioner are concerned the decline must be significant.
 - xxxiii. Where imports and market share have increased with a corresponding increase in price, then there is a clear inverse relation between such increase in imports and performance of the domestic industry.

Examination by the Authority

81. The Authority has taken note of the submissions made by the interested parties and the Authority has examined the material injury to the domestic industry in accordance with the Anti-dumping Rules and considering the submissions made by the interested parties.

Cumulative Assessment

82. Para (iii) of Annexure II of the Anti-dumping Rules provide that in case where imports of a product from more than one country are being simultaneously subjected to anti-dumping investigations, the Authority will cumulatively assess the effect of such imports, in case it determines that:

- a) The margin of dumping established in relation to the imports from each country is more than two per cent expressed as percentage of export price and the volume of the imports from each country is three per cent (or more) of the import of like article or where the

export of individual countries is less than three per cent, the imports collectively account for more than seven per cent of the import of like article; and

- b) Cumulative assessment of the effect of imports is appropriate in light of the conditions of competition between the imported article and the like domestic articles

83. The Authority notes that:

- a) The subject goods are being dumped into India from subject countries. The margins of dumping from each of the subject countries are more than the *de minimis* limits prescribed under the Rules.
- b) The volume of imports from each of the subject countries is individually more than 3% of total volume of imports.
- c) Cumulative assessment of the effects of imports is appropriate as the exports from the subject countries not only directly compete *inter se* but also with the like articles offered by the domestic industry in the Indian market.

84. In view of the above, the Authority considers that it would be appropriate to assess injury to the domestic industry cumulatively from exports of the subject goods from the subject countries.

85. Rule 11 of Antidumping Rules read with Annexure II provides that an injury determination shall involve examination of factors that may indicate injury to the domestic industry, “... taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on domestic producers of such articles....”. In considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, stock, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the Anti-dumping Rules.

86. The submissions made by the domestic industry and other interested parties during the course of investigations with regard to injury and causal link and considered relevant by the Authority are examined and addressed as below.

G ii. Volume Effect of Dumped Imports on the Domestic Industry

(a) Assessment of Demand/ Apparent Consumption

87. The Authority has taken into consideration, for the purpose of the present investigation, demand or apparent consumption of the product in India as the sum of domestic sales of the Indian Producers and imports from all sources. The demand so assessed shows it has decreased over the injury period, as is given in the table below:

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Sales of Domestic Industry	MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>62</i>	<i>54</i>	<i>17</i>	<i>17</i>
Sales of Other Indian Producer	MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>62</i>	<i>54</i>	<i>17</i>	<i>17</i>
Imports into India	MT	20,723	21,420	28,033	32,078	48,117
China	MT	8,674	10,119	15,546	21,064	31,596
----Dumped	MT	8,674	10,119	15,546	20,491	30,736
----Un-dumped	MT	0	0	0	573	860
Indonesia	MT	3,020	3,635	3,584	2,736	4,103
Total Subject Countries	MT	11,694	13,754	19,130	23,800	35,699
Other Countries	MT	9,029	7,667	8,903	8,278	12,417
Total Demand in India	MT	38,997	32,747	37,831	35,166	52,750

(b) Import Volumes from subject countries in absolute and relative terms

88. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in imports from subject countries, either in absolute terms or relative to production or consumption in India. The volume of imports of the subject goods from the subject countries has been analyzed as under:

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Imports in Absolute Terms						
China	MT	8,674	10,119	15,546	21,064	31,596
----Dumped	MT	8,674	10,119	15,546	20,491	30,736
----Un-dumped	MT	0	0	0	573	860
Indonesia	MT	3,020	3,635	3,584	2,736	4,103
Total Subject Countries	MT	11,694	13,754	19,130	23,800	35,699
Other Countries	MT	9,029	7,667	8,903	8,278	12,417
Total Imports	MT	20,723	21,420	28,033	32,078	48,117
Imports in Relative Terms						
Share of subject imports in Production	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>197</i>	<i>320</i>	<i>557</i>	<i>557</i>

Share of subject imports in Domestic Sales	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>140</i>	<i>169</i>	<i>226</i>	<i>226</i>

89. It is seen that imports of the subject goods from the subject countries in absolute terms have increased throughout the injury period.

(c) Share of subject imports in total imports

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
China	%	41.86	47.24	55.46	65.67	65.67
Indonesia	%	14.57	16.97	12.79	8.53	8.53
Total Subject Countries	%	56.43	64.21	68.24	74.19	74.19
Other Countries	%	43.57	35.79	31.76	25.81	25.81
Total Imports	%	100.00	100.00	100.00	100.00	100.00

90. It is seen that the share of dumped imports from subject countries in total imports of the product under consideration in India has increased throughout the injury period. The share of imports from subject countries in total imports is around 75% during the period of investigation.

(d) Market Share in Demand

91. Considering imports from various sources and sales of the domestic industry, market share of subject imports in demand in India was examined. The Authority notes that the market share of the subject imports has increased throughout the injury period and holds a major share in Indian demand.

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Domestic Industry	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>74</i>	<i>55</i>	<i>19</i>	<i>19</i>
Other Indian Producer	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>74</i>	<i>55</i>	<i>19</i>	<i>19</i>
Total Imports	%	53.14	65.41	74.10	91.22	91.22
China	%	22.24	30.90	41.09	59.90	59.90
----Dumped	%	22.24	30.90	41.09	58.22	58.22
----Un-dumped	%	0	0	0	1.68	1.68
Indonesia	%	7.74	11.10	9.47	7.78	7.78
Total Subject Countries	%	29.99	42.00	50.57	67.68	67.68
Other Countries	%	23.15	23.41	23.53	23.54	23.54

Demand in India	%	100.00	100.00	100.00	100.00	100.00
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H. Price Effect of Dumped Imports on the Domestic Industry

92. With regard to the effect of the dumped imports on prices, it is required to be analyzed whether there has been a significant price undercutting by the alleged dumped imports as compared to the price of the like products in India, or whether the effect of such imports is otherwise to depress prices or prevent price increases, which otherwise would have occurred in the normal course. The impact on the prices of the domestic industry on account of the dumped imports from subject countries has been examined with reference to the price undercutting, price underselling, price suppression and price depression, if any. For the purpose of this analysis, the cost of production, net sales realization (NSR) and the non-injurious price (NIP) of the domestic industry have been compared with weighted average landed cost of imports of the subject goods from the subject countries.

a) Price Undercutting

93. For the purpose of price undercutting analysis, the net selling price of the domestic industry has been compared with the landed value of imports from the subject countries. While computing the net selling price of the domestic industry all taxes, rebates, discounts and commissions have been deducted and sales realization at ex works level is determined for comparison with the landed value of the dumped imports. Accordingly, the undercutting effects of the dumped imports from the subject countries work out as follows:

Particulars	Unit	2012-13	2013-14	2014-15	POI
Net Sales Realization	Rs./MT	***	***	***	***
Subject Countries					
Landed price of imports	Rs./MT	54,726	56,462	58,224	60,922
Price Undercutting	Rs./MT	***	***	***	***
Price Undercutting %	%	***	***	***	***
Price Undercutting % (Range)	% Range	0-10	5-15	10-20	0-10
China PR					
Landed price of imports	Rs./MT	58,253	62,522	62,452	63,267
Price Undercutting	Rs./MT	***	***	***	***
Price Undercutting %	%	***	***	***	***
Price Undercutting % (Range)	% Range	Negative	Negative	5-15	Negative
Indonesia					
Landed price of imports	Rs./MT	44,595	39,590	39,885	42,858
Price Undercutting	Rs./MT	***	***	***	***
Price Undercutting %	%	***	***	***	***
Price Undercutting % (Range)	% Range	20-30	30-40	40-50	30-40

b) Price Suppression and Depression

94. In order to determine whether the dumped imports are suppressing or depressing the domestic prices and whether the effect of such imports is to suppress prices to a significant degree or prevent price increases which otherwise would have occurred in normal course, the changes in the costs and prices over the injury period, were compared as below:

Particulars	UOM	2012-13	2013-14	2014-15	POI
Cost of Sales	Rs./MT	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>128</i>	<i>133</i>	<i>141</i>
Selling Price	Rs./MT	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>108</i>	<i>122</i>	<i>109</i>
Landed Price –subject countries	Rs./MT	54,726	56,462	58,224	60,922
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>103</i>	<i>106</i>	<i>111</i>

95. From the above, it is noted that the selling price of the domestic industry is much below the cost of domestic industry during the entire injury period. The landed value of imports from the subject countries has increased throughout the injury period. However, the exporters from the subject countries have been selling the subject goods below the cost and selling price of the domestic industry throughout the injury period.

96. While the cost has increased by 71%, the selling price and landed price has increased by 14% and 11% respectively. Thus, the selling price remained much below the cost of production and the landed price of imports remained significantly below the selling price of the domestic industry. It is thus seen that the imports were depressing the prices of the domestic industry in the market.

c) Price Underselling

97. The non-injurious price (NIP) of the domestic industry has been determined and compared with the landed value of the subject goods to arrive at the extent of price underselling. The NIP of the product under consideration has been determined by adopting the verified information/data relating to the cost of production for the period of investigation. Since the petitioner has commenced commercial production only in 2014, the actual level of capacity utilisation and production of the domestic industry has been ignored and the NIP has been determined considering optimum level of capacity utilisation of 100% that the petitioner can achieve in the plant. Further, the actual level of raw materials and utilities consumption has been considered taken as optimum norms for the product of the domestic industry. The analysis shows that during the period of investigation, the landed value of subject imports was below the non-injurious price of the domestic industry, as can be seen from the table below, demonstrating positive price underselling effect:

Particulars	Unit	POI	
		China	Indonesia
Non-Injurious Price	Rs./MT	***	***
Landed Value	Rs./MT	63,267	42,858
Price Underselling	Rs./MT	***	***
Price Underselling	%	***	***
Price Underselling	% Range	0-10	45-55

I. Economic Parameters of the Domestic Industry

98. Annexure II to the Anti-dumping Rules requires that the determination of injury shall involve an objective examination of the consequent impact of these imports on domestic producers of such products. With regard to consequent impact of these imports on domestic producers of such products, the Anti-dumping Rules further provide that the examination of the impact of the dumped imports on the domestic industry should include an objective and unbiased evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments.

99. The Authority has examined the injury parameters objectively taking into account various facts and arguments made by the interested parties in their submissions.

(a) Production, Capacity, Capacity Utilization and Sales

100. Capacity, production, capacity utilization and sales of the domestic industry over the injury period is given in the following table:

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Achieved Capacity	MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>100</i>	<i>61</i>	<i>64</i>	<i>64</i>
Production	MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>60</i>	<i>51</i>	<i>37</i>	<i>37</i>
Capacity utilization	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>74</i>	<i>84</i>	<i>82</i>	<i>82</i>
Domestic Sales	MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>62</i>	<i>54</i>	<i>17</i>	<i>17</i>
Average Stock	MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>105</i>	<i>103</i>	<i>118</i>	<i>118</i>

101. It is noted that:

- a) In the Table above for calculating the ‘Capacity Utilisation’, the entire production data, i.e., for the subject goods as well as products not under the current investigations, has been taken into consideration for appropriate cost allocation. However, ‘Production’ in this table relates to production of the subject goods only.
- b) The capacity of the petitioner to produce the subject goods has decreased over the injury period. The petitioner had to replace its furnace with a lower capacity, as it was not able to compete with the dumped products in the Indian market.
- c) Resultantly, the production and domestic sales also went down throughout the injury period.
- d) The capacity utilization of the domestic industry declined in 2013-14 and later it increased till POI but the same was the result of decrease in capacity.
- e) The inventories with the domestic industry have increased over the injury period despite decline in capacity.

(b) Profitability, return on investment and cash profits

102. Profitability, return on investment and cash profits of the domestic industry over the injury period is given in the table below:

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Cost of Sales	Rs./MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>128</i>	<i>133</i>	<i>141</i>	<i>141</i>
Selling price	Rs./MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>108</i>	<i>122</i>	<i>109</i>	<i>109</i>
Profit/Loss	Rs./MT	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>(100)</i>	<i>(398)</i>	<i>(279)</i>	<i>(560)</i>	<i>(560)</i>
Cash Profit	Rs. Lacs	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>(100)</i>	<i>(358)</i>	<i>(219)</i>	<i>(123)</i>	<i>(123)</i>
PBIT	Rs. Lacs	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>(100)</i>	<i>(426)</i>	<i>(143)</i>	<i>(166)</i>	<i>(166)</i>
ROCE	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>(100)</i>	<i>(347)</i>	<i>(145)</i>	<i>(257)</i>	<i>(257)</i>

103. It is noted that:

- a) Petitioner has suffered financial losses throughout the injury period. Losses have increased over the injury period.
- b) The domestic industry is suffering negative profits before interest, return on investment and cash losses. The extent of cash loss and negative ROI is significant.

(c) Market Share in Demand

104. Market share of the domestic industry in demand for the product under consideration is given in the table below:

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Domestic Industry	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>74</i>	<i>55</i>	<i>19</i>	<i>19</i>
Other Indian Producer	%	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>74</i>	<i>55</i>	<i>19</i>	<i>19</i>
Total Imports	%	53.14	65.41	74.10	91.22	91.22
China	%	22.24	30.90	41.09	59.90	59.90
----Dumped	%	22.24	30.90	41.09	58.22	58.22
----Un-dumped	%	0	0	0	1.68	1.68
Indonesia	%	7.74	11.10	9.47	7.78	7.78
Total Subject Countries	%	29.99	42.00	50.57	67.68	67.68
Other Countries	%	23.15	23.41	23.53	23.54	23.54
Demand in India	%	100.00	100.00	100.00	100.00	100.00

105. It is seen that market share of the domestic industry has decreased throughout the injury period and the same is very low as compared to (i) capacities created by the domestic industry and (ii) market share held by the subject imports.

(d) Employment, productivity and wages

106. Employment, productivity and wages over the injury period is given in the table below

Particulars	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Employees	Nos.	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>98</i>	<i>90</i>	<i>64</i>	<i>64</i>
Wages	Rs. Lacs	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>96</i>	<i>102</i>	<i>54</i>	<i>54</i>
Productivity/ day	Mt/Day	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>61</i>	<i>57</i>	<i>58</i>	<i>58</i>
Productivity/ employee	Mt/Nos	***	***	***	***	***
<i>Trend</i>	<i>Indexed</i>	<i>100</i>	<i>60</i>	<i>84</i>	<i>49</i>	<i>49</i>

107. It is seen from that the employment level has decreased throughout the injury period. Wages paid by the domestic industry also have shown decrease. Productivity of the domestic industry has decreased over the period.

(e) Growth

108. Growth of the domestic industry has been adverse both in volume and price parameters as may be seen by table below:

Growth	Unit	2012-13	2013-14	2014-15	POI Annualised	POI
Production	%	-	(40.37)	(14.19)	(28.60)	(28.60)
Domestic Sales	%	-	(38.02)	(13.49)	(68.48)	(68.48)
Capacity Utilization	%	-	(25.87)	12.93	(2.20)	(2.20)
Average Inventory	%	-	5.19	(2.29)	15.06	15.06
Cash Profit	%	-	257.84	(38.80)	(43.63)	(43.63)
PBIT	%	-	326.24	66.54	(16.54)	(16.54)
Selling Price Domestic	%	-	7.58	13.67	(10.93)	(10.93)
Profit /Loss Domestic	%	-	298.19	29.99	(100.86)	(100.86)
Return on Capital Employed	%	-	(247.37)	58.23	(77.37)	(77.37)

(f) Ability to Raise Capital Investments

109. The dumping has hampered the ability of the domestic industry to raise capital investments as it may be seen from the fact that it had to reduce its capacity due to the presence of dumped imports.

(g) Factors affecting domestic prices

110. The benchmark for the domestic industry's prices is the import prices from subject countries. The only factors responsible for the domestic industry prices are the import prices of the product from subject countries and the cost of production of the domestic industry.

(h) Magnitude of dumping margin

111. The dumping margin from the subject countries are not only more than de-minimis but also substantial. The impact of dumping on the domestic industry is significant.

J. Conclusion on Injury

112. The above analysis inescapably demonstrates the ill effects of subject imports on the domestic industry. The domestic industry has suffered both volume and price injury. The performance of domestic industry deteriorated in respect of parameters such as capacity, production, capacity utilization, sales volume, inventories, losses, profit before interest, cash profit, return on capital employed and growth. The market share of domestic industry in Indian demand decreased to 7% in POI as compared to 36% in the base year, which evidently shows that the domestic market has been crowded out by such huge dumped imports. The fact that 67% of the market share has been held by dumped imports during the POI clearly shows the situation of the glassware and it further shows why it is very important to impose AD duties on dumped imports of subject goods from subject countries.

113. The Authority has considered all injury parameters and thereafter has concluded that the domestic industry has suffered material injury due to dumping.

K. Magnitude of Injury and Injury Margin

114. The Authority has determined Non Injurious Price for the domestic industry on the basis of principles laid down in anti-dumping Rules read with Annexure III, as amended. The NIP of the product under consideration has been determined by adopting the verified information/ data relating to the cost of production for the period of investigation. The NIP of the domestic industry has been determined plant wise and accordingly weighted average NIP has been worked out. The weighted average NIP has been considered for comparing the landed price from each of the subject countries for calculating injury margin. For determining NIP, the best utilisation of the raw materials by the domestic industry over the injury period has been considered. The same treatment has been done with the utilities. The best utilisation of production capacity over the injury period has been considered. The production in POI has been calculated considering the best capacity utilisation and the same production has been considered for arriving per unit fixed cost. It is ensured that no extraordinary or non-recurring expenses were charged to the cost of production. A reasonable return (pre-tax @ 22%) on average capital employed (i.e. Average Net Fixed Assets plus Average Working Capital) for the product under consideration was allowed as pre-tax profit to arrive the NIP as prescribed in Annexure-III and being followed. The non-injurious price so determined has been compared with the landed prices of imports from the subject countries to determine the injury margin as follows:

SN	Country	Producer	Exporter	NIP- US\$/ MT	Landed Value US\$/ MT	Injury Margin US\$/ MT	Injury Margin %	Injury Margin Range- %
1	China PR	Anhui Xinmin Glass Co.	Anhui Xinmin Glass Co.	***	***	***	***	0-10
2	China PR	Anhui Kangtai Glassware Technology Co.	Anhui Kangtai Glassware Technology Co.	***	***	***	***	0-10
3	China PR	Shandong Fulong Glass Technology Co.	Shandong Fulong Glass Technology Co.	***	***	***	***	Negative
4	China PR	Shandong Fulong Glass Technology Co.	Qingdao Gemmy Imp & Exp Co.	***	***	***	***	Negative
5	China PR	Anhui Deli Household Glass Co.	Anhui Deli Household Glass Co.	***	***	***	***	0-10
6	China PR	Others	Others	***	***	***	***	15-25
7	Indonesia	Any	Any	***	***	***	***	45-55

L. Causal Link and Other Factors

115. Having examined the existence of material injury, volume and price effects of dumped imports on the prices of the domestic industry, in terms of its price underselling and price suppression, and depression effects, other indicative parameters listed under the Indian Rules and Agreement on Anti-Dumping have been examined to see whether any other factor, other than the dumped imports could have contributed to injury to the domestic industry. Accordingly, the following parameters have been examined:

- i. **Volume and value of imports from countries other than the Subject Countries-** Imports from countries other than the subject countries are not significant in volumes as either the volume is *de minimis* or the price is higher. Imports from third countries are not causing any injury to the domestic industry.
- ii. **Contraction of demand or Changes in the pattern of consumption-** The Authority notes that despite increased demand for the subject goods in the country, the domestic industry has suffered from unutilized capacity. The market has not undergone any change in the pattern of consumption in such a manner as would have adversely impacted the domestic industry. Possible contradiction of demand or changes in the pattern of consumption has not caused injury to the domestic industry.
- iii. **Development in Technology-** None of the interested parties has furnished any evidence to demonstrate significant changes in technology that could have caused injury to the domestic industry. The petitioner has set up a new plant for production of the PUC and there is no evidence that the technology adopted by the petitioner could be a cause of injury to the domestic industry.
- iv. **Trade restrictive practices and competition between supply from various sources-** The Authority notes that the subject goods are not subjected to any trade restrictive practices in India. Moreover, apart from the competition that is obvious in any market economy, no *inter se* competition or competition between supplies from various domestic and international sources exhibit any such impact that could be construed as injurious to the domestic industry.
- v. **Export performance-** The domestic industry does not have significant export performance. In any case, performance of the domestic industry has been segregated for domestic and export market. Therefore, any possible decline in export performance is not a cause of injury to the domestic industry.

116. Factors establishing causal link:

- a. Price undercutting caused by the dumped imports is preventing the domestic industry from charging/ obtaining a fair price;
- b. The price depression effect of dumped imports from subject countries has resulted in significant financial losses to the domestic industry;

- c. Significant financial losses have led to deterioration in return on capital employed and cash profits;
- d. The growth of the domestic industry is negative in both volume and price parameters;
- e. Market share of the imports from subject countries increased despite decline in demand and remained at a very significant level; and
- f. Even when the capacity has declined, the inventories with the petitioner are piling up.

M. Post Disclosure Statement Submissions by the Interested Parties

Submissions by the Domestic Industry

117. The domestic industry, in its post disclosure submissions has submitted as follows. For the sake of brevity, comments made by the domestic industry, to the extent they are reiterations of the earlier submissions and already dealt with hereinabove, have not been repeated hereunder:

- (a) Certain essential facts, relating to dumping margin, basis of export price adopted for responding exporter, verification of exporters and communications with the exporters, copy of all communications with the other interested parties, normal value methodology have not been disclosed, due to which an effective opportunity to make comments has been denied.
- (b) The price undercutting and injury margin should be calculated considering only injurious transactions. Referred to WTO Report in the matter of European Communities – Anti-Dumping Duties on Malleable Cast Iron Tube or Pipe Fittings From Brazil, Kothari Sugars & Chemicals Limited versus Designated Authority.
- (c) Dumping margin of Anhui Deli is lower as compared to Anhui Xinmin and Anhui Kangtai, even when all the three companies are from the same province in same country and selling in similar market.
- (d) The dumping margin determined for non-cooperative exporters are quite low. Import data shows that the dumping and injury margin in different import transactions are vastly different, thus showing different degree of dumping and injury by different suppliers. Such dumping and injury margin should be determined considering lowest import transactions. If the same is not feasible, imports constituting not more than 5% of total imports and where the import prices are lowest may be considered.
- (e) The present NIP law itself is against the fundamental right of domestic industry to seek protection against unfair dumped imports.
- (f) The determination of non-injurious price is grossly inappropriate and is leading to unduly low protection to the domestic industry.
- (g) The petitioner had filed certified cost statements claiming expenses such as salary, wages, depreciation, repair & maintenance and other expenses are semi variable in nature. The petitioner had segregated these expenses into fixed and variable expenses. However, the Designated Authority has proposed to take all these expenses as fixed in nature, which has also resulted in low non-injurious price.

Submissions by Exporters and Other Interested Parties

118. The other interested parties, in response to the disclosure statement, have made following comments. For the sake of brevity, comments made by the parties, to the extent they are reiterations of the earlier submissions and already dealt with hereinabove, have not been repeated hereunder:

- (a) Petitioner's major investment in 2013-14 was a failure, like failure in rebuilding glass melting furnace, replacing centralized air compressor to individual compressor, and replacing the manual to automatic machine. These investments lead to inability of plant to optimize its production capacity, which resulted in high fixed cost.
- (b) Indonesian exports are only 8.53% of total imports entering India and 7.72% of Indian demand. Thus, these are not a threat to Indian glassware industry. Further, there is no significant increase of imports as required by Article 3.2 as there was decrease in imports in absolute and relative terms.
- (c) Indonesian exporters have submitted information as and when required, which included providing information as required during the public hearing also. There is no possible reason for the Authority to accept the information provided.
- (d) Import transactions of Shandong Fulong Glass Technology Co., Ltd. and Qingdao Gemmy Imp. & Exp. Co., Ltd. should be excluded from the DGCI&S import data, and injury determination and causal link examination should be conducted only from the remaining DGCI&S import data. Referred to European Communities – Anti-dumping Measure on Farmed Salmon from Norway, WT/DS337/R, DGAD's Clear Float Glass and Ammonium Nitrate
- (e) Volume of subject imports kept on increasing during the injury period, the level of price undercutting decreased.
- (f) There is no causal link because price undercutting from China is negative during the POI and lowest from the subject countries during the POI when imports from China and subject countries were highest, respectively in the same period
- (g) The domestic industry decided to decrease its capacity, which adversely impacted its production and domestic sales.
- (h) The inventories have increased, as the petitioner's quality is not at par with that available in the market.
- (i) M/s First national Glassware, Indonesia has filed response after seeking extension from DGAD. Its questionnaire should be accepted, as they are a local Indonesian manufacturer without many resources.
- (j) The Indonesian exporter has put forward their inabilities to file the questionnaire as per the standard format owing to their lack of experience in anti-dumping investigations.
- (k) Inclusion of First National Glassware in the investigation has shown unfairness and bias.
- (l) Import trend from Indonesia before and during POI is not showing any significant increase as compared to China. Indonesian imports are decreasing as compared to Indian demand.
- (m) National Glass Emporium, an importer, has filed a submission but the name is not included in the disclosure.
- (n) M/s Anhui Xinmin Glass Products Co. Ltd. is now M/s Anhui Xinmin Glass Co. Ltd. as the same has been mentioned in the verification report as well.
- (o) The Authority has made adjustments for non-refundable VAT while calculating net export price for Chinese producers and exporters including M/s Anhui Xinmin Glass

- Co. Ltd. and Anhui Deli Household Glass Co. Ltd. There are not any such non-refunded VAT elements as VAT is fully refundable in the subject product.
- (p) Per kg of cost and price of subject goods vary significantly. There are factors beyond mixture, which determines the cost and price of the product such as manufacturing process and technology innovations.
 - (q) Authority should impose a fixed form of duty so that cooperative and non-cooperative get separate duty.

Examination by the Authority

119. The Authority notes that most of the submissions are repetitive in nature and have already been examined and addressed suitably, adequately and appropriately above. They have been addressed earlier in the disclosure statement, as well. The findings herein *ipso facto* deals with these arguments of the interested parties. Regarding the nature of the anti-dumping duty to be imposed, while the Authority appreciates the cooperation and participation of the producers in the subject countries in this investigation, the Authority's intent is to ensure that only those dumped imports that cause injury to the domestic industry face the anti-dumping duty and that too only to the extent of the injury. The intent is neither to provide undue protection to the domestic industry nor to add to the cost of what is a widely consumed consumer good in India.

N. Indian Industry's Interest & Other Issues

120. The Authority recognizes that the imposition of anti-dumping duties might affect the price levels of the product in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, imposition of anti-dumping measures would remove the unfair advantages gained by dumping practices, prevent the decline of the domestic industry and help maintain availability of wider choice to the consumers of the subject goods. The purpose of anti-dumping duties, in general, is to eliminate injury caused to the Domestic Industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping duties, therefore, would not affect the availability of the product to the consumers. The Authority notes that the imposition of the anti-dumping measures would not restrict imports from subject countries in any manner and, therefore, would not affect the availability of the product to the consumers. The consumers could still maintain multiple sources of supply.

121. After examining the submissions made by the interested parties and issues raised therein; and considering the facts available on record, the Authority concludes that:

- (a) The product under consideration has been exported to India from subject countries below their normal values except the subject goods produced by M/s Shandong Fulong Glass Technology Co.
- (b) The domestic industry has suffered material injury.

- (c) Material injury has been caused by the dumped imports of subject goods from the subject countries except the subject goods produced by M/s Shandong Fulong Glass Technology Co.

O. Recommendation

122. In view of positive determination of likelihood of dumping and injury on account of dumped imports from China PR and Indonesia, the Authority is of the opinion that anti-dumping measures needs to be imposed on dumped imports from the subject countries. Authority considers it necessary and recommends anti-dumping duty on imports of subject goods from subject countries in the form and manner described hereunder.

123. Having regard to the lesser duty rule, the Authority recommends imposition of definitive anti-dumping duty equal to the lesser of the ‘margin of dumping’ and ‘margin of injury’, so as to remove the injury to the domestic industry. Accordingly, the Authority recommends imposition of definitive anti-dumping duties on the imports of the subject goods, originating in or exported from the subject countries, for a period of five (5) years from the date of notification to be issued in this regard by the Central Government, as the difference between the landed value of the subject goods and the amount indicated in Col 8 of the duty table appended below, provided the landed value is less than the value indicated in Col 8. Landed value of imports for the purpose of this Notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act.

Duty Table

S.N	Sub-Heading	Description of Goods	Country of Origin	Country of Exports	Producer	Exporter	Amount US\$	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	*7013 701328 701337 701342 701349 701399	All types of Soda-lime Glassware for Table, Kitchen, Toilet, Office or Indoor Decoration purposes	China PR	China PR	Anhui Xinmin Glass Co.	Anhui Xinmin Glass Co.	955.27	MT
2	-Do-	-Do-	China PR	China PR	Anhui Kangtai Glassware Technology Co.	Anhui Kangtai Glassware Technology Co.	955.27	MT
3	-Do-	-Do-	China PR	China PR	Shandong Fulong Glass Technology Co.	Shandong Fulong Glass Technology Co.	Not Applicable	MT

S.N	Sub-Heading	Description of Goods	Country of Origin	Country of Exports	Producer	Exporter	Amount US\$	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4	-Do-	-Do-	China PR	China PR	Shandong Fulong Glass Technology Co.	Qingdao Gemmy Imp & Exp Co.	Not Applicable	MT
5	-Do-	-Do-	China PR	China PR	Anhui Deli Household Glass Co.	Anhui Deli Household Glass Co.	955.27	MT
6	-Do-	-Do-	China PR	China PR	Others	Others	955.27	MT
7	-Do-	-Do-	China PR	Any country other than those subject to Anti - dumping Duty	Any	Any	955.27	MT
8	-Do-	-Do-	Any country other than those subject to Anti - dumping Duty	China	Any	Any	955.27	MT
9	-Do-	-Do-	Indonesia	Indonesia	Any	Any	955.27	MT
10	-Do-	-Do-	Indonesia	Any country other than those subject to Anti - dumping Duty	Any	Any	955.27	MT
11	-Do-	-Do-	Any country other than those subject to Anti - dumping Duty	Indonesia	Any	Any	955.27	MT

** Custom classification is only indicative and the determination of the duty shall be made as per the description of PUC*

124. An appeal against the order of the Central Government arising out of this finding shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the Customs Tariff Act.

(Sunil Kumar)
Additional Secretary & Designated Authority