

NON-CONFIDENTIAL

No. 7/15/2021-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Trade Remedies)
4th Floor, Jeevan Tara Building, 5, Parliament Street, New Delhi 110001

Dated: 11.02.2022

FINAL FINDINGS
Case No. AD (SSR)-13/2021

Subject: Sunset Review investigation concerning imports of Clear Float Glass from Iran

No. 7/15/2021 - Having regard to 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' or 'AD Rules') thereof;

A. Background

1. The Authority initiated an antidumping investigation in respect of imports of Clear Float Glass from Iran on 30.12.2015 and after conducting the investigation recommended imposition of definite duty vide Final Findings Notification No. 14/07/2015-DGAD dated 20.03.2017. On the basis of the recommendations made by the Authority in the final findings, definitive anti-dumping duty was imposed by the Central Government vide Notification No. 19/2017-Customs (ADD) dated 12.05.2017.
2. M/s Asahi India Glass Ltd., M/s Gold Plus Glass Industry Limited, M/s Sisecam Flat Glass India Private Limited and M/s Saint-Gobain India (Pvt.) Limited (hereinafter also referred to as "domestic industry" or "Applicants") filed an application before the Designated Authority (hereinafter referred to as the "Authority"), in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter referred 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 referred as the "Rules") for sunset review of anti-dumping duty imposed on the imports of Clear Float Glass (hereinafter referred as the "subject goods" or "product under consideration"), originating in or exported from Iran (hereinafter also referred to as the "subject country").
3. The applicant alleged likelihood of continuation or recurrence of dumping of subject goods, originating in and exported from the subject country and consequent injury to the domestic

industry and requested for review and continuation of the anti-dumping duty imposed on the imports of subject goods, originating in or exported from the subject country.

4. Section 9A(5) of the Act, inter alia, provides that anti-dumping duty imposed shall, unless revoked earlier, cease to have effect on expiry of five years from the date of such imposition and the Authority is required to review whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury. In accordance with the above, the Authority is required to review, on the basis of a duly substantiated request made by or on behalf of the domestic industry, as to whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury.
5. Rule 23(1B) of the Rules provides as follows:
"... any definitive anti-dumping duty levied under the Act shall be effective for a period not exceeding five years from the date of its imposition, unless the Designated Authority comes to a conclusion, on a review initiated before that period on its own initiative or upon a duly substantiated request made by or on behalf of the domestic industry within a reasonable period of time prior to the expiry of that period, that the expiry of the said anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry."
6. In accordance with the above, the Authority is required to review, on the basis of a duly substantiated request made by or on behalf of the domestic industry, as to whether the expiry of the anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury.
7. Based on the substantiated application with prima facie evidence of likelihood of dumping and injury filed on behalf of the domestic industry in accordance with Section 9A(5) of the Act, read with Rule 23 of the Anti-dumping Rules, the Authority initiated the sunset review investigation vide Notification No. 7/15/2021-DGTR (AD-SSR No. 13/2020) dated 29.6.2021 to examine whether the expiry of the said duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry and whether there is a need for continued imposition of antidumping duty in respect of the subject goods originating in or exported from the subject country.

B. Procedure

8. The procedure described below has been followed with regard to the investigation:
 - i. The Authority issued a Notification dated 29.06.2021, published in the Gazette of India Extraordinary, initiating investigation concerning imports of the subject goods from Iran.
 - ii. The Authority sent a copy of the initiation notification to the Embassy of the subject country in India, known producers/exporters from Iran, known importers/users and the domestic industry as per the addresses made available by the applicants and requested them to make their views known in writing within 30 days of the initiation notification in accordance with Rule 6(2) of the AD Rules.

- iii. The Authority provided a copy of the non-confidential version of the application to the known producers/exporters, known importers and to the Embassy of the subject country in India in accordance with Rule 6(3) of the AD Rules.
- iv. The Embassy of Iran in India was also requested to advise the exporters/producers from Iran to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire sent to the producers/exporters was also sent to them along with the names and addresses of the known producers/exporters from Iran.
- v. The Authority sent exporter's questionnaire to the following known producers/ exporters in the subject countries, whose details were made available by the applicants, to elicit relevant information in accordance with Rule 6(4) of the Rules:
 - a. Kaveh Glass Industry Group
 - b. Ardakan Float Glass Company
- vi. The following producers from the subject country, and traders/exporters from the other countries have filed exporter's questionnaire response:
 - a. Kaveh Glass Industry Group
 - b. Bismaak GMBH, Germany
 - c. Ardakan Float Glass Company
 - d. Gloabal Glass Industries L.L.C
 - e. Nitaq Al Muhit Al Alamia
- vii. The Authority forwarded a copy of the Initiation Notification to the following known importers/users/user associations, whose names and addresses were made available to the Authority, of the subject goods in India and advised them to make their views known in writing within the time limit prescribed by the Authority in accordance with the Rule 6(4):
 - a. Atlantic Trading – Mumbai
 - b. Kanch Ghar – Mumbai
 - c. Fishfa Glass – Mumbai
 - d. Samarth Industries – Mumbai
 - e. Prashanth Trading – Mumbai
 - f. Asmi Traders – Mumbai
 - g. Rajat Glass Traders – Karad
 - h. Chandan Glass Traders – Pune
 - i. Kochhar Glass Traders – Bhopal
 - j. Ganeriwala Brothers Pvt Ltd – Kolkata
 - k. Sure Safe Group/ Ganeriwala Glass Traders- Kolkata
 - l. M S Glass Traders- Kolkata
 - m. Glaze Architecture Pvt Ltd. - Kolkata
 - n. Glaze Infrastructure P Ltd.- Kolkata
 - o. Saraf Glass P Ltd. - Kolkata
 - p. GSC - Noida
 - q. Shiv Shakti - Roorkee
 - r. Ridhi Sidhi - Jaipur

- s. Banaras Glass - Lucknow
 - t. T. L. Verma - Chandigarh
 - u. Jagdamba Glass - Delhi
 - v. Sheesh Mahal Tuff - Rohtak
 - w. Nutan Glass Hs(P) Ltd. - Bangalore
 - x. Mahaveer Glass Hs - Bangalore
 - y. Karnataka Metal Company - Bangalore
 - z. Impact Safety Glass (P) Ltd - Bangalore
 - aa. Southern Auto Products (P) Ltd. - Bangalore
 - bb. Tough Glass India- Bangalore
 - cc. Yesho Float Glass (P) Ltd. - Hyderabad
 - dd. Bhandari Glass Co. - Hyderabad
 - ee. Prakash Glass - Hyderabad
 - ff. Mahaveer Glass - Chennai
 - gg. Mahaveer Mirror - Vishakhapatnam
 - hh. Uma Industries – Bangalore
 - ii. Jai Mirror Industries – Chennai
- viii. None of the users/ importers / consumers have filed the importer's questionnaire response in the prescribed format. It is noted that, Federation of Safety Glass (FOSG) has provided legal submissions.
- ix. Exporters, foreigner producers and other interested parties who have not responded to the Authority, or not supplied information relevant to this investigation, are treated as non-cooperating interested parties.
- x. 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 as confidential and not disclosed to the 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.
- xi. The interested parties were asked to share the non-confidential version of the responses, submissions and evidence presented by them with the other interested parties.
- xii. The period of investigation for the purpose of the present investigation has been considered from January 2020 to December, 2020 (POI). The injury investigation period has been considered as the period from April 2017 to March 2018 and April 2018 to March 2019, April 2019 to March 2020, and the period of investigation.
- xiii. Additional/supplementary information was sought from the applicants and other interested parties to the extent deemed necessary. Verification of the data provided by the domestic industry was conducted to the extent considered necessary for the purpose of the investigation.

- xiv. The Non-injurious Price (NIP) is 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) and Annexure III to the AD Rules. It has been worked out so as to ascertain whether duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- xv. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) and DG-Systems, Central Board of Indirect Taxes and Customs (CBIC) to provide the transaction-wise details of imports of subject goods for the injury period. During the discussions, it was noted that the exporters have exported float glass of various thicknesses under a particular invoice. However, the DGCI&S data has reported entire such quantity of that invoice under only one thickness head. This has impacted the CIF prices of their exports to India. After analysis of DG Systems data and exporters' questionnaire response, credence was found in the request of the exporters. In view thereof, after due examination of the transactions and required analysis, DG Systems data has been relied upon for computation of the volume and value of imports to correlate quantum of exports from specified exporters and validate responses filed, to the extent feasible.
- xvi. In accordance with Rule 6(6) of the Rules, the Authority provided opportunity to all the interested parties to present their views orally in the oral hearing held on 22.11.2021 which was attended by various parties. The oral hearing was held through video conferencing in view of the special circumstances arising out of the COVID- 19 pandemic. All the parties who presented their views in the oral hearing were requested to file written submissions of these views, in order to enable opposing interested parties to file rejoinders thereafter.
- xvii. The submissions made by the interested parties during the course of this investigation, wherever found relevant, have been addressed by the Authority, in this disclosure statement.
- xviii. Wherever an interested party has refused access to or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded this final finding on the basis of the facts available.
- xix. A disclosure statement containing the essential facts in this investigation which would form the basis of the final findings was issued to the interested parties on 30.01.2022 and the interested parties were allowed time up to 04.02.2022 to comment on the same. The comments on the disclosure statement received from the interested parties have been considered, to the extent found relevant, in this final findings' notification.
- xx. *** in this final finding Statement represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.
- xxi. The exchange rate adopted by the Authority during the POI for the subject investigations is 1 US\$= Rs. 75.02.

C. Product under Consideration and Like Article

9. The product under consideration in the original investigation and also in the present investigation is defined as “Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)”, the nominal thickness being as per BIS 14900:2000, originating in or exported from Iran.
10. Clear Float Glass is used in construction, refrigeration, mirror, solar energy industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity, distortion free smooth surface etc., the applications of the product have been increasing for different purposes.
11. Float Glass is classified under Chapter Heading 70 “Glass and glassware”. However, the subject goods are also being imported under tariff sub-headings 7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019 and 7020. However, the customs classification is indicative only and in no way binding on the scope of this investigation.

Submissions made by producers/exporters/importers/other interested parties

12. No submission has been made by the producers/exporters with regard to the scope of the product under consideration and like article.

Views of the domestic industry

13. The product under consideration (PUC) for the purpose of the present investigation is “Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)”, the nominal thickness being as per BIS14900:2000. The present investigation being a sunset review, the scope of product under consideration is the same as that in the original investigation.
14. Clear Float Glass is used in construction, refrigeration, mirror and solar energy industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity, distortion free smooth surface etc., the applications of the product have been increasing for different purposes.
15. Float Glass is classified under Chapter Heading 70 “Glass and glassware”. However, the subject goods are also being imported under tariff headings 7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019 and 7020. It is also submitted that the custom classification is indicative only and in no way binding upon the product scope of the Customs Tariff Act, 1975.
16. There is no known difference in the subject goods produced by the domestic industry and that imported from Iran. The subject goods produced by the domestic industry and the subject goods imported from the subject country are comparable in terms of characteristics such as physical and chemical characteristics, manufacturing process and technology,

functions and uses, product specifications, distribution and market & tariff classification of the goods. The applicants have claimed that the subject goods, which are being coming into India, are identical to the goods produced by the domestic industry. There are no differences either in the technical specifications, quality, functions or end-uses of the subsidized imports and the domestically produced subject goods and the product under consideration manufactured by the applicants. The two are technically and commercially substitutable and hence should be treated as 'like article' under the Rules.

Examination of the Authority

17. The product under consideration in the original investigation as well as in the present investigation was defined as "Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)", the nominal thickness being as per BIS14900:2000 (hereinafter referred to as the "subject goods").
18. The product under consideration is classified under the category "Glass and Glassware" in Chapter 70 of the Customs Tariff Act, 1975 and further under 7005 per Customs Classification. However, Customs classification is indicative only and not binding on the scope of the investigation.
19. 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."

20. The Authority notes that there is no known difference in the product under consideration produced by the Indian industry and exported from Iran. The Product under consideration produced by the Indian industry and imported from Iran are comparable in terms of characteristics such as physical 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 subject goods produced by the domestic industry are like article to the product under consideration imported from Iran within the scope and meaning of Rule 2(d) of Anti-Dumping Rules.
21. The Authority, therefore, confirms that the scope of the product under consideration in the present review remains the same as that of the initiation notification.

D. SCOPE OF DOMESTIC INDUSTRY AND STANDING

22. The current application has been filed by M/s Gold Plus Glass Industry Ltd., M/s Asahi India Glass Ltd., M/s Saint-Gobain Glass India Ltd. and M/s Sisecam Flat Glass India Ltd., who collectively command 82% share in Indian production of the subject goods during the period of investigation. As per the information on record, there is only one other known producer

of the domestic like product in the country i.e., M/s Gujarat Guardian Ltd. It is noted that the said company has neither supported nor opposed the investigation.

23. As per the available information, none of the applicants have imported subject goods from the subject country. It was further submitted by the applicants that they are not related to any importer or exporters of the subject goods. In view of the above, the applicants fulfil the criteria of domestic industry and the standing as laid down under the Indian Anti-dumping Rules.
24. There is no opposition to the domestic industry's application from any other producer in the country in the present investigation.
25. None of the producers/exporters/other interested parties has made any submissions with regard to scope and standing of the domestic industry.
26. In view of the above, the Authority considers the petitioners/applicants as domestic industry within the meaning of the Rule 2(b) of the Rules and the application satisfies the criteria of standing in terms of Rule 5.

E. CONFIDENTIALITY

Submissions made by the domestic industry

27. The domestic industry has made the following submissions with regard to confidentiality claims of the respondents:
 - a. The applicants have claimed that as far as their submissions / information are concerned, confidentiality has been claimed in accordance with the provisions of Rule 7 of the Anti-dumping Rules and the Trade Notices issued in this regard.
 - b. All the economic parameters considered by the Authority for the purpose of arriving at the determination of injury have been provided in compliance with trade notice 10/2018 dated 7.09.2018. Interested parties should establish prejudice caused on non-disclosure of other parameters.
 - c. The response filed by participating producers fail to comply with the requirements laid down by the Authority with regard to confidentiality. Response to most of the questions in questionnaire have been claimed completely confidential with no meaningful summary provided.
 - d. The respondents have failed to comply with the requirements of the Trade Notice 10/2018 dated 7th September 2018.

- e. The domestic industry has fulfilled the obligation of providing import data in manner stated in Trade Notice 07/2018. The interested parties are free to obtain data from DGCI&S or from the Authority.

Submissions made by exporters/importers and other interested parties

- 28. The producers/exporters/other interested parties have made the following submissions with regard to confidentiality claims of the domestic industry
 - a. The applicants have claimed excessive confidentiality with respect to information provided in Format A to L. Moreover, the domestic industry has not provided trend of data wherein information was to be given for more than one year.
 - b. The domestic industry has not made available DGCI&S data. As per Exotic Décor Pvt. Ltd. and Ors. v. Designated Authority, DGTR has to make available import data in the same form and manner in which it was taken on record.
 - c. The domestic industry has claimed supporting evidence for normal value, export price as confidential, which ought to be provided for comments from the interested parties.
 - d. The domestic industry has not provided company policies.
 - e. The responses filed by the respective exporters are as per DGTR consistent practice and in case, DGTR requires any clarification, they will provide the same.

Examination by the Authority

- 29. With regard to confidentiality of information, Rule 7 of Anti-dumping Rules provides as follows:

“Confidential information: (1) Notwithstanding anything contained in sub-rules (2), (3) and (7) of rule 6, sub-rule (2) of rule 12, sub-rule(4) of rule 15 and sub-rule (4) of rule 17, the copies of applications received under sub-rule (1) of rule 5, or any other information provided to the designated authority on a confidential basis by any party in the course of investigation, shall, upon the designated authority being satisfied as to its confidentiality, be treated as such by it and no such information shall be disclosed to any other party without specific authorization of the party providing such information.

(2) The designated authority may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of a party providing such information, such information is not susceptible of summary, such party may submit to the designated authority a statement of reasons why summarization is not possible.

(3) Notwithstanding anything contained in sub-rule (2), if the designated authority is satisfied that the request for confidentiality is not warranted or the supplier of the

information is either unwilling to make the information public or to authorise its disclosure in a generalized or summary form, it may disregard such information.”

30. Submissions made by the domestic industry and the other interested parties with regard to confidentiality, to the extent considered relevant, were examined by the Authority and addressed accordingly. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to the other interested parties. All interested parties have claimed their business-related sensitive information as confidential.
31. The Authority notes that the domestic industry and the other interested parties have provided non-confidential version of all the information that is relevant for the purpose of present investigation.
32. On the submission by the other interested parties on excel file of transaction wise import listing not shared, the Authority notes that Trade Notice 07/2018 dated 15th March 2018 provides that the sorted imports as relied by the domestic industry can be obtained in hard copy. Additionally, interested parties can seek authorization from the Authority to seek raw import data from DGCI&S. The scan version of the import data as relied on by the applicants was made available to the interested parties.

F. Determination of normal value, export price and dumping margin

Normal Value

33. Under Section 9A (1)(c) of the Act, normal value in relation to an article means:
 - i. *the comparable price, in the ordinary course of trade, for the like article when meant for consumption in the exporting countries or territory as determined in accordance both the rules made under sub-section (6); or*
 - ii. *When there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting countries or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting countries or territory, such sales do not permit a proper comparison, the normal value shall be either-*
 - a. *comparable representative price of the like article when exported from the exporting countries or territory or an appropriate third countries as determined in accordance with the rules made under sub-section (6): or*
 - b. *the cost of production of the said article in the countries of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6):*

Provided that in the case of import of the article from a countries other than the countries of origin and where the article has been merely transhipped through the

countries of export or such article is not produced in the countries of export or there is no comparable price in the countries of export, the normal value shall be determined with reference to its price in the countries of origin.

Submissions of the domestic industry

34. The submissions made by the domestic industry with regard to normal value, export price and dumping margin are as follows: -
- i. That the exporters linked to producers have failed to provide the mandatory exporters questionnaire response Part II reply and therefore, reply cannot be considered as complete.
 - ii. When the Authority is rejecting the responses on the ground that unrelated exporters have not filed the responses, there is no rhyme or reason for not rejecting responses of exporters when they have failed to provide complete exporters questionnaire response.
 - iii. Since there are sanctions on Iran, exporters from Iran have very limited market for subject goods and therefore, there is a particular market situation for sale of subject goods in Iran. Their normal value cannot be relied as due to particular market situation, as there is over-supply of subject goods in Iran and therefore, their normal value would not reflect true prices. The domestic industry requested to consider market value of subject goods for normal value.
 - iv. Cost of major inputs in Iran are not reflective of true market prices and therefore adjustments is required while computing cost.
 - v. The domestic industry requested the Authority to check if any incentive is given by the Government of Iran to the producers / exporters of the subject goods.
 - vi. The domestic industry has also requested the Authority to kindly cross-check whether exporter has shown deduction of their profit, selling and general and administrative expenses to arrive at the export price.
 - vii. The response of Kaveh Float Glass Co., Iran is not complete, as all their related companies have not responded in the investigation. It is further submitted by the domestic industry that since all are separate legal entities, they cannot be considered as mere factories.
 - viii. That since the exporters have continued dumping despite duties are imposed shows likelihood of continuation of dumping in the event of cessation of anti-dumping duty.
 - ix. Both the participating producers are selling through traders situated in different countries. Therefore, the domestic industry requested to check flow of money being transferred to end producers and costs associated in sending money.

Submissions of other interested parties

35. The submissions made by the other interested parties with regard to normal value, export price and dumping margin are as follows:
- i. Contention of the domestic industry that exporters questionnaire response should be rejected as part II is not submitted is incorrect, as there is no requirement for an

- exporter to file part II questionnaire. Secondly, if any additional information is required, the Authority could have asked the exporter to provide the same.
- ii. Exporters have filed the responses as per prescribed formats. Further, non-confidential version is also submitted as per consistent practice of the DGTR.
 - iii. The domestic industry has failed to provide any reliable information in relation to normal value and export price of the subject goods in Iran and therefore, the same should not be considered for final determination.
 - iv. The Authority should consider the information filed by the producers / exporters for determining dumping margin.
 - v. The domestic industry failed to establish its case that exporters in Iran are dumping the subject goods in India.
 - vi. Contention of the domestic industry that Kaveh has not filed responses of all its related companies is incorrect, as those are mere factories and not separate legal entities.

Examination by the Authority

36. The Authority sent questionnaires to the known producers/exporters from Iran, advising them to provide information in the form and manner prescribed by the Authority. The following producers/exporters from Iran have filed exporter's questionnaire response:
- a. Ardakan Float Glass Company, Iran
 - b. Global Glass Industries L.L.C, Oman
 - c. Nitaq Al Muhit Al Alamia Tras., Oman
 - d. Kaveh Float Glass Co., Iran
 - e. Bismaak GMBH, Germany
37. The Authority has analyzed the submissions made by the interested parties including the domestic industry which are as follows:

Ardakan Float Glass Company

Normal Value

38. It is noted that the Exporter Questionnaire Response has been filed by Ardakan Float Glass Co (Producer), along with their related exporter namely Global Glass Industries L.L.C and unrelated exporter namely Nitaq Al Muhit Al Alamia Tras. The company claimed individual margin for its exports to India. The response filed by the companies have been subjected to remote cross checking. Based on the information so verified as furnished in the exporter's questionnaire response, the Authority notes that Ardakan Float Glass Co., Iran has sold *** MT in domestic market during the POI.
39. The domestic sales are in sufficient volumes when compared with exports to India. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to the cost of production of the subject goods. Since the profit-making transactions were less than 80%, the Authority

has considered the profitable transactions in the domestic market for the determination of the normal value.

40. The producer has claimed adjustments on account of inland freight, storage cost, packing cost, warehouse handling charges, credit cost and other expenses / adjustments, and the same have been allowed, after desk verification. The producer has also claimed that all its sales in the domestic market have been at ex-factory level. It has also been claimed that packing cost is same for both domestic and exports to India and the same have been allowed by the Authority. The normal value so determined is mentioned in the dumping margin table.

Export price

41. As noted, Exporter Questionnaire Responses has been filed by Ardakan Float Glass Co. (Producer) along with Global Glass Industries L.L.C (Related Exporter) and Nitaq Al Muhit Al Alamia Tras (Unrelated Exporter). Subject goods produced by Ardakan Float Glass Co. has been exported to India by both related exporter namely Global Glass Industries L.L.C and unrelated exporter namely Nitaq Al Muhit Al Alamia Tras. Responses of all three companies involved in exports to India are noted as available in the prescribed format and, hence the value chain of exports to India is noted as complete. The claims of exports by the companies have been corroborated with the information collected from DG systems data to examine any instance of underreporting or incorrect reporting. Thereafter, the responses have been subjected to remote checking and clarifications were sought from the companies wherever warranted which has been provided by the companies. It is noted from the response that during the POI, Ardakan Float Glass Co. has exported *** MT of the subject goods through Global Glass Industries L.L.C and *** MT through Nitaq Al Muhit Al Alamia Tras . Exporters have claimed adjustments on account of ocean freight and inland transportation and the same is allowed by the Authority after due examination. Indirect SGA expenses of the traders although not claimed as an adjustment, been deducted as per the consistent practice of the Authority.

M/s. Kaveh Float Glass Co. (Producer) and Bismaak Gmbh (Exporter/Trader)

Normal Value

42. Kaveh Float Glass Co (“Kaveh”) is engaged in the production of subject goods in Iran. Kaveh makes domestic sales in Iran and also exports to India through its related company Bismaak Gmbh (“Bismaak”). Both Kaveh and Bismaak have provided all the relevant information relating to domestic sales, cost of production and exports to India in the requisite formats. The domestic sales are in sufficient volumes when compared with exports to India.
43. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions. The Authority examined whether the profit-making transactions are more than 80% or not. If the profit-making transactions are more than 80%, all transactions in the domestic sales are to be considered for the determination of normal value and in cases profit making transactions are less than 80%, only profitable domestic sales are to be taken into consideration for the determination of the

normal value. In the present case, the profit-making transactions were less than 80% and therefore only profit-making domestic sales transactions have been considered for the determination of normal value. Kaveh has not any claimed adjustments from domestic selling price and accordingly, normal value at ex-factory level has been determined for Kaveh and the same is shown in the Dumping Margin Table below.

Export Price

44. During the POI, Kaveh has exported the subject goods to India through its related trader namely, Bismaak. Kaveh has claimed adjustments on account of freight, port and other related expenses and packing expenses. All the adjustments have been allowed by the Authority. The Authority also examined the profitability of Bismaak for exports made to India and it was noted that Bismaak is earning sufficient profit on exports of subject goods to India. The ex-factory export price as determined is given in the dumping margin table.

Other producers from Iran

45. The normal values and export price for all other non-cooperating producers and exporters of Iran is determined as per facts available considering the data provided by cooperating producer and is same is mentioned in the dumping margin table below.

Dumping margin Table:

Producer / Exporters	Normal Value (USD/MT)	Export Price (USD/MT)	Dumping Margin (USD/MT)	Dumping Margin (%)	Range (%)
Ardakan Float Glass Company	***	***	***	***	10-20
Kaveh Float Glass Co.	***	***	***	***	Negative
Any other	***	***	***	***	70-80

G. METHODOLOGY FOR INJURY DETERMINATION AND EXAMINATION OF INJURY AND CAUSAL LINK

46. Rule 11 of the 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.

47. Rule 23 of the Rules provides that the provisions of Rule 6,7,8,9,10,11,16,18, 19 and 20 shall apply mutatis mutandis in case of a review. The Authority in its examination has evaluated the injury parameters which are required under Rule 11 and Annexure II of the Rules and has also examined as to whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury.

Submissions by the domestic industry

48. The submissions of the domestic industry with regard to injury and causal link are reproduced below:
- a. That the landed value of the subject goods from Iran is substantially lower as compared to the cost and selling price of the domestic industry. This has resulted in significant positive price underselling and price undercutting.
 - b. That dumping margins are significantly positive from the data on record, and therefore, there is a clear likelihood of increase in the demand of the imported subject goods in India from Iran in the event of cessation of anti-dumping duty.
 - c. As per the different practices around the world, if post imposition of the anti-dumping, imports from the subject country declines, and there is positive price pressure on domestic industry from the subject countries, this shows strong likelihood of continuation of anti-dumping duties from the subject country.
 - d. The domestic industry is still suffering losses only because of low price imports from the subject country. It is further submitted that only because of low priced imports, the domestic industry is not recovering its full cost despite its best efforts, the low price import from the subject country has created significant price pressure on the domestic industry.
 - e. The domestic industry has submitted that since causal link has already been established in the original investigation, the Authority is required to examine whether cessation of anti-dumping duty would lead to continuance or recurrence of dumping and injury.
 - f. It is also submitted that existing anti-dumping duty helped the domestic industry to reduce their losses. However, recovery process could not be attained due to low-priced dumped imports from Iran. In view thereof, continuation of duties is very critical to the overall industry of the subject goods.
 - g. The difference between cost of sales and the selling price could not be filled due to aggressive pricing by the exporters of the subject goods from Iran. This has resulted in losses and negative return on capital employed.

- h. This situation clearly depicts the price pressure on the domestic industry wherein if they don't produce the subject goods, their fixed costs will increase substantially, and their losses would also increase.

Submissions made by other interested parties

49. Following submissions have been made by the other interested parties with regard to injury suffered by the domestic industry and the causal link.
 - i. Imports from Iran has not caused injury to the domestic industry. Further, any injury to the domestic industry during the POI is only because of COVID and not because of imports from the subject country.
 - ii. That the domestic industry has failed to demonstrate that they are suffering injury either price or volume. It is further submitted that the volume and price related parameters shown improvement over the injury investigation period. This shows that the domestic industry is doing well and there was no negative impact due to imports from Iran.
 - iii. That the Authority should examine if injury claimed by the domestic industry was solely due to imports with insignificant market share or was it due to reasons other than imports from Iran. If it is concluded that injury was due to other factors, the Authority is requested to terminate the present review.
 - iv. That the data the given by the applicants is consolidated data of 4 applicants and therefore, the interested parties are unable to comment on the individual company level data. Therefore, the interested parties requested that data of each company is provided to them for their comments. It is further submitted that no meaningful comments can be made on consolidated data of the applicants as a whole.
 - v. That since import data is faulty, no comments can be made in relation to price related parameters.
 - vi. Any injury to the domestic industry is on account of the imports from Bangladesh and Thailand, and it should not be attributed to imports from Iran.

Examination by the Authority

50. The Authority has taken note of the submissions made by the interested parties. Annexure-II of the Anti-Dumping Rules provides for an objective examination of both (a) the volume of dumped imports and the effect of the dumped imports on prices in the domestic market for the like articles; and (b) the consequent impact on domestic producers of such products.
51. According to Section 9(A)(5) of the Customs Tariff Act, 1975, anti-dumping duty imposed shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition, provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and

injury, it may, from time-to-time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of the order of such extension.

52. In consideration of the various submissions made by the interested parties in this regard, the Authority has examined the current injury, if any, to the domestic industry before proceeding to examine the likelihood aspects of dumping and injury on account of imports from Iran.
53. The Authority notes that it is not necessary that all parameters of injury show deterioration. Some parameters may show deterioration, while some others may not. The Authority has examined the injury parameters objectively considering the facts and arguments submitted by the domestic industry and other interested parties.
54. The Authority has taken note of various submissions made by the domestic industry and the other Interested parties on injury and causal link and analyzed the same considering the facts available on record and applicable laws. The injury analysis made by the Authority in the succeeding preceding paras ipso facto addresses submissions made by the domestic industry and the other interested parties.

Volume Effect of dumped imports and impact on domestic industry

i. Assessment of Demand/ Apparent Consumption

55. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in India. For the purpose of injury analysis, the Authority has relied on the import data procured from the DG Systems, as quantities reported in DGCI&S import data is not reflecting correct import quantity. Demand has been determined as the sum of domestic sales of all the domestic producers and the imports from all the countries. The apparent demand/consumption of the subject goods shows a positive trend throughout the injury period as can be seen from the table below:

Particulars	UOM	2017-18	2018-19	2019-20	POI
Imports from Iran	MT	38,633	22,262	20,347	20,433
Un-Dumped Imports from Iran	MT	***	***	***	***
Dumped Imports from Iran	MT	***	***	***	***
Imports from Other Countries	MT	209,629	206,690	188,205	97,621
Total Imports	MT	248,263	228,952	208,552	118,054
Domestic Sales of domestic industry	MT	875,931	1,013,390	938,950	877,327
Trend	Indexed	100	116	107	100
Sale of Other Domestic Producer	MT	190,000	230,000	145,000	140,000
Trend	Indexed	100	121	76	74
Domestic Sales – Total	MT	1,065,931	1,243,390	1,083,950	1,017,327
Trend	Indexed	100	117	102	95

Total Demand/Consumption	MT	1,314,193	1,472,341	1,292,502	1,135,381
Trend	Indexed	100	112	98	86

56. The demand of the subject goods has increased till 2018-19 and decreased thereafter till period of investigation as compared to the preceding years. The domestic industry has submitted the decrease in demand during the POI may be due to COVID 19 global pandemic which is a short phenomena and will be over soon.

ii. **Imports volume and share of the imports from Iran**

57. The effects of the volume of dumped imports from the subject countries as well as imports from other countries have been examined by the Authority:

Particulars	UoM	2017-18	2018-19	2019-20	POI
Imports from Iran	MT	38,633	22,262	20,347	20,433
Un-Dumped Imports from Iran	MT	***	***	***	***
Dumped Imports from Iran	MT	***	***	***	***
Imports from Other Countries	MT	209,629	206,690	188,205	97,621
Total Imports	MT	248,263	228,952	208,552	118,054
Total PUC Production	MT	1,017,204	1,261,606	1,109,105	983,836
Demand of Subject goods in India	MT	1,314,193	1,472,341	1,292,502	1,135,381
Dumped Imports from Iran in relation to					
Production	%	***	***	***	***
Trend	Indexed	100	15	33	16
Consumption	%	***	***	***	***
Trend	Indexed	100	17	37	18

58. It is seen that the volume of dumped imports of subject goods declined till 2018-19 and remained more or less same thereafter. It is further noted that the imports from Iran has marginally increased in the period of investigation in absolute terms as well as in relation to production, consumption and total imports as compared to previous year. Overall, the imports of subject goods from subject country has declined during the investigation period.

Price effect of the Dumped Imports on the domestic industry

59. In terms of Annexure II (ii) of the Rules, the Authority is required to consider the effect of the dumped imports on domestic prices in terms of price undercutting, price suppression and price depression, if any.

i. **Price Undercutting**

60. With regard to the effect of dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared to the price of the like product in India or whether the effect of such imports is otherwise to

depress the prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. In this regard, a comparison has been made between the landed value of the product from Iran and the average selling price of the domestic industry, net of all rebates and taxes, at the same level of trade. The prices of the domestic industry were determined at ex-factory level.

Particulars	UoM	2017-18	2018-19	2019-20	POI
Landed value of Dumped Imports from Iran	Rs/MT	***	***	***	***
Trend	Indexed	100	105	70	74
Domestic Net Sales Realization	Rs/MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Price Undercutting	Rs/MT	***	***	***	***
Trend	Indexed	100	6	189	194
Price Undercutting	%	***	***	***	***
Trend	Indexed	100	6	270	263
Price Undercutting	Range	20-30	0-10	35-45	35-45

61. The Authority notes that the landed value of the subject goods from Iran is significantly below the net sales realization of the domestic industry resulting in positive price undercutting.

ii. **Price suppression/depression**

62. In order to determine whether the dumped imports are depressing the domestic prices or whether the effect of such imports is to suppress prices to a significant degree and prevent price increases which otherwise would have occurred, the Authority considered the changes in the prices and landed value over the injury period.

Particulars	UoM	2017-18	2018-19	2019-20	POI
Cost of Sales	Rs/MT	20,345	21,365	20,359	21,443
Trend	Indexed	100	105	100	105
Selling Price	Rs/MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Landed price of dumped imports from Iran	Rs/MT	***	***	***	***
Trend	Indexed	100	105	70	74

63. It is noted that the cost of sales, selling price of domestic industry and landed price of imports declined in 2019-20 and increased in the POI as compared to 2019-20. It is also noted that the cost of sales increased during the injury period, while sales price declined during the same period. The landed price was lower than both the cost of sales and selling price during the injury period.

Impact on economic parameters of the domestic industry

64. 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. The Anti-Dumping Rules further provide that the examination of the impact of the dumped imports on the domestic industry should include an objective evaluation of all the 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. Accordingly, various injury parameters relating to the domestic industry are discussed herein below.

i. Capacity, Production, sales & capacity utilization

65. The performance of the domestic industry with regard to production, domestic sales, capacity and capacity utilization is as follows:

Particulars	Unit	2017-18	2018-19	2019-20	POI
Capacity	MT	14,99,264	19,95,360	20,55,910	18,85,810
Trend	Indexed	100	133	137	126
Production – Total	MT	12,96,914	17,05,946	16,22,524	13,25,883
Trend	Indexed	100	132	125	102
Production – PUC	MT	10,17,204	12,61,606	11,09,105	9,83,836
Trend	Indexed	100	124	109	97
Capacity Utilisation based on Total Production	%	87%	85%	79%	70%
Trend	Indexed	100	98	91	81
Domestic sales	MT	8,75,931	10,13,390	9,38,950	8,77,327
Trend	Indexed	100	116	107	100

66. The capacity of the domestic industry increased till 2019-20 and thereafter declined in the POI due to closure of one of the plants of the domestic industry during the POI. It is also noted that the production of the domestic industry increased till 2018-19 and thereafter declined, capacity utilization of the domestic industry followed the same trend that of production. The Authority notes the submission of the domestic industry that it continued to produce at a high level of capacity in order to reduce its fixed cost.

ii. Market share

67. Market share of alleged dumped imports and domestic industry have been examined as below:

Market Share	UoM	2017-18	2018-19	2019-20	POI
Total Demand	MT	1,314,193	1,472,341	1,292,502	1,135,381

Trend	Indexed	100	112	98	86
Domestic Sales	%	81.11%	84.45%	83.86%	89.60%
Trend	Indexed	100	104	103	110
Dumped Imports from Iran	%	***	***	***	***
Trend	Indexed	100	17	37	18
Other countries	%	15.95%	14.04%	14.56%	8.60%
Trend	Indexed	100	88	91	54

68. It is noted from the above that market share of the domestic industry increased during the injury investigation period whereas during the same period, imports from Iran declined.

iii. Inventories

69. Inventory with the domestic industry has been examined as below:

Particulars	Unit	2017-18	2018-19	2019-20	POI
Average inventory	MT	***	***	***	***
Trend	Indexed	100	150	126	86

70. It is seen that the average inventory level of the domestic industry has shown increasing trend till 2019-20. However, during the POI inventory reduced as compared to previous year. The domestic industry has submitted that reduction in inventory during the POI is on account of restrictions imposed on movement of imported goods due to COVID 19 global pandemic. The domestic industry, however, submitted that the situation is temporary, as imports will again increase post normalization of the situation.

iv. Profits, Return on Investment and Cash Profit

71. Performance of the domestic industry has been examined in respect of profits, cash profits and return on capital employed:

Particulars	UoM	2017-18	2018-19	2019-20	POI
Sales	MT	8,75,931	10,13,390	9,38,950	8,77,327
Trend	Indexed	100	116	107	100
Sales value	Rs. Lacs	1,99,322	2,14,898	1,80,814	1,77,027
Trend	Indexed	100	108	91	89
Selling price	Rs. /MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Cost	Rs. Lacs	***	***	***	***
Trend	Indexed	100	121	105	111
Cost	Rs. /MT	***	***	***	***
Trend	Indexed	100	105	100	105
Profit/loss	Rs. Lacs	***	***	***	***

Trend	Indexed	100	(8)	(30)	(99)
Profit/loss per unit	Rs. /MT	***	***	***	***
Trend	Indexed	100	(7)	(46)	(53)
Depreciation	Rs. Lacs	***	***	***	***
Trend	Indexed	100	120	110	104
Depreciation	Rs. /MT	***	***	***	***
Trend	Indexed	100	97	100	107
Cash Profit	Rs. Lacs	***	***	***	***
Trend	Indexed	100	53	36	(3)
Cash Profit	Rs. /MT	***	***	***	***
Trend	Indexed	100	38	18	17
Capital employed	Rs. Lacs	***	***	***	***
Trend	Indexed	100	118	104	95
ROCE	%	***	***	***	***
Trend	Indexed	100	(6)	(29)	(105)

72. The Authority notes that the profitability of the domestic industry has been severely affected in the period of investigation. It is also noted that profit, cash profit and ROCE declined during the injury period. The profitability per MT of the domestic industry and return on capital employed, cash profit was negative in the POI.
73. It is submitted by the domestic industry that the existing anti-dumping duty helped them to operate its business and to cover variable cost plus some fixed portion of its cost. Since the domestic industry is still not able to recover its full cost, removal of anti-dumping from Iran, particularly, when landed value from Iran is below the cost indicates the requirement of continuation of the duties.

v. Employment, Wages and Productivity

74. The Authority has examined the information relating to employment, wages and productivity, as given below:

Year	Unit	2017-18	2018-19	2019-20	POI
Production	MT	1,017,204	1,261,606	1,109,105	983,836
Trend	Indexed	100	124	109	97
Employees	Nos	3,671	3,812	3,359	3,307
Trend	Indexed	100	104	92	90
Production/employee	MT/Nos	277	331	330	298
Trend	Indexed	100	119	119	107
Wages	Rs. Lacs	12,057	14,153	15,211	12,397
Trend	Indexed	100	117	126	103
Wages / Employee	Rs. / No.	328,450	371,284	452,845	374,869
Trend	Indexed	100	113	138	114

75. It is noted from the below table that:

- i. Productivity has increased till 2019-20 and declined during the POI. The decline during the POI may be due to the COVID pandemic.
- ii. The number of employees engaged by the domestic industry has increased till 2018-19, thereafter the number of employees and wages paid to them reduced in the POI as compared to the previous years

vi. Magnitude of dumping

76. Magnitude of dumping is an indicator of the extent to which the imports are being dumped in India and are consequently causing injury to the domestic industry. The dumping margin from Iran is positive except one cooperating producer and exporter.

vii. Growth

77. The growth of the domestic industry in terms of production, sales, capacity utilization, profits, profit before interest, return on capital employed, were significantly negative during the POI.

Particulars	UOM	2018-19	2019-20	POI
Production	Y/Y	24%	-12%	-11%
Capacity Utilization	Y/Y	-2%	-6%	-9%
Domestic Sales	Y/Y	16%	-7%	-7%
Cash Profit	Y/Y	-46%	-45%	-13%
Inventory	Y/Y	50%	-16%	-32%
Return on Investment	Y/Y	-7.43%	-2.88%	-0.41%

viii. Ability to raise fresh investment

78. The applicant has submitted that the profitability of the domestic industry has been impacted by dumped imports in past and considering the significant capital investment being undertaken in the country by other producers, their ability to raise investments would be adversely affected if the duty is not continued.

ix. Magnitude of Price underselling/Injury Margin

79. The Authority has determined the NIP for the domestic industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The NIP of the PUC has been determined by adopting the information/data relating to the cost of production provided by the domestic industry and duly certified by the practising accountant for the POI. The NIP has been considered for comparing the landed price from the subject country for calculating injury margin. For determining the NIP, the best utilisation of the raw materials and utilities

has been considered over the injury period. Best utilisation of production capacity over the injury period has been considered. Extraordinary or non-recurring expenses have been excluded from 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 PUC was allowed as pre-tax profit to arrive at the NIP as prescribed in Annexure III of the Rules and being followed.

80. Based on the landed price and NIP determined as above, the injury margin for producers/exporters as determined by the Authority is provided in the table below:

Producer / Exporters	NIP (USD/MT)	Landed value (USD/MT)	Injury Margin (USD/MT)	Injury Margin (%)	Range (%)
Ardakan Float Glass Company	***	***	***	***	60-70
Kaveh Float Glass Co	***	***	***	***	40-50
Any other	***	***	***	***	60-70

H. CAUSAL LINK AND NON-ATTRIBUTION ANALYSIS

81. As per the AD Rules, the Authority, inter alia, is required to examine any known factors other than dumped imports which are injuring or are likely to cause injury to the domestic industry, so that the injury caused by these other factors may not be attributed to the dumped imports. While the present investigation is a sunset review investigation and causal link has already been examined in original investigation, the Authority examined whether other known listed factors have caused or are likely to cause injury to the domestic industry. It was examined whether other factors listed under the AD Rules could have contributed or are likely to contribute to the injury suffered by the domestic industry.
82. The listed known factors have not caused injury, as is seen from the following:
- a. **Volume and price of imports from third country**
83. The imports of subject goods from sources other than the subject country are below de-minimis or non-dumped or are subject to anti-dumping duties / investigation.
- b. **Contraction in Demand and / or Change in Pattern of Consumption**
84. There is no contraction in demand for the products under consideration in India, except for short during period of investigation.
- c. **Change in Pattern of Consumption**

85. The pattern of consumption with regard to the product under consideration has not undergone any change.

d. Trade restrictive practices

86. There is no trade restrictive practice, which could have contributed to the injury to the domestic industry.

e. Development of Technology

87. Technology for production of the product concerned has not undergone any change.

f. Export performance

88. The Authority has considered data for the domestic operations only for the injury analysis.

I. LIKELIHOOD OF CONTINUATION OR RECURRENCE OF INJURY

89. In a review investigation, the Authority has to determine whether the subject goods are continuing to enter or likely to enter the Indian market at dumped prices and whether injury to the domestic industry is likely to continue or recur due to these dumped imports if the duty is removed.

Submissions by the domestic industry

90. The submissions of the domestic industry with regard to likelihood of injury are reproduced herein below:

i. The continued dumping, despite duties in force, clearly demonstrates that the dumping is only likely to continue if the duties are removed. This shows that the producers in the subject country have a tendency to resort to unfair pricing behavior.

ii. The unfair pricing practices are evident from the fact that the producers in Iran have only India as a major market for their goods to ship outside their country due to sanctions from US. Therefore, to compete with other countries, exporters from Iran has no choice but to lower their prices.

iii. In the absence of duty, continued dumping of the subject goods is likely.

iv. The imports have declined only due to the duties in force.

v. Decline in the exports from the subject country is only due to the present duties which are in force. However, in the event of expiry of duties, India is likely to become a major market for exports from the subject country again, as there is no option for the producers of Iran for shipping their goods to other markets due to US sanctions.

- vi. The subject country has huge domestic production as compared to India. However, there is very minimal domestic consumption.
- vii. Excess surplus capacity held by the producers of the subject country are meant for export, as there is no local market for the subject goods in Iran. Thus, producers from the subject country are highly export oriented towards India.
- viii. That other investigating authorities extend the duties, if there is decline in imports post imposition of duty, and positive dumping margin, as such imports implies likelihood of dumping in the event of withdrawal of duty and in itself justifies extension of anti-dumping duty.
- ix. In the absence of duties, the domestic producers are likely to face loss of market
- x. Likelihood of continuation or recurrence of dumping and injury to the domestic industry is to be evaluated for producers in the subject country as a whole and not for individual producers and exporters. The domestic industry has also submitted that the domestic demand in Iran would have been affected due to COVID-19 pandemic.
- xi. In case of expiry of duty, exports from the subject country would further channelize their output in the Indian market in view of the growing demand in India. In this context, it may be noted that the Indian Market, is very attractive due to high growth potential. Further, India is the prime market for the subject goods for Iranian exporters due to US sanctions. The fact that none of the exporters have provided Part II questionnaire proves the fact that they want to withhold their export sales to other countries from the Authority, which could have shown attractiveness of the Indian market.
- xii. It is further submitted that as per the Trade map data India ranks 5th in terms of the preferred export destination for the Iranian producers. It is further submitted that out of the top export destinations, except India, Turkey has some serious demand of the subject goods. However, due to safeguard investigation, exporters from Iran even now cannot exports their goods to Turkey.
- xiii. The domestic industry has also submitted that Iran is actually exporting more than their requirement.

S. No.	Country	Export Potential (MN)	Actual Export	Deficit / Surplus	Remark
1	Iraq	11.7	15.6	(3.9)	Over supply
2	Turkey	6.5	3.6	2.9	
3	Afghanistan	5.6	10.1	(4.5)	Over supply
4	Azerbaijan	4.8	5.7	(0.9)	Over supply

Source: Trade Map

- xiv. From the export data from Iran, it is clear that:

- a. Iran is supplying subject goods to neighbouring countries, more than that country's demand. In such a scenario, any revocation of duties at this moment will jeopardize the position of the Indian domestic producers.
- b. Exporters from Iran may be transshipping the goods through their neighbouring countries to avoid US sanctions.
- c. India has demand higher than the top 4 destinations of exports from Iran. This further shows the attractiveness of the Indian market.
- d. It is submitted that despite anti-dumping duties, the dumping margin and injury margin is substantial. This further, shows that in the event duties are revoked, there is every likelihood that injury and dumping margin will aggravate.
- e. From the above, it is clear that due to the fact that Iran has limited scope of exports of subject goods, and the fact that currently also the dumping margin and injury margin is huge and if at this price, volume increases, domestic industry will be severely affected by that. In these circumstances, withdrawal of anti-dumping duty will open the doors for the manufacturers/exporters from Iran to dump their goods in the Indian market. Accordingly, domestic industry requests the Authority for continued imposition of anti-dumping duty so as to provide a safeguard against the likely continuance and recurrence of injury and dumping to the domestic industry.

Submissions by the other interested parties

91. The submissions of the other interested parties with regard to likelihood of injury are reproduced herein below:
 - i. That the applicants fail to prove that cessation of such duty is likely to lead to continuation or recurrence of dumping and injury.
 - ii. There is no evidence to show that cessation of duty will translate into injury in future.
 - iii. There is no price attractiveness of the Indian market. Further, there is no surplus capacity available with the participating exporters.
 - iv. The domestic industry is required to the that there is likelihood of continuation or recurrence of dumping and injury in the event of cessation of duty which cannot be shifted to exporters. Contention that exporter should establish no likelihood of continued dumping, is deprived of merit.
 - v. Share of imports from Iran is miniscule and therefore, such imports cannot cause any injury to the domestic industry.

- vi. The domestic industry has alleged price pressure from Iran. However, faulty import data presented by them, restricts the ability of the interested parties to analyze prices from Iran, which have created price pressure.
- vii. There is no likelihood of dumping and injury to the domestic industry from participating exporters and therefore, no duties should be continued against them.

Examination by the Authority

- 92. The Authority has examined the likelihood of continuation or recurrence of injury considering the requirement laid down under Section 9A(5), Rule 23 and parameters relating to the threat of material injury in terms of Annexure - II (vii) of the Anti-dumping rules, and other relevant factors brought on record by the interested parties.
- 93. The present investigation is a sunset review of duties imposed on the imports of subject goods from Iran. Under the Rules, the Authority is required to determine whether cessation of existing duty is likely to lead to continuance or recurrence of injury to the domestic industry. Further, the Authority has also examined other relevant factors which could have a bearing on the likelihood of continuation or recurrence of dumping and consequent injury to the domestic industry.
- 94. In accordance with the practice of the Authority, the third country exports have been examined to see the pricing behaviour of the producers in the subject countries. Further, the Authority has also examined if the exports to other countries are at prices injurious to the domestic industry and prices below the Indian prices to examine the likely increase in imports to India in event of cessation of duties.
- 95. With regard to the submissions of the domestic industry, it is noted that the cooperating producers have submitted part II of the exporters questionnaire. The Authority has not conducted any examination of the post period of investigation data as the same would be impacted by shutdown caused by the Covid-19 situation, and the current volume of imports in itself is sufficient to make a determination.

I.3.1 Capacities in subject countries

- 96. From the response filed, the Authority notes the capacities of the cooperating producers are significantly higher than the demand of the subject goods in subject country and, therefore, the producers will look for markets to export in order to utilize their idle capacities

Exporter	Capacity (MT)	Total Production (MT)	PUC Production (MT)	% of PUC Production	% of PUC Production Range	Surplus Capacity
Kaveh Float Glass Co	***	***	***	***	30-40	***

Ardakan Float Glass Company	***	***	***	***	60-70	***
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I.3.2 Export orientation

97. The table below shows exports of cooperating producers as compared to their capacities.

Exporter	Capacity (MT)	Current Exports to third countries (MT)	Total Exports MT	Export Orientation	Export Orientation (Range)
Kaveh Float Glass Co	***	***	***	***	30-40
Ardakan Float Glass Company	***	***	***	***	60-70

I.3.3 Third country dumping

98. The table below shows volume of exports by the participating producers to third countries at dumped prices.

SN	Particulars	Unit	Ardakan Float Glass Company	Kaveh Float Glass Co
1	Volume of exports below normal value	MT	***	***
2	Volume of exports above normal value	MT	***	***
3	Total exports to third countries	MT	***	***
4	% of exports below normal value	%	***	***
5	% of exports below normal value	Range	20-30	0-10

Source: EQR

99. From the above tables it is noted that 22% of exports by Ardakan Float Glass Co. to third countries are at dumped prices whereas about 0.05% of exports by Kaveh Float Glass Co. to third countries are at dumped prices.

I.3.4 Price attractiveness

100. The table below shows volume of exports by the participating producers to third countries and India.

SN	Particulars	Ardakan Float Glass Company	Kaveh Float Glass Co
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1	Below sales price in India	***	***
2	Above sales price in India	***	***
3	Total exports to third countries	***	***
4	% of exports below sales price in India	***	***
5	% of exports below sales price in India	75-85	90-100

Source: EQR

101. From the above tables it is seen significant exports from the cooperating producers to third countries are at prices below the export price to India.

I.3.5 Injurious exports

102. The table below shows volume of exports by the participating producers to third countries at prices below the NIP of the domestic industry.

SN	Particulars	Ardakan Float Glass Company	Kaveh Float Glass Co
1	Below NIP	***	***
2	Above NIP	***	***
3	Total exports to third countries	***	***
4	% of exports below NIP in India	***	***
5	% of exports below NIP in India	80-90	90-100

Source: EQR

103. The applicants have submitted that there are significant exports to third countries which are at prices below the non-injurious price of the domestic industry. In an event if the duties are not extended, the producers in the subject countries will try to divert these goods to India since the prices in Indian market are lucrative for them.

J POST-DISCLOSURE COMMENTS

Submissions made by the other interested parties

104. The submissions made by the other interested parties are as under:

- a. The Authority has not disclosed the DG System data, used in the disclosure statement. Moreover, the methodology used to segregate the import data and its summary also not disclosed to the interested parties and therefore, this is clear violation of Article 6.4 of the WTO: ADA and also principles of natural justice.

- b. It is submitted that since DGCI&S data was inaccurate, the initiation based on DGCI&S data needs to be terminated. Further issues relating to constructed normal value and export price remained unaddressed.
- c. That the Authority has not considered that three out of four constituents of the domestic industry are owned by foreign owned corporates. Further, the Authority has not checked relationship of the domestic industry with exporters or importers of the subject goods and therefore, requested that the Authority should analyze the same in the final findings.
- d. That the Authority has not captured the submission that COVID-19 had adversely affected the user industry, and many closed during and after the POI. Since the users are very small with limited capital any extension of duties will adversely affect users.
- e. That the Authority in case want to increase the anti-dumping duties, they should extend the duties on reference price only.
- f. There is insufficient evidence regarding existence of dumping claimed by the applicants and the evidence on record is non-existent to satisfy 'adequacy and accuracy' test relating to evidence to warrant initiation of review. For the said reason, the present review must be terminated.
- g. The domestic industry has not provided proper non-confidential version and therefore, this fact needs proper attention.
- h. Though the normal value has been constructed, it has nowhere been stated that the said normal value is arrived at ex-factory level. There is nothing on record to suggest that the applicants have made necessary adjustments to calculate the normal value at ex-factory level.
- i. Constructed normal value does not indicate if it is meant only for float glasses of thickness 4mm to 12mm or it applies irrespective of the thicknesses. It must be noted that the price of glass varies according to thickness.
- j. Though assertions have been made regarding price of one input – Soda Ash, there are no supporting evidences to substantiate the same. Similarly, there is nothing on record to indicate as to how prices and cost of other inputs were considered.
- k. That the Authority has not addressed non-attributional factors properly, as domestic industry is competing among themselves and not against imports. Further, the Authority should analyze injury after removing period impacted by COVID.
- l. That there is no likelihood of injury due to imports from Iran, as imports from Iran constitutes insignificant proportion of total demand and thus cannot be said to impact the domestic industry, which accounts for a major proportion of demand.

- m. Imports of the PUC from Iran have declined in the POI and the rate of imports do not suggest that such imports will increase any soon as the chunk of the market share is held by the DI now. Further, the landed price in fact increased during the POI and the trend is of increases.
- n. The disclosure statement states that the profitability of the domestic industry has been severely affected in the period of investigation. This is the period which is impacted by the pandemic and the losses cannot be attributed to imports as the DI was enjoying protection by way of ADD in this period.
- o. The DI in fact has incurred losses in the previous years also except the base year. However, the cash profit has been positive in the entire injury period. Thus, the losses are on account of higher interest and depreciation cost of the DI and such losses cannot be remedied through continued levy of ADD.
- p. The DI was able to recover the reasonable cost and what it could not recover is the unreasonable side of their cost and the users must not be penalized for such prolonged and irrational losses. Further continuation of duty in such a juncture shall be highly unreasonable.
- q. On the details of excess capacity with the exporter, it may be noted that while the exports to India declined in the POI, the exports to other countries significantly increased over the years which shows the exporter could create market elsewhere and any unutilized capacities needs to be seen in view of such growing third country exports.
- r. Though the disclosure statement shows positive dumping and injury margin level in terms of third country exports, it is submitted that such a comparison has inherent potential for misinterpretations as the exports were made to multiple countries at incomparable regions. Exporter looks at prudent prices and it has no plan to export at any injurious prices.
- s. Kaveh & Bismaak request the Authority to confirm the observations regarding determination of normal value and export price in the final findings as well

J.2 Submissions of the domestic industry

105. The submissions made by the domestic industry are as under:

- i. Since none of the exporters has filed part II questionnaire response, proposal of the Authority to accept their response would be considered as discriminatory to those producers / exporters whose responses were rejected by the Authority on the similar grounds. Therefore, the domestic industry reiterated its request to reject responses of the exporters. It is further submitted that the Authority in the recent findings had rejected the responses of the exporters wherein certain information was not filed properly. However, in the instant sunset review investigation, the Authority is going to accept the responses of the exporters wherein they have not filed complete questionnaire. This approach is not only incorrect but also against the principles of natural justice.

- j. In the event the Authority proposes to change its consistent stand and holds that it is not mandatory for the exporters to file part II questionnaire, domestic industry request the Authority to kindly mention the fact in the final findings, so that other exporters can also follow the same in other sunset review investigations also.
- k. The Authority should consider FOSG as non-cooperative as they have not fulfilled their obligation. Moreover, they have not provided any evidence / information to show any adverse effect on users.
- l. While computing the cost of the exporters for conducting ordinary course of test, the Authority has accepted the cost of the input material, even though they are not reflective of true cost associated with production and sales of the subject goods in accordance with Annexure I.
- m. Despite the existence of particular market situation in Iran due to US sanctions, the proposal of the Authority to consider the domestic selling prices of the exporters for the subject goods would lead to incorrect and misleading analysis.
- n. Despite anti-dumping duties, the prices of the subject goods from Iran are significantly below the cost and selling price of the domestic industry. Resultantly, the domestic industry is still suffering injury due to low priced imports from Iran.
- o. The Authority should confirm the proposed analysis carried out in paragraphs, 98 to 102 of the disclosure statement in the final findings, as the analysis of the Authority in these paragraphs makes it amply clear that there is strong likelihood of continuation of injury and dumping in the case of cessation of anti-dumping duties from Iran.
- p. The Authority has allowed excessive confidentiality of the exporters to the detriment of the interests of the domestic industry and in contravention to the established practices and the Trade Notices issued in this regard. It is further submitted that the domestic industry was persuaded to follow the requirements of the Trade Notices meticulously which they did, and therefore, for non-compliance of trade notice, the Authority should treat the so-called exporters as non-cooperative and reject their submissions.
- q. The domestic Industry has submitted that since there is strong likelihood of dumping and injury to the domestic industry, the Authority should extend the duties for further five years against all the exporters from Iran.

J.3 Examination by the Authority

- 106. The Authority has examined submissions of interested parties herein below to the extent relevant and not addressed elsewhere:
- 107. In relation to the submissions of the interested parties that DGTR has not disclosed the data / methodology of segregation or the summary of the DG System data, it is noted that the

Authority has provided the summary which was a part of the analysis in the disclosure statement issued. Moreover, the DGTR on the specific request of the interested parties regarding thickness issues in DGCI&S data, has procured DG System data and segregate the product under consideration and non-product under consideration based on the description of the import data, as reported by the domestic industry in their petition. The Authority has also corroborated the DG System data with exporters data and found the same in order. In view therefore, no prejudice can be caused to any of the interested parties.

108. In relation to the issues relating to standing and eligibility of the domestic industry, the Authority notes that all the constituent of the domestic industry are Indian companies and eligible for filing the application in terms of the Rules. Moreover, from the transaction wise import data received from DGCIS and DG Systems, it is noted that none of the constituents of the domestic industry are importers or related to the exporters or importers of the subject goods from Iran.
109. In relation to the analysis of the impact of COVID 19, it is noted that none of the interested parties has provided any data to substantiate their claim of the impact of COVID -19 on the injury of the domestic industry. Further, since the domestic industry as well as exporters were operating continuously even during lock-down due to nature of their production process, it was not considered necessary to remove any quarter. It is further noted that the impact of COVID is fully taken care of while computing NIP by adopting principles of Annexure III of AD Rules.
110. In relation to submission regarding inaccuracy of DGCI&S import data and its subsequent use in the application by the domestic industry, it is noted the Authority has addressed these issues by adopting the transaction wise import data obtained from DG Systems for the purpose of import and injury analysis in this final findings. Further, the final findings are based on the actual data filed by the exporters, no prejudice is caused to any interested party.
111. Regarding the submission of decline in imports of PUC from Iran and chunk of market share being held by the domestic industry, the Authority notes that even though the domestic industry holds 89.6% share in the total demand, its profitability has been severely affected in the period of investigation due to sharp decline in landed price of imports from Iran during the injury period. The decline in landed price is more than the decline in selling price of the domestic industry during the same period. The landed price is more than cost of sales of domestic industry. It is also noted that the domestic industry has suffered price suppression as the domestic industry was forced to reduce its sales prices while cost of sales increased by 5 basis points during the same period. The domestic industry suffered price depression, as the selling price has declined during the injury period. This has impacted on profitability of the domestic industry. The net profit as well as cash profit are negative during POI. Further, it is also noted that exporters from different countries are in competition with the domestic industry as well as with each other in order to retain their market share.

112. As regards the contention of the domestic industry that part-II of the SSR questionnaire has not been filed by the exporters/traders of the respective co-operating producers and therefore the questionnaire responses of the said producers should be rejected, it is noted that the information sought through part-II of the SSR questionnaire has been filed by the participating producers in the subject investigation.
113. It may be noted that the Authority seeks necessary information for examination of likelihood of dumping and injury such as capacity expansion, production, production technology, plant openings, relocations, expansions, acquisitions, consolidation, closures or prolonged shutdowns, curtailment of production etc. through part-II of the SSR questionnaire which is more likely to be available with the producers.
114. Part-II of the SSR questionnaire for the exporter/traders is of importance for determination of price attractiveness of exports to India vis-à-vis 3rd countries. Hence, the information regarding 3rd country export prices needs to be filed by the exporters/traders as well as the respective producers.
115. However, the facts in the instant case are different as the exporters have only exported to India. The information in this regard has already been filed by them under Appendix-2 of the exporter questionnaire response.
116. The Authority further notes that participating producers through part-II of the SSR questionnaire in the subject investigation have provided requisite information which is necessary for examination of likelihood of dumping and injury. Moreover, in the instant case, there is clear evidence of continuation of injury as well. Therefore, the non-submission of part-II of SSR questionnaire by exporters/traders have not impacted the outcome of these final findings in this regard.
117. The Authority, however, also duly notes that circumstances of the other investigations may be different where non-submission of part-II by traders/exporters of co-operating producers may have significant ramifications on outcome of findings and therefore may warrant rejection of such questionnaire responses from respective producers.
118. Keeping in view the aforementioned, the Authority accepts the responses filed by co-operating producers in this subject investigation.
119. In relation to the acceptance of the FOSG submissions, it is noted that although FOSG had made submissions on behalf of users / importers, they have failed to substantiate their submissions through any evidence.
120. The Authority has analyzed the cost of the inputs of the exporters and found that the same are available to them at their market rates. Further, the cost and records are found to be in order and also in line with Annexure I.

121. In relation to particular market situation, it is noted that except sanctions from US, domestic industry was not able to substantiate its request for disregarding prices of subject goods in Iran and therefore, the Authority accepted the domestic prices for the purpose of normal value.

K. Conclusion on the Likelihood of Continuation or Recurrence of Dumping and Consequent Injury to the domestic industry

122. From the examination of evidence on record, the Authority concludes that:
- a. The capacities of the cooperating producers are significantly higher than their production and, therefore, these producers will look for markets to export in order to utilize their idle capacities.
 - b. M/s Ardakan Float Glass Company is dumping the subject goods in third countries, therefore, removal of anti-dumping duties may lead to increase in dumped imports.
 - c. There are significant exports to third countries which are at prices below the non-injurious price of the domestic industry.
 - d. Since India is a growing market, cessation of anti-dumping duties from Iran when export price from Iran to third is below the dumped prices from India and are below the non-injurious prices clearly proves that continuation of duties is must for the Indian industry's survival.
123. Thus, in the event of cessation of the existing anti-dumping duties, the dumping of the subject goods is likely to intensify, causing injury to the domestic industry.

L. INDIAN INDUSTRY'S INTEREST & OTHER ISSUES

124. The Authority notes that the purpose of anti-dumping duty, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Continuation of anti-dumping measures does not aim to restrict imports from the subject country in any way. The Authority recognizes that the continuation 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, continuation of anti-dumping measures would ensure that no unfair advantages are gained by dumping practice, prevent decline of the domestic industry and help maintain availability of wider choice to the consumers of the subject goods.
125. The Authority considered whether continuation of anti-dumping shall have any adverse impact on the interest of the public. In order to determine such impact, the Authority weighed the impact of the continuation of duties on the availability of the goods in the Indian market, the impact on the users of the product as well as the domestic industry and the impact on the general public at large. This determination is based on the submissions and evidence submitted over the course of the present investigation.

126. The Authority issued initiation notification inviting views from all interested parties, including importers, consumers and others. The Authority also prescribed a questionnaire for the users/ user association to provide relevant information with regard to present investigation including any possible effects of anti-dumping duty on their operations. However, none of the interested parties have provided any information regarding impact of anti-dumping duty on their operations.
127. The Authority notes that the imposition of duty will not in any manner restrict the imports, but only ensure that the goods are available at fair prices. Further, there is no demand-supply gap in the country, as domestic producers have sufficient capacity to cater the need of the Indian market. Additionally, the product can also be imported from other countries.
128. It is noted that the continuation of anti-dumping duties on the imports of the subject goods would be in the interest of domestic producers of the subject goods in India. The fact that this is a capital-intensive industry, the continuation of measure would prevent further injury and give time to the domestic producers to compete against the exporters from the subject country.

M. CONCLUSIONS

129. Having regard to the contentions raised, the information provided, and the submissions made by the interested parties and the available before the Authority, as recorded in the above findings, and on the basis of the above analysis of the likelihood of continuation or recurrence of the dumping and the injury to the domestic industry, the Authority concludes that:
 - a. The petitioners/applicants constitute as the domestic industry within the meaning of the Rule 2(b) of the Rules and the application satisfies the criteria of standing in terms of Rule 5
 - b. The product produced by the domestic industry is like article to the PUC imported from the subject country.
 - c. The application contained all the information relevant for the purpose of initiation of sunset review and the application contained sufficient evidence to justify initiation of the present sunset review.
 - d. Based on the facts available on record, the normal value, export price and the dumping margin for the subject goods have been determined. The dumping margin for M/s Kaveh Float Glass Company is negative whereas the same is positive for M/s Ardakan Float Glass Company.
 - e. The domestic industry has suffered material injury in view of the following:
 - i. The volume of dumped imports from the subject country declined, however, the sharp decline in landed price which is below the cost of sales and net sales realization of domestic industry. This gives clear indication that injury to the domestic industry is due to dumped imports from Iran. Therefore, in the event of expiry of existing antidumping duty, there is every likelihood that the dumped imports from Iran will increase.

- ii. The landed value of the subject goods from the subject country is significantly below the net sales realization of the domestic industry resulting in positive price undercutting. The price undercutting margin is considered very significant.
 - iii. The cost of sales, selling price of domestic industry and landed price of imports declined till 2019-20 and increased in the POI as compared to 2019-20. The decline in landed price of imports from the subject country during the injury period is more than the decline in selling price of the domestic industry during the same period.
 - iv. The domestic industry has suffered price suppression as the domestic industry was forced to reduce its selling prices while the cost of sales increased by 5 basis points during the same period. Further, the domestic industry suffered price depression, as the selling price has declined during the injury period.
 - v. Market share of the domestic industry increased during the injury investigation period whereas during the same period, imports from Iran declined possibly due to existing anti-dumping duties, and partly due to the Covid situation.
 - vi. The profit before interest and tax as well as cash profit of domestic industry are negative during POI due to forced decrease in net selling price in order to retain its market against dumped import price.
- f. There is likelihood of continuation and recurrence of injury to the domestic industry due to the following:
- i. The capacities of the cooperating producers are significantly higher than their production and, therefore, the producers will look for markets to export in order to utilize their idle capacities
 - ii. M/s Ardakan Float Glass Company is dumping the subject goods in third countries, therefore, removal of anti-dumping duties may lead to increase in dumped imports.
 - iii. There are significant exports to third countries which are at prices below the non-injurious price of the domestic industry.
- g. This gives clear indication that injury to the domestic industry is due to dumped imports from Iran. Therefore, in the event of expiry of existing antidumping duty, there is every likelihood that the dumped imports from Iran will increase.
- h. It is noted that the continuation of anti-dumping duties on the imports of the subject goods would be in the interest of domestic producers of the subject goods in India. The fact that this is a capital-intensive industry, the continuation of measure would prevent further injury and give time to the domestic producers to compete against the exporters from the subject country
- i. The Authority has considered whether continuation of anti-dumping duty would have adverse public interest. The Authority notes that there is healthy competition in the Indian market and continuation of anti-dumping duty would not lead to monopolistic or oligopolistic situation in the Indian market for the subject goods.

130. In view of the above, the Authority finds that there is a likelihood of continuation or recurrence of dumping and injury upon cessation of the existing anti-dumping duties and recommends continuation of anti-dumping measures for a further period of five years.

N. Recommendations

131. The Authority notes that the investigation was initiated and notified to all the interested parties and adequate opportunity was given to the domestic industry, the exporters, the importers, the users and the other interested parties to provide information on the aspects of dumping, injury and the causal link and also on likelihood of dumping and injury to the domestic industry.

132. Having concluded that there is positive evidence of likelihood of dumping and injury if the existing anti-dumping duties are allowed to cease, the Authority is of the view that the anti-dumping duty in force on the imports of the product under consideration from the subject country is required to be continued further. Considering the facts and circumstances of the case, as established hereinabove, the Designated Authority considers it appropriate to recommend extension of the anti-dumping duties on the imports of the subject goods from the subject country. Accordingly, the anti-dumping duties for responding producers and non-cooperative producers from Iran are recommended as per the duty table below.

133. The Authority, thus, considers it necessary to recommend continuation of definitive anti-dumping duty as modified, on all imports of the subject goods from the subject country as per column 7 in the duty table below, for a further period of five years.

DUTY TABLE

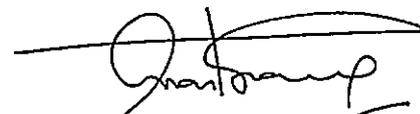
S.no	Heading/Su b-heading	Description	Countr y of origin	Countr y of export	Producer	Amount	Unit of Measur ement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019, 7020	Clear Float Glass of nominal thickness ranging from 4mm to 12mm (both inclusive), the nominal thickness as per BIS 14900:2000	Iran	Any country includin g Iran	Kaveh Float Glass Co., Iran	NIL	MT	USD

2.	-do-	-do-	Iran	Any country including Iran	Ardakan Float Glass Co., Iran	16.77	MT	USD
3.	-do-	-do-	Iran	Any country including Iran	Any producer other than the producers mentioned in S. No. 1 and 2 above	54.36	MT	USD
4.	-do-	-do-	Any country not attracting anti-dumping duty	Iran	Any	54.36	MT	USD

134. 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, 88, 9 and 94 of the said Act.

O. Further Procedure

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


 (Anant Swarup)
 Designated Authority