

To be published in Part-I Section I of the Gazette of India Extraordinary

**F. No. 6/10/2022-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Trade Remedies)
Jeevan Tara Building, Parliament Street, New Delhi -110001**

Dated 28.08.2023

**Final Findings
Notification**

OI Case No. – 10/2022

Subject: Anti-dumping investigation concerning imports of “Toughened Glass for Home Appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less” originating in or exported from China PR.

A. BACKGROUND OF THE CASE

Having regard to 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”) thereof.

1. Whereas, the Federation of Safety Glass (FOSG), an association of safety/specialty glass processors (hereinafter referred to as the 'applicant association') has filed an application before the Designated Authority (hereinafter referred to as the “Authority”), on behalf of M/s GSC Glass (P) Ltd. and M/s TPRS Enterprises (hereinafter referred to as the 'domestic industry') in accordance with the Act and the Rules for initiation of an Anti-Dumping investigation concerning imports of Toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less (hereinafter referred to as the “subject goods”) from China PR (hereinafter referred to as the “subject country”) and has requested for imposition of anti-dumping duty.
2. And whereas, the Authority, on the basis of *prima-facie* evidence submitted by the applicant association, issued a public notice vide Notification No. 6/10/2022-DGTR dated 30th September 2022, published in the Gazette of India, Extraordinary, initiating the anti-dumping investigation in accordance with Rule 5 of the Rules to determine the existence, degree and effect of the alleged dumping of the subject goods, originating in or exported from the said subject country, and to recommend the amount of anti-dumping

duty, which, if levied would be adequate to remove the alleged injury to the domestic industry.

B. PROCEDURE

3. The procedure described hereinbelow has been followed with regard to the investigation:
- a. The Authority notified the Embassy of the subject country in India about the receipt of the present application before proceeding to initiate the investigation in accordance with Rule 5(5) of the Anti-Dumping Rules.
 - b. The Authority issued a public notice dated 30th September 2022, published in the Gazette of India, Extraordinary, initiating an investigation concerning the imports of the subject goods from the subject country.
 - c. The Authority sent a copy of the initiation notification to the Embassy of the subject country in India, known producers and exporters from the subject country, known importers / users and the domestic industry as well as other domestic producers as per the information made available to it by the applicant association, and requested them to make their views known in writing within the prescribed time limit.
 - d. The Authority provided a copy of the non-confidential version of the application to the known producers/exporters and to the Embassy of the subject country in India, in accordance with Rule 6(3) of the Rules. A copy of the non-confidential version of the application was circulated to the other interested parties.
 - e. The Embassy of the subject country in India was also requested to advise the producers / exporters in their country 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 the subject country.
 - f. The Authority forwarded a copy of the public notice initiating the anti-dumping investigation to the following known producers/exporters in the subject country and offered an opportunity to make their submissions known in accordance with Rule 6(2) of the Rules:

i.	Arcturus Global Sourcing HK Co. Ltd.;
ii.	Arda (Zhejiang) Electric Co., Ltd.;
iii.	Changzhou Foreign Trade Corp.;
iv.	Cixi East Glass Co. Ltd.;
v.	Finca International Trading Co. Limited
vi.	Grand Import & Export Co., Ltd.

vii.	Guangdong Galanz Microwave Oven and Electrical Appliance Co. Ltd.
viii.	Guangdong Nardi Elec Appl Co Ltd
ix.	Guangdong Nardi Electrical Appl Co Ltd.
x.	Imarket China Co., Ltd.
xi.	Kaijin Appliances Co., Limited
xii.	Lg Electronics, China
xiii.	Lg Electronics Tianjin Appliances
xiv.	Foshan Dimple Electric Appliance Co. Ltd.
xv.	Nardi Group Limited
xvi.	Newtime Import and Export Corporation Limited
xvii.	Ningbo Arcturus Trading Co., Ltd
xviii.	Ningbo Haitian Holding Group Co.,Ltd
xix.	Omica Industrial Limited
xx.	Samsung Electronics H.K.Co.Ltd
xxi.	Shenzhen Homye Electric Corp.
xxii.	Shipper China Best Home Appliance Co Ltd
xxiii.	Shunde Native Produce Import and Export Co., Ltd
xxiv.	Suntime Import and Export Trading Limited
xxv.	Wintime Import and Export Corporation Limited
xxvi.	Zhangjiagang Qianchen Appliance Co.
xxvii.	Zhongshan Curinarte Intelligent Kitchen Co Ltd
xxviii.	Zhongshan Foodstuffs Imp and Exp Co Ltd
xxix.	Zhongshan Foodstuffs Imp. and Exp. Co., Ltd.
xxx.	Zhongshan Foodstuffs Imp. & Exp. Co., Ltd
xxxi.	Zhongshan Pusdary Trading Co., Ltd
xxxii.	Zhongshan Sacchi Appliances Co Ltd
xxxiii.	Zhongshan Silk Imp. and Exp. Group Co Ltd
xxxiv.	Zhongshan Tianmei Electrical Appliances Co.Ltd

- g. In response to the initiation notification of the subject investigation, the following producers/exporters from the subject country have responded by filing questionnaire response:

i.	Foshan Shunde Dehong Glass Industry Co., Ltd
ii.	Foshan Walsin Electrical Appliance Company Limited
iii.	Haltech Industrial Company Limited
iv.	Zhongshan Huangpu Jinfulai Glass Craft Factory
v.	Foshan Dimple Electric Appliance Co., Ltd.
vi.	Dimple HK Limited
vii.	Chuzhou Xinjiang Glass Appliances Co. Ltd.
viii.	Foshan Shunde Gaohua Glass Technology Co., Ltd.

ix.	Zhongshan Cucinarte Intelligent Kitchen Co., Ltd
x.	Zhangjiagang Weiyu Glassware Co., Ltd.
xi.	Zhangjiagang Weiyu International Trading Co., Ltd.
xii.	Weikang (Hong Kong) Limited
xiii.	Jiangyin City Heng Feng Plastic and Glass Co., Ltd.
xiv.	SCHOTT Glass Technologies (Suzhou) Co., Ltd.
xv.	Benxi Chengxin Chengxin Electrical Co., Ltd
xvi.	Lianyungang Chengxin Glass Products Co., Ltd
xvii.	Pinghu Chengxin Glass Co., Ltd.
xviii.	Jiangsu Xiuqiang Glasswork Co., Ltd
xix.	Jiangyin Suifeng Glass Co., Ltd
xx.	Zhangjiagang Qianchen Appliance Co.
xxi.	Zhongshan Meiyi Appliance Co. Ltd
xxii.	Zhongshan Foodstuffs Imp. and Exp. Co. Ltd.

- h. The Authority sent questionnaires to the following known importers / users of the subject goods in India calling for necessary information in accordance with Rule 6(4) of the Rules.

i.	A R Enterprises
ii.	A.K. Industries
iii.	Adm Solar Power and Infrastructure Private Limited
iv.	Agl India
v.	Alpex Solar Private Limited
vi.	Amj Enterprises
vii.	Ankur Traders & Engineers Pvt. Ltd.
viii.	Avinash Industries
ix.	Euro Home Appliances
x.	Gas Appliances Spare
xi.	Glen Appliances Pvt Ltd
xii.	Goldmedal Electricals Pvt Ltd
xiii.	Greenchef Appliances Limited
xiv.	J.D. Engineering
xv.	Multiplex Appliances Pvt Ltd
xvi.	Nimoro Group
xvii.	Shri Balaji Steels
xviii.	Super Lpg Appliances Private Limited

- i. The following importers and users have submitted responses to the questionnaires issued to them by the Authority:

- i. Samsung India Electronics Private Limited
- ii. LG Electronics India Pvt. Ltd

- iii. Glen Appliances Pvt. Ltd.
 - iv. Whirlpool of India Pvt. Ltd
- j. The Authority also sent economic interest questionnaires to the domestic producers, known producer/exporters, importers/users as mentioned above. The following parties have submitted response to the said questionnaire:
- i. Federation of Safety Glass
 - ii. SCHOTT Glass Technologies (Suzhou) Co., Ltd.
 - iii. Jiangsu Xiuqiang Glasswork Co., Ltd
 - iv. Jiangyin Suifeng Glass Co., Ltd
 - v. Samsung India Electronics Private Limited
 - vi. Glen Appliances Pvt. Ltd.
- k. Further, the Authority sent the economic interest questionnaire to the concerned administrative ministry in this case, i.e. Department for Promotion of Industry and Internal Trade (DPIIT) under the Ministry of Commerce and Industry to share information as per the said questionnaire to assess the extent of impact on the user industry if the Anti-dumping duty is imposed on the imports of the “toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less” originating in or exported from China PR.
- l. DPIIT further referred the matter to the industry stakeholders for comments. Accordingly, comments were received from Saint-Gobain India Pvt Ltd and the Federation of Safety Glass (FOSG).
- m. Further, the following interested parties have submitted comments on the petition filed by the domestic industry:
- i. China Chamber of Commerce for Import and Export of Machinery and Electronic Products (CCCME)
 - ii. Wuhan Glassics Glassware Co., Ltd
 - iii. High Hope Zhongding Corporation
- n. The period of investigation (POI) for the purpose of the present investigation is from 1st April 2021 to 31st March 2022 (12 months). The injury analysis period covers April 2018 to March 2019, April 2019 to March 2020, April 2020 to March 2021 and the period of investigation.
- o. 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. 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.

- p. A discussion was held on 23.11.2022 with the interested parties who has made comments on the scope of the PUC and need for PCNs in the subject investigation. Based on the discussion held and submission received thereafter, the Authority notified the PCN criteria to be adopted in the subject investigation on 13.12.2022.
- q. Further information was sought from the applicant 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 present investigation.
- r. The Authority made available the non-confidential version of the submissions made by the various interested parties. A list of all the interested parties was uploaded on the DGTR website along with the request therein to all of them to email the non-confidential version of their submissions to all the other interested parties since the public file was not accessible physically due to the ongoing global pandemic.
- s. The non-injurious price (NIP) has been determined based on the optimum cost of production and cost to make & sell the subject goods in India as per the information furnished by the domestic industry and in accordance with Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules. Such non-injurious price has been considered to ascertain whether anti-dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- t. In accordance with Rule 6(6) of the Rules, the Authority provided an opportunity to the interested parties to present their views orally in a public hearing held on 31.01.2023 through video conferencing. The parties, which presented their views in the oral hearing, were requested to file written submissions of the views expressed orally, followed by rejoinder submissions.
- u. The submissions made by the interested parties, arguments raised and information provided by the various interested parties during the course of the investigation, to the extent the same are supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority in these final findings.
- v. The Authority, during the course of the investigation, satisfied itself as to the accuracy of the information supplied by the interested parties, which forms the basis of this final finding, to the extent possible and verified the data / documents submitted by the domestic industry to the extent considered relevant and possible.

- w. Information provided by the interested parties on confidential basis was examined with regard to the 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 other interested parties. Wherever possible, parties providing information on a confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- x. 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.
- y. In accordance with Rule 16 of the Rules, the essential facts of the investigation were disclosed to the known interested parties vide disclosure statement dated 27th June, 2023 and comments received thereon, considered relevant by the Authority, have been addressed in these final findings. The Authority notes that most of the post disclosure submissions made by the interested parties are mere reiteration of their earlier submissions. However, the post disclosure submissions to the extent considered relevant are being examined in these final findings.
- z. The exchange rate adopted by the Authority for the subject investigation is 1 US\$ = Rs. 75.34.

C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

4. At the stage of initiation, the product under consideration was defined as follows:

"Toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less" originating in or exported from China PR. The PUC is also known as tempered glass or safety glass. The present investigation is limited to the product under consideration imported for the purpose of use in home/household appliances such as refrigerator, cook-top, OTG, microwave, LED etc. Toughened glass imported for any other purpose such as automobiles, architecture etc. are excluded from the scope of the PUC."

C.1. Submissions of the other interested parties

5. The other interested parties have submitted as follows with regard to the scope of the product under consideration and like article:
- a. The definition of PUC in the current investigation is fundamentally flawed. The PUC in the current investigation has been defined on the basis of end use which

has created a lot of confusion. With the PUC defined on the basis of end-use in the current investigation, the provisions of like article have been misused.

- b. There is no tool or yardstick with the customs authorities to measure/check the element of end use of the toughened glass for the imposition of duty on the PUC imported into India. The imported product whether or not a PUC can be checked only on the basis of chemical/technical parameters, but it is not possible for end use.
- c. Since the end use is not a technical parameter of the product, it is not specified on the sales invoice but only the technical parameters are included.
- d. Toughened glass of having area exceeding 0.4 SqM used for home appliances, toughened glass of having thickness more than 8MM used for home appliances, and toughened glass of area below 0.4SqM and thickness between 1.8MM and 8MM not used in home appliances, are also like articles and cannot be excluded from the scope of the product under consideration.
- e. There is a significant difference in the quality of domestic and imported PUC.
- f. The toughened glass used in top load washing machines are of two types i.e., flat toughened glass, and curved and coloured toughened glass. LG India uses coloured curved toughened glass of 4 mm thickness for manufacture of washing machines door lids. This curved toughened glass is imported as the domestic industry is unable to supply the same as per the specifications required by LG India. Since the domestic producers of toughened glass are not capable of satisfying LG India's requirements of curved toughened glass, the Authority should exclude "curved toughened glass" from the scope of the PUC
- g. In India, there is unavailability of 2 MM and 3.2 MM float glass in sufficient quantities for manufacture of toughened glass as the Indian producers of float glass are not interested in manufacture and supply of 2 MM and 3.2 MM due to demand supply constraints. LG India has tried to procure this lower thickness toughened glass in India, from [***] and [***] but the domestic producers have failed to provide the required toughened glass to LG India for its manufacturing needs.
- h. The dome-shaped toughened glass is used in the front load washing machines. The dome shaped toughened glass fits in the door of the front load washing machines. It is manufactured by the process of sintering and using moulds. The toughened glass is heat tempered and is generally transparent. The domestic producers have been unable to provide dome- shaped toughened glass to LG India as they do not possess the capability to manufacture the same.
- i. LG India requests the Authority to kindly consider clarifications regarding the following types of the toughened glass for home appliances being under the scope of PUC –
 - i. Insta-view door assembly
 - ii. Toughened glass door assemblies used in refrigerators
 - iii. Microwave oven door assembly
- j. LG India has attempted to procure Insta-view door assemblies from domestic manufacturers; however, it has been unable to do so. The suppliers themselves have

admitted that there is no infrastructure available in India to manufacture this assembly. Thus, LG India has to import the entire assembly of Insta-view glass from China PR. This product should also be excluded from the product under consideration.

- k. The oven door usually has a window for easy viewing, with a layer of conductive mesh some distance from the outer panel to maintain the shielding. The mesh reflects microwaves but allows light to enter the cavity. Thus, it is clear that a microwave oven door glass assembly is not just the toughened glass and as different components have also been added in the assembly. The imports of microwave ovens door assembly are cleared under HSN code 85169000. The door assembly is not being classified as toughened glass under heading 7007.
- l. The grooved toughened glass is used as glass shelves in the refrigerator. This is a specialized toughened glass that has grooves or trims in it. This groove / trim allows the glass to fit into a place without any adhesive or tape. The process of grooving is an additional process involving extra costs & resources. This type of toughened glass is neither manufactured by the domestic industry in commercial quantities, nor do they qualify the required specifications and hence, the same merits an exclusion.
- m. Whirlpool manufactures refrigerators which require the toughened glass in coloured and printed form and the same is used with the front part of the entire door assembly of the refrigerator. The domestic industry does not manufacture this type of glass as the technology for this process of printing/colouring is not available with the Indian producers. For this reason, it should be excluded from the product scope.
- n. The Authority may exclude the category of toughened glass required for manufacturing washing machine and refrigerator from the present investigation and particularly exclude the following from the scope of investigation:
 - i. Toughened glass of 3.2 MM thickness
 - ii. Euro deep grey door toughened glass of 3.2 MM thickness
 - iii. Toughened door glass of 5MM thickness with moulding and foaming technology
- o. Samsung has stated that the imports by them are on account of lack of availability of subject goods and requisite capacity with domestic producers. Further, they have stated that domestic producers are unable to meet requisite quality standards due to lack of relevant technology in India as required for the toughened glass requirements for Samsung India.
- p. Also, a bare review of the list of known importers/users provided by the domestic industry shows that it primarily includes importers/users who use PUC for solar panels and/or kitchen appliances like chimneys, gas stoves, ovens, etc which further substantiates the submission.

C.2. Submissions of the domestic industry

6. The domestic industry has submitted as follows with regard to the scope of the product under consideration and like article.
 - a. The product under consideration (PUC) for the purpose of the present investigation is "toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less" originating in or exported from China PR.
 - b. The subject goods are also known as tempered glass or safety glass. The present investigation is limited to the product under consideration imported for the purpose of use in home/household appliances such as refrigerator, cook-top, OTG, microwave, LED etc. Toughened glass imported for any other purpose such as automobiles, architecture etc. are excluded from the scope of the PUC.
 - c. The subject goods are used for manufacturing various appliances such as gas stoves, refrigerators, domestic washing machines, lighting fixtures, cook-top, ovens, grills, chimneys etc. Due to its inherent strength, high optical clarity, distortion free smooth surface etc., the application of the product has been increasing for different purposes.
 - d. The product under consideration is generally imported under HS code 70071900. However, imports may also be taking place under other HS codes. In any case, the HS code description is only indicative and the product description shall prevail in all circumstances.
 - e. Contrary to the claims of the interested parties, the domestic industry produces all types of the PUC as required by the Indian customers.
 - f. The submissions of the interested parties that the PUC cannot be defined on end-use basis is completely misplaced and based upon lack of understanding of the law, the subject and the custom procedures.
 - g. The subject goods are made-to-order products. The toughened glass used in home appliance cannot substitute the toughened glass used for any other purpose such as architecture, automobile etc. The processes to be carried out on glass to make it suitable for use in home appliances, are to be carried out before the stage of toughening. Once the glass is toughened, no further process can be carried out on glass.
 - h. The customs classification itself, for a huge number of tariff lines, envisages the classification or distinction on the basis of usage of a product. When the customs tariff itself prescribes use base classification, it is entirely misplaced and misconceived to state that there is no tool with the customs authorities to measure end use.
 - i. LG, Samsung and Whirlpool have asked for exclusion of certain products from the PUC. However, it is very concerning that they have kept the specification and technical details of such products for which exclusion is sought as confidential. No exclusion in the PUC can be made until and unless the detailed specification of the concerned product is provided to the domestic industry.

- j. The subject goods are meant for consumption in appliances. Thus, the same is required to match the requirements of the appliances that they are used for. It makes absolutely no sense for any manufacturer to make customized products of each size, dimension, and variety unless it gets order for the same. Since the major users prefer to import the subject goods because of the lower Chinese prices, there might be cases where some type or customized variant of the subject good may not have been produced by the domestic producers. But, such non-production, if any, is entirely on account of the lack of orders from the customers. It is for this reason that none of the parties have provided any evidence to demonstrate the lack of technical capability of the domestic producers to produce any variant/type of the subject goods.
- k. As regards the non-availability of the subject goods on account of lack of clear float glass, the records of DGTR would reflect that there is ample production of clear glass having thicknesses of 2 MM to 3.5 MM in India. Additionally, the domestic producers also have the option to import the clear glass having thicknesses of 2 MM to 3.5 MM. Thus, there is no reason why the domestic producers cannot produce the subject goods of the said thicknesses. In fact, the applicants themselves have produced the subject goods of the said thicknesses.
- l. The Indian producers of the subject goods have employed the most cutting-edge technology to produce the subject goods. The machinery employed by the two applicants before the Directorate also is best in the industry. None of the interested party has given any quantifiable standard such as BIS, which can demonstrate that the goods produced by the Indian manufacturers are of inferior quality. In fact, most of the Indian producers already have obtained the BIS license as against the Chinese exporters who do not have the same. Therefore, the allegations raised by the parties in this regard are only intended to mislead the department.
- m. It is very clear that contrary to the claims of the parties, the Chinese goods are the ones which are of inferior quality. The menace of the low-priced and low-quality imports from China PR is also acknowledged by the mail received by us from DPIIT which invited our inputs to curb the low-quality imports of the subject goods from China PR.

C.3. Examination by the Authority

- 7. The product under consideration as defined in the notice of initiation is "toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less". The PUC is also known as tempered glass or safety glass.
- 8. The PUC is imported under Chapter 70 which pertains to "Glass and glassware". As per the applicant association, the classification at 8-digit level is 70071900 even though the PUC is imported under various other sub-headings such as 70072100, 70072900, 70074900, 70079900, 70134900, 70139900, 70199090, 70200019, 70200029, 70200090 of the Customs Tariff Act, 1975. The subheading is indicative only and is not binding on

the scope of the PUC since the imports of PUC may be reported under various other subheadings also.

9. In the initiation notification, it was specified that the present investigation is limited to the product under consideration imported for the purpose of use in home/household appliances such as refrigerator, cook-top, OTG, microwave, LED etc. Toughened glass imported for any other purpose such as automobiles, architecture etc. are excluded from the scope of the PUC.
10. Comments on the scope of the PUC and the PCN methodology were received from various interested parties and accordingly, a meeting to discuss the same was held on 23.11.2022. Taking into consideration, the views and submissions of the said interested parties, the following PCN methodology was notified on 13.12.2022

S. No.	PCN Criteria	Description	PCN Code
1.	Category of Appliances	Refrigerator Cooktop/stove Washing Machine Microwave/OTG/Oven Chimney Induction Any other toughened glass used for home appliances	R K W M Y I O
2.	Thickness	1.8 MM to 3.2 MM above 3.2 MM till 5 MM above 5 MM till 8 MM.	32 50 80
3.	Color (Tint)	Tinted Clear	T N
4.	Curvature	Curved Flat	C F
5.	Shape	Rectangular Non-Rectangular	RE NR

For example:

Tinted rectangular curved glass having thickness of 3.2 MM for Washing Machine:

Appliance	Category	Thickness	Color	Curvatur	Shape	PCN
Washing Machine	W	32	T	C	RE	W-32-T-C-RE

11. It was also clarified that the following goods have been excluded from the scope of the PUC:
 - a. Toughened glass used in glass lids of utensils
 - b. Toughened glass used in electronic switch and switch board panels
 - c. Toughened glass used in Double Glazed Unit (DGU)

12. The Authority has further received the requests of interested for the exclusion of the following products from the scope of PUC:
 - a. Curved coloured glass for washing machines
 - b. 2 MM and 3.2 MM thickness toughened glass used for microwave ovens
 - c. Dome shaped toughened glass
 - d. Grooved toughened glass
 - e. Printed/coloured toughened glass for refrigerator door
 - f. Euro deep grey tinted glass
 - g. Subject goods having thicknesses of 2MM and 3.5 MM

The said requests are examined as under:

Curved coloured glass for washing machines

13. The Authority notes that the toughened glass used in top load washing machines are of two types i.e., flat toughened glass, and curved and coloured toughened glass. The domestic users have submitted that the domestic industry does not have the capability to produce the coloured curved toughened glass. Further, there has been an issue with respect to the cutting and grinding technology employed by the domestic producers to manufacture curved toughened glass and hence, they aren't able to meet the precision requirements of LG India.
14. In this regard, the Authority notes that this type of toughened glass has not been manufactured by the domestic industry during the POI. Therefore, the Authority, has decided to exclude curved coloured glass for washing machines from the scope of the PUC.

2 MM and 3.2 MM thickness toughened glass used for microwave ovens/Subject goods having thicknesses of 2MM and 3.5 MM

15. The Authority notes the contentions of importers/users regarding the use of toughened glass of 2 MM, 3.2 MM and 3.5 MM thickness in manufacture and that in India, there is unavailability of 2 MM, 3.2 MM and 3.5 MM float glass in sufficient quantities. Therefore, the domestic producers of toughened glass have to import this raw material and for this reason they are not interested in manufacture and supply toughened glass of 2 MM, 3.2 MM, and 5 MM thickness to users in India.
16. In this regard, the Authority notes that from the information available on record, that the domestic producers import the clear float glass having thicknesses of 2 MM to 3.5 MM and also source the same domestically, then further temper/toughen the same.
17. The Authority further notes from the information on record, that M/s GSC Glass has the capacity to produce and have also sold 3.2 MM and 3.5 MM toughened glass during the POI, whereas M/s TPRS has the capacity to produce 2 MM toughened glass.

18. The Authority, therefore, holds not to exclude 2 MM, 3.2 MM and 3.5 MM thickness toughened glass used for home appliances from the scope of the PUC.

Dome shaped toughened glass

19. The Authority notes that the dome-shaped toughened glass is used in the front load washing machines manufactured by some users in India. It is manufactured by the process of sintering and using molds. The toughened glass is heat tempered and is generally transparent.
20. This type of toughened glass is not manufactured by the domestic industry. Therefore, the Authority, holds to exclude dome shaped toughened glass from the scope of the PUC.

Grooved toughened glass

21. The Authority notes that a grooved toughened glass is a specialized toughened glass that has grooves or trims in it. This groove / trim allows the glass to fit into a place without any adhesive or tape. The process of grooving is an additional process involving extra costs & resources. It is used as glass shelves in the refrigerator.
22. The domestic industry has not provided any evidence demonstrating that they have the capacity to produce this type of toughened glass. Therefore, the Authority, has decided to exclude grooved toughened glass from the scope of the PUC.

Printed/coloured toughened glass for refrigerator door

23. The Authority notes that there are some refrigerator manufacturers who require the toughened glass in coloured and printed form and the same is used with the front part of the entire door assembly of the refrigerator.
24. In this regard, the Authority notes that the domestic industry has the capability to produce printed/coloured toughened glass and has also produced and sold the same. Therefore, the Authority holds not to exclude printed/coloured toughened glass for refrigerator door from the scope of PUC. However, when such products are imported in assembled form, they are excluded from the scope of the PUC.

Euro deep grey tinted glass

25. The Authority notes the contentions of domestic users regarding euro deep grey tinted glass. The domestic users have submitted that the Indian glass processors will need to import euro deep grey glass as none of the glass manufacturers in India are producing tinted color glass of grey color and in respect of glass with molding and foaming technology, there is no manufacturer in India manufacturing glass of such technology.

The glass processors can only do cutting, etching and tempering process locally but the raw material required for the same is not available in India at all. Therefore, Samsung India has to import these toughened glass from outside India to be used in manufacturing washing machines.

26. In this regard, the Authority notes that, the said request is based on an assumption that the float glass, which is the raw material for the PUC, is not available in euro deep grey color in India. However, no evidence has been provided to establish the unavailability of the said product in India. Further, since the said product is a raw material for the PUC, the same can also be imported by the domestic producers of the PUC. The Authority further notes that the domestic producers have the capability to produce euro deep grey tinted toughened glass since the process of manufacture from float glass to PUC does not differ on account of the change in tint/color of the float glass. Thus, if any order is raised to the domestic industry for supply of such goods, the same can be fulfilled by them.
27. Accordingly, the Authority holds not to exclude euro deep grey tinted glass from the scope of the PUC.
28. The Authority has also received request to consider clarifications regarding the following types of the toughened glass for home appliances being under the scope of the PUC:
 - a. Insta-view door assemblies
 - b. Toughened glass door assemblies used in refrigerator
 - c. Microwave oven door assembly
29. As regards the submissions of interested parties to consider clarifications regarding the aforementioned types of the toughened glass for home appliances being under the scope of the PUC, the Authority notes that toughened glass as a part of door assemblies, whether for refrigerator, microwave oven or any other like purpose are similar to a Double-Glazed Unit (DGU). The Authority has already excluded toughened glass used in DGU from the scope of PUC while notifying the PCN methodology on 13.12.2022. Accordingly, it is clarified that toughened glass when imported in an assembled form, such as for Insta-view door assemblies, refrigerator or microwave oven, are not included in the scope of the PUC.
30. As regards the submission of the interested parties that the goods produced by the domestic manufacturers are of inferior quality, the Authority notes that none of the interested party has given any quantifiable standard such as BIS, which can demonstrate that the goods produced by the Indian manufacturers are of inferior quality. Further, most of the Indian producers have obtained the BIS license.
31. The present investigation is limited to the product under consideration imported for the purpose of use in home/household appliances such as refrigerator, cook-top, OTG,

microwave, LED etc. Toughened glass imported for any other purpose such as automobiles, architecture etc. are excluded from the scope of the PUC.

32. As regards the submission of the interested parties that the PUC should not be defined on the basis of end-use, the Authority holds that there is no bar in the law from defining the PUC on the basis of end use. The Authority further notes that the customs classification for a large number of tariff items envisages the classification or distinction on the basis of the usage of a product. When the customs tariff itself prescribes use-based classification, it is incorrect to state that there is no tool or yardstick with the customs authorities to measure end use. Thus, there is no infirmity on account of defining the scope of the PUC on the basis of end use.
33. In view of the above, the product under consideration is as under:

“Toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less” excluding:

- a) Toughened glass used in glass lids of utensils*
- b) Toughened glass used in electronic switch and switch board panels*
- c) Curved coloured glass for washing machines*
- d) Toughened glass used in Double Glazed Unit (DGU)*
- e) Dome shaped toughened glass*
- f) Grooved Toughened glass*

D. SCOPE OF THE DOMESTIC INDUSTRY & STANDING

D.1. Views of the other interested parties

34. The other interested parties have submitted as follows with regard to the scope of the domestic industry and standing:
- a. The domestic industry has mentioned about 17 domestic producers of the subject goods in India. It is submitted that as per our understanding the number of domestic producers of manufacturing subject goods in India would be much higher in view of the low level of capital investment and reserving of the manufacturing of subject goods in MSME sector.
 - b. The domestic industry has not provided any evidence on record which indicates that there are only 17 domestic producers of the subject goods. Further, the domestic industry has also not provided the authentic details of the production of domestic producers apart from the petitioner and the supporting producers.
 - c. It is possible that there are also many other domestic producers in India that are not noted in the petition. Therefore, respondent requests the Authority to examine the

- standing of the applicants as domestic industry in India independently and not by relying solely on the information provided by the domestic industry.
- d. The domestic industry for the first time vide their updated petition dated 04th February, 2023 has provided the details that there are 202 producers of the toughened glass in the country. Out of these 202 producers, the domestic industry has stated that there are only 17 producers of the subject goods in India as per their definition of the PUC. They have not provided any concrete evidence in support like the declarations/production details from other 185 remaining producers that they have not produced the subject goods during the entire injury investigation period i.e. 2018-19, 2019-20, 2020-21 and 2021-22.
 - e. Counsel for the petitioners made a statement in the oral hearing that the supporting industries are not in a position to provide the required data to the Hon'ble Authorities because the supporting industry contains small companies. However irrespective of this, the Authority need to comply with the procedural requirements established for all industries in an investigation. The support letters submitted by supporting producers do not adhere to the guidelines for support letters mandated in Trade Notice 13 of 2018 dated 27th September 2018. The Trade Notice prescribes at least 30 parameters including CA certification. However, the support letter attached to the petition hardly provides a handful of parameters. The Authority is required to follow standardised formats for all petitioners and industries. Selective implementation of trade notice should not be allowed.
 - f. When there are multiple domestic manufacturers, the standing of the domestic industry should be established with reliable evidence. In the present case, the applicant has not disclosed its source of information for its statement of Indian production.
 - g. Some of the major manufacturers like Asahi Glass Ltd. are neither the participants, nor the supporters of the application. Their names do not even figure in the list of other domestic producers disclosed in Exhibit - 4 to the petition. Hence, the total domestic production is certainly understated which puts the standing of the two applicants in question.
 - h. Absence of active participation of the major domestic producers should be investigated and their positions clarified. Further, given the magnitude of the turnovers, there is no merit in the petitioner's argument that the requirements of the Authority are onerous, and the domestic producers do not maintain sufficient records.

D.2. Submissions of the domestic industry

35. The domestic industry has submitted as follows with regards to the scope of the domestic industry and standing.
 - a. The application has been filed by the Federation of Safety Glass (FOSG), an association of safety/specialty glass processors, on behalf of, M/s GSC Glass (P) Ltd. and M/s TPRS Enterprises. The application has been supported by M/s Nanda Glass Industries and M/s Shree Ashtavinayak Glass Private Limited by way of support letters.

- b. The applicants' share in the total domestic production of the subject goods is well above the criteria prescribed under the law. Also, the applicants with the supporters command the majority of share in the domestic market.
- c. The contention that the applicants are very small manufacturers when compared to producers like ASAHI, is misplaced. The product under consideration as defined by the Authority in the initiation notification is "toughened glass for use in home appliances..." The toughened glass produced by ASAHI and other big manufacturers in India such as Saint Gobain is for automobile applications. Other major players such as Ajay Poly Pvt Ltd, majorly deals in production and supply of refrigeration sealing systems for household and commercial industries. In any case, none of the interested party has placed any evidence on record to even indicate that the applicants do not meet any of the criteria prescribed under the law.
- d. The toughened glass used for appliances has measurably different production process and characteristics than the toughened glass used for architectural purposes, automotive applications etc. Such products are not substitutable in terms of characteristics and the producers engaged in production of toughened glass used for architectural purposes, automotive applications etc. cannot cater to the consumers requiring toughened glass for use in appliances and vice-versa. This shall be crystal clear to the Authority during verification of production process which shall demonstrate that the toughened glass used in appliances need various additional machinery which is not available with the other kinds of toughened glass manufacturers.
- e. In the present case, there is a clear demarcation between the toughened glass used for architectural/automobile purpose etc. and the toughened glass used in home appliances. For example, the toughened glass used in automobile and architectural purpose requires certain level of clarity in transmission, while the toughened glass used for appliances does not require any such specification. Further, the production process of two glasses also varies as the toughened glass used in appliances require additional machinery for drilling, painting/color, curvature etc.
- f. The contention of the interested parties that the standing of the applicants is flawed because the product scope has been restricted on end-use is incorrect, the standing requirement under Rule 5 is to be checked vis-à-vis the product under consideration only. There is no averment on record which may substantiate that the product under consideration cannot be restricted/defined on the basis of end use.
- g. FOSG has filed the application for anti-dumping duty on behalf of the two applicant domestic producers after the resolution dated 25.06.2021 was passed in the presence of the domestic producers of the subject goods.
- h. The need for filing the application through the association arose because most of the domestic producers were vary of filing the anti-dumping application because they were worried about upsetting their customers. The product under consideration is a made-to-order product. Most of the importers of the product under consideration are also procuring the product from domestic producers (though in small quantities). Thus, most of the customers consider the filing of anti-

dumping case as an adversarial step. This is the reason that the domestic producers are not willing to file the application on their name or be an applicant.

- i. The orders received by one of the applicants, M/s GSC glass has significantly declined after the initiation of the investigation. Further, the customers which used to buy the product from GSC glass since years, have now started rejecting the material supplied by it on false pretexts. It is beyond comprehension that why the same customers which used to buy the subject products from the said domestic producer from so many years have suddenly started rejecting the very same products after initiation of the present investigation.

D.3. Examination by the Authority

36. Rule 2(b) of the Anti-dumping Rules defines domestic industry as under:

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

37. The application was filed by the Federation of Safety Glass (FOSG), an association of safety/specialty glass processors, on behalf of, M/s GSC Glass (P) Ltd. and M/s TPRS Enterprises (“the applicants”). The application was supported by M/s Nanda Glass Industries and M/s Shree Ashtavinayak Glass Private Limited by way of support letters.
38. As regards the claims of the interested parties that the support letters submitted by supporting producers do not adhere to the guidelines for support letters mandated in Trade Notice 13 of 2018 dated 27th September 2018, the Authority notes that vide Trade Notice No. 04/2021 dated 16.06.2021, the Authority had eased the information required from supporters in cases where information as laid down in Annex-1 and Annex-II of trade notice No. 13/2018 dated 27/09/2018 is not complied with. The said trade notice provided certain basic information in respect of injury periods including POI which are required to be provided by the supporters. The Authority notes that in the present case, the support letters furnished are in accordance with the requirements laid down under Trade Notice No. 04/2021 dated 16.06.2021.
39. The Authority also takes note of the submission of the domestic industry that the domestic producers of the subject goods are located in MSME sector and are relatively small players. The importers of the subject goods are also procuring the subject goods from such domestic producers in small quantities and are their customers.

40. Noting the concerns of the interested parties on ASAHİ and Ajay Poly being major producers of the PUC, the Authority sent letters to the two alleged producers of the PUC. However, no reply was received from either of the alleged producers.
41. The Authority also notes that none of the applicants have imported the subject goods or are related to any exporter or importer of the subject goods. The Authority has examined the detailed information on record and notes that the applicants account for a major proportion of the total domestic production in terms of Rule 2(b).
42. The applicants, along with supporters also constitute more than 50% (i.e. ***%) of the total domestic output. Therefore, the domestic industry satisfies the criteria of standing under Rule 5 of the Rules.

E. CONFIDENTIALITY

E.1. Submissions of the other interested parties

43. The other interested parties have submitted as follows with regards to confidentiality.
 - a. The petition filed by the domestic industry is deficient, and does not disclose the essential information which is necessary for the interested parties to put forth their defense.
 - b. The non-confidential version of the petition is not a replica of the confidential version. The exporters are therefore not able to defend their interests effectively.
 - c. The Petitioner has disregarded the requirements of Trade Notice 10/2018 dated 07.09.2018, and has claimed excess confidentiality.
 - d. The petition does not provide adequate information regarding: (i) manufacturing process; (ii) names of raw materials used in production of the product under consideration; (iii) volume and value of production by all producers except the domestic industry; (iv) average industry norms for capacity utilization; (v) average industry norms for inventory; (vi) funds raised: loans and advances; (vii) export price/unit; (viii) average industry norms for PBIT; (ix) purchase of PUC; (x) non injurious price.
 - e. The domestic industry has not provided any reason for not disclosing information as per Trade Notice 10/2018.
 - f. The petitioner has unjustifiably claimed confidentiality over the annual reports of the company.
 - g. With regards to claims by the domestic industry that the exporters have claimed excess confidentiality, it was submitted that all information relating to costing and pricing have been kept confidential, and the non-confidential version of the same has been provided indicating trends of the data.
 - h. The information regarding the shareholdings of the exporters have been kept confidential since this is business sensitive information.

E.2. Submissions of the domestic industry

44. The domestic industry has submitted as follows with regards to confidentiality:
- a. The domestic industry has not claimed excess confidentiality.
 - b. Confidentiality claimed by the domestic industry is only for costing information which includes costs and prices.
 - c. The domestic industry has provided indexed figures for all information over which it has claimed confidentiality.
 - d. The non-confidential versions of the questionnaire response filed by the exporters is not a replica of the confidential version.
 - e. The exporters have claimed excess confidentiality and have not provided proper indexing of data.
 - f. The exporters have kept basic information like structure of enterprise, shareholding pattern, nature of the relationship between the exporter and those affiliated enterprises etc. confidential. There is no justification for the same.

E.3. Examination by the Authority

45. The Authority made available non-confidential version of the information provided by various parties to all interested parties as per Rule 6(7).
46. With regard to confidentiality of information, Rule 7 of Anti-Dumping Rules provides as follows:

“7. 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 summarisation 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 authorize its disclosure in a generalized or summary form, it may disregard such information.”

47. The interested parties, in their various submissions, have raised the issues of confidentiality claims of the other parties. The information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claims. Upon noting the deficiencies, the interested parties as well as the domestic industry were asked to update the information in their petition/responses strictly in terms of the Trade Notice issued by the Authority. Consequently, the interested parties provided updated information. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis. The Authority made available the non-confidential versions of the evidence submitted by the various interested parties in the form of public file.
48. A list of all the interested parties was uploaded on DGTR's website along with the request to all parties therein to email the non-confidential version of their submissions to all other interested parties.

F. MISCELLANEOUS ISSUES

F.1. Submissions of the other interested parties

49. The other interested parties have made the following miscellaneous submissions.
- a. The Bureau of Indian Standards is coming up with BIS applicable on toughened glass. Thus, any producer/exporter who will not be able to meet the requisite standards prescribed under the BIS will automatically be removed from the Indian market. This will reduce the quantity of imports from the subject country and will reduce the competition for the domestic producers, giving them a chance to further improve their already improving economic health.
 - b. The revised BIS standard 2553: Part 1 will be applicable on import of subject goods from 1st April 2023. By way of BIS standard, the Government of India imposes qualitative regulation on the import of subject goods. This in turn results in exclusion of low priced and inferior quality of subject goods entering the domestic market in India. Therefore, low quality imports into India at low prices will be prevented automatically and interest of domestic industry will be safeguarded.
 - c. The domestic industry in the current investigation has arbitrarily used the import data based on their market intelligence. We understand that the data used by the domestic industry was not representative nor reliable. It is due to this reason; the Authority has also not relied upon the import data submitted by the domestic industry.
 - d. The producers forming part of the domestic industry i.e. M/s GSC Glass (P) Ltd. and M/s TPRS Enterprises have not provided the correct signed declarations for

- their imports and their relationship with the importers/exporters of the subject goods.
- e. CCCME should be considered as an interested party. The definition of the interested parties is inclusive in meaning thereby the list of the parties prescribed in the definition is not exhaustive and any other interested party that is not listed in the above definition may also be included as an interested party in an anti-dumping investigation.
 - f. The import data for subject goods as per Ministry of Commerce import database for Tariff sub-heading 7007 1900 has been recorded in square meters (SqM). However, the applicants have submitted information pertaining to import data in metric ton (MT). The methodology used for conversion of import data from SqM to MT has not been provided by the applicants.
 - g. Methodology used for segregation of imports should ensure that toughened glass for other end use is excluded, is not disclosed.
 - h. Import data provided in the petition may not be reliable due to inherent issues affecting the transaction-by-transaction import data in glass products.
 - i. The respondent submits that import data is indicative of transaction-wise import data on Bill of Entry (“BoE”) basis. It is possible that when subject goods are imported, a single BoE may be composed of glass of varying thickness. It is possible that a single BoE may contain several line entries for imports of thickness ranging from 1.8mm to 8mm. However, the thickness of subject goods recorded in the import transaction may be of description with the largest thickness. In this case, the value of the BoE will not change but it will result in higher quantity in MT basis. Consequently, the price per MT will reduce.
 - j. The initiation notification does not provide any other information about the import data obtained from DG Systems. Actual import data for subject goods sought from DG systems has not been disclosed.

F.2. Submissions of the domestic industry

50. The domestic industry has made the following miscellaneous submissions.
- a. China Chamber of Commerce for Import and Export of Machinery and Electronic Products (CCCME) cannot be considered as an interested party in terms of Rule 2(c) of the anti-dumping Rules.
 - b. The claim that the downstream user industry would be affected is without any basis. The likely impact of the duty would be minimal for the downstream industry and almost nil for the end users. The impact of imposing 10% duty would be between ***% to ***% on the end downstream industry.
 - c. As regards the apprehension expressed by the interested parties regarding correctness of import data, it is clarified that the domestic industry, at the time of the filing of the petition, relied upon the private import data available with it. The DGCI&S or DG Systems data were not provided to the applicants. In any case, the initiation notification itself notes that the present investigation has been initiated

by the Authority after analyzing the DG systems data. Thus, the apprehensions expressed in this regard are unfounded.

- d. It is submitted that the descriptive part of the petition clearly mentions that the applicants are not related to any of the exporters of the subject goods or the importers thereof. Thus, the omission of "exporter" in the declaration is merely a typographical error and bears no significance.

F.3. Examination by the Authority

51. As regards the submission of the interested parties that the applicability of BIS standard shall reduce the quantity of imports, the Authority notes that the present investigation is to determine whether the imports of the subject goods from the subject country are dumped or not. Any action taken by BIS shall impact the qualitative aspect of the goods but not the dumping of the subject goods, if any.
52. As regards the concerns expressed by the interested parties regarding the import data used by the applicants in their petition, the Authority notes that for the purpose of the initiation, the Authority has relied upon DG-Systems data. Thus, no prejudice could have caused to the interested parties on this count.
53. Further, post initiation of the investigation, the Authority also received transaction wise import data from DGCI&S. However, as noted by the interested parties, and by correlating exporter data with both DGCI&S data and DG Systems data, the Authority noted that when the subject goods of various thicknesses are imported under a particular invoice, the DGCI&S data reports entire such quantity of that invoice under only one thickness head whereas DG Systems data reports separate entries for separate items in one invoice. 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.
54. As regards the contentions of the interested parties regarding the methodology used for conversion of import data from SqM to MT, the Authority notes that the product under consideration is generally sold in square meters in the Indian market. The domestic industry maintains its quantitative data related to production, sales, stock etc. in square meters only. However, for the purpose of the subject investigation, the domestic industry has proposed conversion of all qualitative parameters from SqM to MT on the basis of standard weight/density of glass (2.5 kg/m³). Accordingly, the Authority has determined the constructed normal value and non-injurious price in MT on the basis of the standard weight of glass.
55. As per the questionnaire response submitted by co-operating producers/exporters, it is noted that the standard weight/density of glass claimed varied for different PCN types depending on the thickness of the glass, curve in the glass, cuttings in the glass such as

in cooktops/chimneys etc. Therefore, for apple-to-apple comparison between exported subject goods and subject goods manufactured by domestic industry and for fair calculation of dumping and injury margin, the Authority has used the standard weight of glass to convert subject goods exported to India from China PR from square meters to weight in MT.

56. As regards the issue of incorrect declaration provided by the applicants, the Authority notes that the domestic industry stated in their petition that they are not related to any exporter or importer. The Authority has further verified the submissions made by the domestic producers from the transaction wise import data received from DG Systems and holds that they have not imported the subject goods during the POI or the injury period.
57. As regards the eligibility of CCCME as interested party, the Authority notes that though, CCCME has not registered as an interested party in the subject investigation within the timeline prescribed, the Authority has nevertheless dealt with the submissions made by CCCME at appropriate places.

G. DETERMINATION OF NORMAL VALUE, EXPORT PRICE AND DUMPING MARGIN

58. Under Section 9A(1)(c) of the Act, normal value in relation to an article means:

“(c) “normal value”, in relation to an article, means –

(i) the comparable price, in the ordinary course of trade, for the like article when destined for consumption in the exporting country or territory as determined in accordance with 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 country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country 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 country or territory to an appropriate third country as determined in accordance with the rules made under sub-section (6); or

(b) the cost of production of the said article in the country 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 country other than the country of origin and where the article has been merely transhipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.”

G.1. Submissions of the other interested parties

59. The other interested parties have submitted as follows with regards to normal value, export price and dumping margin.
- a. Designation of China PR as a Non-Market Economy (NME) is not in accordance with applicable laws and procedures.
 - b. The relevant provision in Section 15 of China’s accession protocol which allowed for treatment of China PR as an NME has expired on 11th December, 2016. Therefore, there is currently no provision prevailing which allows the Authority to treat China PR as an NME in any investigation.
 - c. Even if the Authority determines that China PR is a non-market economy for the purpose of this investigation, the Authority cannot directly resort to calculating the normal value based on the third methodology in Paragraph 7 of Annexure I to the Rules (i.e., *on any other reasonable basis*).
 - d. The Authority must first attempt to determine the normal value based on; (i) price or constructed value in a market economy third country, or (ii) the price from such a third country to other countries, including India. Only if it is not possible to determine normal value based on these two methods, it can be determined on any other reasonable basis.
 - e. Decision of the Hon’ble Supreme Court of India in the case of Shenyang Matsushita, 2005 (181) ELT 320 (SC) also supports the view that the Authority must proceed to determine normal value on any other reasonable basis only if it has exhausted the first two methods.
 - f. There is no reason provided in the petition as to why the Authority cannot calculate the normal value based on the first two methods.
 - g. The information provided by the domestic industry regarding the calculation of normal value has been kept entirely confidential, and it is therefore not possible for the respondents to answer any of the claims in that regard.
 - h. The dumping margin provided by the domestic industry should not be relied upon without any verification from the Authority.

G.2. Submissions of the domestic industry

60. The domestic industry has submitted as follows with regard to the normal value, export price and dumping margin.
- a. China PR should be treated as an NME in accordance with Article 15(a)(i) of China's Accession Protocol and the normal value should be determined in terms of Annexure I, Rule 7 of the Rules.
 - b. Paragraph 8 of Annexure I to the Rules leaves no choice to the Authority but to presume that China is an NME, unless the exporters prove otherwise. Therefore, regardless of the expiry of Section 15(a)(ii) of China's accession protocol, the Authority is bound by Paragraph 8 to presume that China is an NME.
 - c. Market economy status is not automatic upon the expiry of Section 15(a)(i), but rather, it would require China's compliance with the other provisions of Section 15 of the Accession Protocol.
 - d. The market economy claim of the exporters should not be accepted, as there is significant government intervention in several important sectors of the Chinese economy, warranting the maintenance of non-market economy status of China PR.
 - e. Market economy status cannot be granted unless the responding Chinese exporters pass the test in respect of each and every parameter laid down under the rules.
 - f. The market economy claim of the producers from China PR was rejected on the same basis in several recent investigations.
 - g. Market economy status cannot be given unless the responding Chinese exporters establish that the actual purchase prices of major inputs substantially reflect market values.
 - h. Market economy treatment must be rejected if Chinese exporters are unable to establish that their books are consistent with International Accounting Standards.
 - i. It is not for the Authority to establish that the responding companies are operating under market economy environment. But it is for the responding Chinese exporters to establish that they are operating under market economy conditions.
 - j. Market economy status cannot be granted unless the responding company and its group as a whole make the claim. If one or more companies forming part of the group has not filed the response, the claim for market economy status must be rejected.

- k. The normal value in China PR can thus be determined on the basis of cost of production in India, duly adjusted, including selling, general and administrative expenses and profit as per the consistent practice of the DGTR.

G.3. Examination by the Authority

61. The Authority sent questionnaires to the known producers / exporters from the subject country, advising them to provide information in the form and manner prescribed by the Authority. The following producers have filed response to the exporter's questionnaire:
 - a. Foshan Shunde Dehong Glass Industry Co., Ltd
 - b. Zhongshan Huangpu Jinfulai Glass Craft Factory
 - c. Chuzhou Xinjiang Glass Appliances Co. Ltd.
 - d. Foshan Shunde Gaohua Glass Technology Co., Ltd.
 - e. Zhangjiagang Weiyu Glassware Co., Ltd.
 - f. Jiangyin City Heng Feng Plastic and Glass Co., Ltd.
 - g. SCHOTT Glass Technologies (Suzhou) Co., Ltd.
 - h. Benxi Chengxin Chengxin Electrical Co., Ltd
 - i. Lianyungang Chengxin Glass Products Co., Ltd
 - j. Pinghu Chengxin Glass Co., Ltd.
 - k. Jiangsu Xiuqiang Glasswork Co., Ltd
 - l. Jiangyin Suifeng Glass Co., Ltd
 - m. Zhongshan Meiyi Appliance Co. Ltd

G.3.1. Determination of normal value

Examination of Market Economy Treatment

62. The Authority sent questionnaires to the known producers / exporters from the subject country, advising them to provide information in the form and manner prescribed by the Authority. The Authority notes that none of the producers/exporters have filed a response to the relevant questionnaire to claim market economy treatment.

Normal value for China PR

63. Article 15 of China's Accession Protocol to the WTO provides as follows:

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

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

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

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

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

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

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

64. The applicant has relied upon Article 15(a)(i) of China's Accession Protocol as well as para 7 of the Annexure I. The applicant has claimed that producers in China PR must be asked to demonstrate that market economy conditions prevail in their industry producing the like product with regard to the manufacture, production and sale of the product under consideration. It has been stated by the applicant that in case the responding Chinese producers are not able to demonstrate that their costs and price information are market-driven, the normal value should be calculated in terms of provisions of Para 7 and 8 of Annexure- I to the Rules.
65. It is noted that while the provision contained in Section 15 (a)(ii) has expired on 11.12.2016, the provision under Article 2.2.1.1 of WTO Anti-dumping Agreement read with the obligation under Section 15(a)(i) of the Accession Protocol require criterion stipulated in paragraph 8 of Annexure I of the Rules to be satisfied through the information/data to be provided in the supplementary questionnaire on claiming market economy treatment. It is noted that since the responding producers/exporters from China PR have not submitted response to the supplementary questionnaire the normal value computation is required to be done as per the provisions of paragraph 7 of Annexure I of the Rules.
66. As none of the producers from China PR have claimed determination of normal value on the basis of their own data/information, the normal value has been determined in accordance with paragraph 7 of Annexure I of the Rules, which reads as under:
- “In case of imports from non-market economy countries, normal value shall be determined on the basis of the price or constructed value in a market economy third country, or the price from such a third country to other countries, including India, or where it is not possible, on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted, if necessary, to include a reasonable profit margin. An appropriate market economy third country shall be selected by the designated authority in a reasonable manner [keeping in view the level of development of the Country concerned and the product in question] and due account shall be taken of any reliable information made available at the time of the selection. Account shall also be taken within time limits; where appropriate, of the investigation if any made in similar matter in respect of any other market economy third country. The parties to the investigation shall be informed without unreasonable delay the aforesaid selection of the market economy third country and shall be given a reasonable period of time to offer their comments.”*
67. The Authority notes that under the provisions of para (7) of Annexure I, the normal value may be determined on the basis of price or constructed value in a third country, or the price from such country to other countries, including India. However, when such basis is not possible, only then the Authority can determine normal value on any other reasonable basis, including the price paid or payable in India.

68. As per paragraph 7 of Annexure I to the Rules, the Authority may move to the third method of determining normal value on any reasonable basis, when it has exhausted the first method, that is, price or constructed value in a third country, and the second method, that is, price from a third country to other countries, including India. However, it is noted that no information/evidence has been provided by the parties for the construction of the normal value on the basis of the first two methods. The Authority has not been provided with information regarding the price or constructed value of the subject goods in a market economy third country, or the price from such third country to other countries, including India. Also, import from other countries into India (excluding subject country) are very low (143 MT) as compared to total imports of subject goods into India. In the absence of the above information/evidence, the Authority holds to construct normal value based on the third method, i.e., *on any other reasonable basis*. Consequently, the normal value has been determined in terms of "price actually paid or payable in India" as stipulated in Para VII of the Annexure -I to the Anti-dumping Rules, 1995. The normal value has been computed on the basis of the cost of production of the domestic industry, with reasonable addition for selling, general and administrative expenses, and profits.

G.3.2. Determination of Export Price

Export price for cooperating exporters/producers

i. M/s Foshan Shunde Dehong Glass Industry Co., Ltd.(Producer/Exporter) China PR, M/s Foshan Walsin Electrical Appliance Company Limited(Exporter/ Trader) China PR and M/s Haltech Industrial Company Limited(Exporter/Trader) Hong Kong

69. During the POI, Foshan Shunde Dehong Glass Industry Co., Ltd., China PR, has exported *** MT of subject goods for invoice value *** RMB to India on delivered (Ex-Work) basis indirectly through an unrelated exporter/trader namely, Foshan Walsin Electrical Appliance Company Limited. Further, Foshan Walsin Electrical Appliance Company Limited, China PR has also exported subject goods to India indirectly through another related exporter/trader namely, Haltech Industrial Company Limited, Hong Kong, and Haltech Industrial Company Limited, Hong Kong has exported subject goods to India to unrelated customers in India. The producer/exporter has claimed adjustments on accounts of credit cost only as goods has been exported to India on delivered (Ex-works) basis. Accordingly, the PCN-wise weightage average of net export price at ex-factory level so determined is as shown in the dumping margin Table below.

ii. M/s Zhongshan Huangpu Jinfulai Glass Craft Factory (Producer/Exporter) China PR, M/s Foshan Dimple Electric Appliance Co., Ltd. (Exporter/Trader) China PR and M/s Dimple HK Ltd.(Exporter/Trader) Hong Kong

70. During the POI, Zhongshan Huangpu Jinfulai Glass Craft Factory, China PR, (hereinafter referred to as Jinfulai) has exported *** MT of subject goods to India on delivered (ex-work) basis indirectly through an unrelated exporter/trader namely, Foshan Dimple Electric Appliance Co., Ltd., China PR, out of which Foshan Dimple Electric Appliance Co., Ltd., China PR has exported *** MT of subject goods to India directly to unrelated customers in India and rest of *** MT has been exported to India indirectly through another related exporter/trader namely, Dimple HK Ltd., Hong Kong to unrelated customers in India. The producer/exporter has claimed adjustments on accounts of credit cost only as goods has been exported to India on delivered (Ex-works) basis. Accordingly, the PCN-wise weightage average of net export price at ex-factory level so determined is as shown in the dumping margin Table below.

iii. M/s Foshan Shunde Gaohua Glass Technology Co., Ltd. (Producer/Exporter) China PR and M/s Zhongshan Cucinarte Intelligent Kitchen Co., Ltd. (Exporter/Trader) China PR

71. During the POI, Foshan Shunde Gaohua Glass Technology Co., Ltd., China PR, (hereinafter referred to as Gaohua) has exported subject goods to India indirectly through an unrelated exporter/trader namely, Zhongshan Cucinarte Intelligent Kitchen Co., Ltd., China PR. Further, Zhongshan Cucinarte Intelligent Kitchen Co., Ltd., China PR has exported subject goods to India to unrelated customers only. The producer/exporter has exported *** MT of subject goods to India. The dumping margin so determined is shown in the dumping margin table below.

iv. Chuzhou Xinjiang Glass Appliances Co., Ltd., China PR

72. During the POI, Chuzhou Xinjiang Glass Appliances Co., Ltd., China PR, has exported subject goods to India directly to unrelated customers only. The producer/exporter has exported *** MT of subject goods to India on FOB basis. The producer/exporter has claimed adjustments on account of inland transportation, credit cost and bank charges. Accordingly, the PCN-wise weightage average of net export price at ex-factory level so determined is as shown in the dumping margin table below.

v. SCHOTT Glass Technologies (Suzhou) Co., Ltd.

73. SCHOTT Glass Technologies (Suzhou) Co., Ltd., (hereinafter referred as "SCHOTT Glass") is a producer of subject goods in China PR. SCHOTT Glass has produced and exported the subject goods directly to unrelated customers in India. SCHOTT Glass has provided relevant information in prescribed Exporter questionnaire format.
74. SCHOTT Glass has provided PCN wise information relating to exports of subject goods to India in Appendix 3A of the Exporters questionnaire response. It is noted that SCHOTT Glass has produced and exported *** MT of subject goods on FOB delivery terms to unrelated customers in India. SCHOTT Glass has claimed adjustments on

account of inland transportation, port and other related expenses, credit cost and bank charges, which have been allowed by the Authority after verification.

75. The Authority has verified the PCN wise information for the exports to India reported in the questionnaire response by SCHOTT Glass. The weighted average dumping margin determined for SCHOTT Glass is given in the dumping margin table below.

vi. Zhangjiagang Weiyu Glassware Co., Ltd. (Weiyu Glassware), Zhangjiagang Weiyu International Trading Co., Ltd. (Weiyu Trading), and Weikang (Hong Kong) Limited

76. Weiyu Glassware has filed the exporter's questionnaire response along with its related trader Weiyu Trading, China and unrelated trader Weikang (Hong Kong) Limited. It is noted from the response that *** MT of subject goods has been sold by Weiyu Glassware to Weiyu Trading, China. Weiyu Trading, China has in turn exported the same to India through its unrelated trader Weikang (Hong Kong) Limited. The adjustments on account of inland transportation have been claimed by the said producer and trader. The said adjustments have been allowed after due desk verification. Further, both the related and unrelated trader have incurred losses on the export of subject goods to India. Therefore, the appropriate adjustment of losses has been made in the export price. Accordingly, the weighted average export price determined for Weiyu Glassware is given in the dumping margin table below.

vii. Jiangyin City Hengfeng Plastic and Glass Co., Ltd. (Hengfeng)

77. Hengfeng has filed the exporter's questionnaire response informing that the company has exported *** MT of the subject goods manufactured by itself to India directly. Adjustments were claimed on account of inland freight, port charges and other related expenses, credit cost and bank charges. In this regard, however, the Authority notes that Hengfeng has exported only curved coloured toughened glass used in washing machine during the POI. The Authority holds to exclude this type of toughened glass from the scope of PUC as the same has not been manufactured by the domestic industry during the POI.
78. Accordingly, the Authority has decided not to determine individual dumping and injury margins for Hengfeng.

viii. M/s Jiangyin Suifeng Glass Co., Ltd. (producer) exporting subject goods through related exporter M/s Zhangjiagang Qianchen Appliance Co., Ltd

79. The Authority notes that the producer M/s Jiangyin Suifeng Glass Co., Ltd. (Suifeng) has exported the subject goods through related exporter M/s Zhangjiagang Qianchen Appliance Co., Ltd. (Qianchen) during the POI. Both the aforementioned producer and exporter have provided their separate detailed responses to exporter's questionnaire and provided information for the determination of the Net Export Price (NEP). During the POI, the aforesaid companies have exported the subject goods to India of a total quantity

of *** MT having total FOB value of their exports of US\$ ***. Adjustments were claimed by them on account of inland transportation, port and handling expenses and credit cost. The said adjustments have been allowed after due desk verification. Accordingly, the weighted average export price determined for Suifeng is given in the dumping margin table below.

ix. M/s Zhongshan Meiyi Appliance Co., Ltd. (producer) exporting subject goods through unrelated exporter M/s Zhongshan Foodstuffs Imp. and Exp. Co. Ltd. of Guangdong

80. The Authority notes that the producer M/s Zhongshan Meiyi Appliance Co., Ltd. (hereinafter referred to as Meiyi) has exported the subject goods through unrelated exporter M/s Zhongshan Foodstuffs Imp. and Exp. Co. Ltd. of Guangdong (hereinafter referred to as Zhongshan Foodstuffs) during the POI. Both the aforementioned producer and exporter have provided their separate detailed responses to exporter's questionnaire and provided information for the determination of the Net Export Price (NEP). During the POI, the aforesaid companies have exported to India a total quantity of *** MT of subject goods on FOB basis. Adjustments were claimed by them on account of inland transportation, port and handling expenses and credit cost. The said adjustments have been allowed after due desk verification. Accordingly, the weighted average export price determined for Meiyi is given in the dumping margin table below.

x. M/s Jiangsu Xiuqiang Glasswork Co., Ltd.

81. The Authority notes that the producer M/s Jiangsu Xiuqiang Glasswork Co., Ltd. (hereinafter referred to as Xiuqiang) exported the subject goods to India directly during the POI and submitted a detailed response to exporter's. During the POI, the company has exported to India a total quantity of *** MT of subject goods having on FOB value. Adjustments were claimed by them on account of inland transportation, port and handling expenses and credit cost. The said adjustments have been allowed after due desk verification. Accordingly, the weighted average export price determined for Xiuqiang is given in the dumping margin table below.

xi. Benxi Chengxin Chengxin Electrical Co., Ltd, Lianyungang Chengxin Glass Products Co., Ltd and Pinghu Chengxin Glass Co., Ltd.

82. The Authority notes that Benxi Chengxin Chengxin Electrical Co. Ltd. (Benxi) and Lianyungang Chengxin Glass Products Co., Ltd (Lianyungang) are related producers of subject goods in China PR and both the producers have exported the subject goods to India indirectly through related exporter Pinghu Chengxin Glass Co., Ltd. (Pinghu). During the POI, Benxi have exported to India a total quantity of *** MT of subject goods having on FOB basis. Adjustments were claimed by them on account of inland transportation. The said adjustments have been allowed after desk verification. Accordingly, the weighted average export price determined for Benxi is given in the dumping margin table below.

83. During the POI, Liangyung have exported to India a total quantity of *** MT of subject goods having on FOB basis. Adjustments were claimed by them on account of inland transportation. The said adjustments have been allowed after desk verification. Accordingly, the weighted average export price determined for Liangyung is given in the dumping margin table below.

Dumping margin for related producers and Exporters

84. It is noted that in the subject investigation cooperative producers Benxi Chengxin Chengxin Electrical Co., Ltd and Lianyungang Chengxin Glass Products Co., Ltd and exporter Pinghu Chengxin Glass Co., Ltd are related to each other and form a group of related companies. It has been a consistent practice of the Authority to consider related exporting producers or exporting producers belonging to the same group as one single entity for the determination of a dumping margin and thus to establish one single dumping margin for them. This is in particular because calculating individual dumping margins might encourage circumvention of antidumping measures, thus rendering them ineffective, by enabling related exporting producers to channel their exports to India through the company with the lowest individual dumping margin.

85. In accordance with the above, the relating exporting producers belonging to the same group are regarded as one single entity and attributed one single dumping margin which is calculated on the basis of the weighted average of the dumping margins of the cooperative producers in the respective groups.

Export price for non-cooperating producers/exporters from China PR

86. The export price for all other producers and exporters that have not participated in the present investigation has been determined on the basis of facts available.

G.3.3. Determination of Dumping Margin

87. Considering the normal value and export price for the subject goods, the dumping margin for the subject goods from the subject country is determined as follows:

SN	Name of Producer	Currency/ Unit	Constructed Normal value	Export Price	Dumping Margin	Dumping Margin (%)	Dumping Margin (Range)
1	Foshan Shunde Dehong Glass Industry Co., Ltd	USD/MT	***	***	***	***	Negative
2	Zhongshan Huangpu Jinfulai	USD/MT	***	***	***	***	Negative

	Glass Craft Factory						
3	Chuzhou Xinjiang Glass Appliances Co. Ltd.	USD/MT	***	***	***	***	20-30
4	Foshan Shunde Gaohua Glass Technology Co., Ltd.	USD/MT	***	***	***	***	10-20
5	Zhangjiagang Weiyu Glassware Co., Ltd.	USD/MT	***	***	***	***	30-40
6	SCHOTT Glass Technologies (Suzhou) Co., Ltd.	USD/MT	***	***	***	***	Negative
7	Benxi Chengxin Chengxin Electrical Co., Ltd.	USD/MT	***	***	***	***	*60-70
8	Lianyungang Chengxin Glass Products Co., Ltd	USD/MT	***	***	***	***	*60-70
9	Jiangsu Xiuqiang Glasswork Co., Ltd	USD/MT	***	***	***	***	Negative
10	Jiangyin Suifeng Glass Co., Ltd	USD/MT	***	***	***	***	0-10
11	Zhongshan Meiyi Appliance Co. Ltd	USD/MT	***	***	***	***	0-10
12	Others	USD/MT	***	***	***	***	60-70

* Weighted average dumping margin, dumping margin % and dumping margin range.

H. EXAMINATION OF INJURY AND CAUSAL LINK

H.1. Submissions by the other interested parties

88. The other interested parties have submitted as follows with regards to injury and causal link.

- a. The domestic industry has not suffered material injury in the current investigation. All volume related parameters such as production, capacity utilization, domestic sales, productivity, number of employees, etc. have significantly increased over the injury investigation period.
- b. The evidence submitted by applicant did not establish a significant price effect under Article 3.2 of ADA and Para (ii) of the Annexure II to the Rules.
- c. No details/evidence provided by the domestic industry as part of the application for the interested parties to assess the increase of imports either in absolute terms or in relative terms.
- d. The domestic selling prices have come down over the injury investigation period. On the basis of CIF prices from China which have been provided only in indexed numbers, the import prices from China, on the other hand, have increased by 38% over the injury investigation period. However, when the decline in the domestic prices is objectively examined, it may be seen that there is no relationship between the import prices and the domestic prices. Both are moving in inverse directions.
- e. With regard to marginal decline in cost as alleged by the domestic industry, it may be seen that there is a significant decline in the cost per MT of the domestic industry by 36% over the injury investigation period which by no stretch of imagination can be considered as a marginal decline. It is submitted that while the cost per MT has come down by 36% in the POI, the domestic selling prices have come down only by 20% in POI as compared to the base year 2018-19. It indicates that there is a direct relationship between the domestic selling prices and cost of the domestic industry as the domestic selling prices followed the trend of decline in cost.
- f. There is a direct relationship between domestic selling prices and import prices from other countries.
- g. The price undercutting cannot be considered as a factor of injury unless there is an adverse effect on the sales, production, capacity utilization etc. of the domestic industry which is not the case in the current investigation.
- h. The price undercutting computed in the current investigation is on the basis of arbitrary use of import data by the domestic industry. Therefore, no injury can be alleged in the current investigation on the basis of price undercutting.
- i. The other interested parties sought to draw parallels in the instant investigation with the case of *Bridgestone*.
- j. There is no change in the production capacity of the domestic industry, and it has remained constant over the injury investigation period. The capacity utilization by the domestic industry has increased by 11% over the injury investigation period. The production of PUC has gone up from 100 in base year 2018-19 to 328 in the POI. It indicates there is a significant increase of 228% in production of PUC by the domestic industry. Further, the increase in production of PUC of the domestic industry in POI is by 45 percentage basis points as compared to immediate previous year 2020-21 and this increase in production happened simultaneously with the significant increase in the domestic prices by 15 percentage basis points. Considering the above facts, there is no injury to the domestic relating to capacity, production and capacity utilization.

- k. The applicants acknowledged in the application that the sales volume of the domestic industry has increased over the injury investigation period and therefore there is no injury with respect to sales volume of the domestic industry.
- l. The applicants have admitted that number of employees and as well as wages paid to them have increased over the injury investigation period.
- m. The domestic industry has alleged that average stock increased despite an increase in demand. It is submitted that this factor is not relevant for the injury examination in the current investigation in view of the nature of the product. The domestic industry in the application has itself mentioned that the glass used as the raw material is cut, drilled and grinded as per the customer required sizes before the process of toughening. It is due to the reason that after the process of toughening the glass cannot be cut, drilled or grinded. Therefore, the inventory, if any, lying with the domestic industry would be customer specific and would be waiting for dispatch but not due to the fact that the domestic industry is not able to sell the PUC.
- n. The losses of the domestic industry have significantly improved by 73 percentage points over the injury investigation period. Similarly, ROCE and cash profit of the domestic industry have also followed the same trend and have improved.
- o. The market share of the domestic industry has increased to 253% in the POI as compared to base year. Such an increase in the market share of the domestic industry is significant by all means. Further, the rate of increase in both sales and market share of the domestic industry is significantly higher than the rate of increase in demand.
- p. The only possible reason for not including other major domestic producers is to mislead the Authority with inaccurate and non-representative data. From market intelligence, these producers not considered by the applicants are considerably profitable. Hence, their inclusion in the computation of injury margin will not only provide a more realistic number but will also be more representative of the entire industry.
- q. The main cause of injury to the domestic industry is the non-meeting of required specifications of the products and inability to manufacture the PUC as per the specifications of the major users like Whirlpool. The products of the DI have a very high rate of rejection as they do not conform to the parameters or specifications of the users. Poor finish, uneven edges, low quality polish, and inaccurate dimensions are a regular feature of domestic producers' products.
- r. The unavailability of the underlying raw material also results in low-capacity utilization on part of the domestic producer which further aggravates the injury caused by their inability to meet user demands.
- s. The Authority must consider the "best utilization" principle to ensure that the impact of the high fixed costs per unit is normalized.

H.2. Submissions by the domestic industry

- 89. The domestic industry has made the following submissions with regard to injury and causal link.
 - a. The data on record clearly demonstrates that the dumped imports from the subject country has caused significant injury to the domestic industry.

- b. There has been a constant increase in the volume of imports of PUC from the subject country. The imports have increase both in absolute and relative terms.
- c. The landed value of imports continues to undercut the prices of the subject goods in the country.
- d. The import prices from China are much below the cost of production and net sales realization of the domestic industry indicating clear price suppression/depression. The price underselling has been positive and significant throughout the injury investigation period.
- e. There has been significant negative impact of the imports on the economic parameters of the domestic industry. The domestic industry has severely unutilized capacity despite there being sufficient demand of the PUC in the country.
- f. The sales of the domestic industry have not increased in tandem with the increase in demand of the subject goods in the country. This is also evident from the fact that while the share of imports in demand increased by around 17%, the share of domestic producers in demand decreased by 16%.
- g. The price pressure put by the imports has ensured that the domestic industry has not been able to increase its selling price leading to significant losses and negative ROCE.
- h. The low-priced imports have put the domestic industry in a peculiar position where whenever the domestic industry makes attempt to get a decent market share, it is forced to sell its product at losses. This phenomenon is clearly visible in POI where the domestic industry was able to increase its sales but it remained in losses on account of lower selling price.
- i. Any improvement in few parameters of the domestic industry cannot be construed to mean that there is no injury to the domestic industry. In terms of the settled WTO jurisprudence, past practice of the Authority and the precedents of the courts in India, the examination of injury parameters cannot be done in a tick-mark approach as purported to be done by the interested parties.
- j. None of the interested parties has provided any evidence on record as to how the domestic industry has suffered injury due to factors other than dumping from the subject country. Only bare unsubstantiated statements have been made. Therefore, the submissions of the interested parties are required to be ignored.
- k. While there has been increase in imports, the import prices have improved. Due to this, domestic industry was able to increase its price and minimize its losses. However, the import prices continue to be below the cost and prices of the domestic industry. The domestic industry has not been able to match import prices, resulting into loss of orders and market share. This clearly establishes the causal link between the dumped imports and injury to the domestic industry.
- l. Despite the onset of Covid, the Chinese exporters continue to enjoy dominant position in the Indian market holding more than 60% of the market share. Further, the imports from China continued to be dumped in the Indian market below the cost of production, selling price and the non-injurious prices of the domestic industry.

- m. The performance parameters of the domestic industry have either declined or remained stagnant despite substantial increase in the demand of the PUC in the country. Despite such increase in demand, around ***% of the capacities of the domestic industries vis-à-vis PUC has remained idle throughout the injury period while the imports from China kept on swelling. This clearly indicates that the injury caused to the domestic industry is on account of the dumped imports from China.
- n. It was submitted that the demand in the domestic market has increased substantially. However, market share of the domestic industry has declined. At the same time, the market share of the subject country in demand has increased significantly from the base year to the POI.

H.3. Examination by the Authority

- 90. The Authority has taken note of the submissions made by the interested parties and has examined various parameters in accordance with the Rules after duly considering the submissions made by the interested parties. The injury analysis made by the Authority hereunder *ipso facto* addresses the various submissions made by the interested parties.
- 91. 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. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, inventory, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the Rules.
- 92. As regards the submissions relating the volume effect of the dumped imports, the Authority notes that there has been a significant increase in imports during the injury investigation period. The volume of imports relative to production in the country and the consumption/demand has also shown significant increase during the injury investigation period.
- 93. As regards the submissions relating the price effect of the dumped imports, the Authority notes that the import prices have increased over the injury investigation period. On the other hand, the net sales realization and the cost of sales of the domestic industry has decreased. The Authority notes that while the import price from China has increased, it

continues to be below the cost of production and selling price of the domestic industry. The low prices of the imports from China have compelled the domestic industry to bring down its selling price. The extent of price pressure exerted by the imports from the subject country is evident from the fact that despite significant decrease in the cost of sales of the domestic industry and increase in the imports price, the domestic industry is still not able to recover its losses, as the import prices are still below the cost of sales and net sales realization of domestic industry.

94. As regards the submission that there is a direct correlation between the import prices from other countries and the selling price of the domestic industry, the Authority notes that the imports from other countries are in insignificant quantities. Such insignificant quantities cannot affect the selling price of the domestic industry.
95. As regards the contention that price undercutting cannot be considered as a factor of injury in terms of the *Bridgestone* case, the Authority notes that price undercutting examination has been carried out to determine the price effect of the dumped imports only. Injury, as mandated by Annexure II has been analyzed in this final finding vis-à-vis the mandatory factors listed under para (iv).
96. As regards the submission that the price undercutting has been computed by the applicants on the basis of arbitrary/incorrect usage of import data, the Authority notes that the price undercutting in the present final finding is determined on the basis of the import data acquired by the Authority from DG Systems.
97. As regards the contention of the interested parties that there has been considerable improvement in the parameters such as capacity utilization, market share, employment and wages etc., the Authority notes that the improvement in such parameters is largely on account of the commencement of the production of PUC by TPRS Enterprises in 2020-21.
98. As regards the contention relating to average stocks/inventory of the domestic industry, the Authority notes that since the subject goods are made-to-order products, the change in inventory is not a relevant factor of injury in the facts and circumstances of the present case.
99. The Authority takes note of the fact that while the demand of the subject goods in the domestic market has increased substantially, market share of the domestic industry has declined. During the same period, the share of imports from the subject country in demand has increased significantly.
100. As regards the submission of the domestic industry that whenever the domestic industry makes attempt to get a decent market share, it is forced to sell its product at losses, the Authority notes that the evidences on record indicates that the imports are

restricting/preventing the domestic industry from increasing their prices to a profitable level.

101. The Authority also takes note of the fact that despite substantial reduction in the domestic selling prices to match the import prices from the subject country, the domestic producers have still not been able to match the import prices. On account of this, the share of imports from subject country in demand has seen a steady upwards trend with a significant increase in the POI.

I. Volume of the dumped imports, and demand/consumption

102. 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 transaction wise import data procured from DG Systems. The import volumes of the subject goods from the subject country, share of the dumped imports and demand during the injury investigation period are as follows:

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Sales of domestic industry	MT	***	***	***	***
Trend	Indexed	100	122	307	357
Sale of other Indian producers	MT	***	***	***	***
Trend	Indexed	100	91	78	63
Total domestic sales	MT	***	***	***	***
Trend	Indexed	100	94	97	88
Imports from China PR	MT	15619	15358	20390	30176
Un-dumped imports	MT	0	0	0	2607
Dumped imports from China PR	MT	15619	15358	20390	27569
Imports from other countries	MT	480	546	1535	143
Total imports	MT	16099	15904	21926	30319
% share of China PR in imports	%	97%	97%	93%	100%
% share of dumped imports from China PR in total imports	%	97%	97%	93%	91%
% share of other countries in total imports	%	3%	3%	7%	0%
Total demand/consumption	MT	***	***	***	***
Trend	Indexed	100	96	118	141

103. It is seen that demand for subject goods has increased throughout the injury investigation period with a marginal decline in 2019-20 over 2018-19. The volume of imports from the subject country have also increased throughout the injury investigation period. The Authority notes that the dumped imports from China have almost doubled from 15619

MT in the base year to 27569 in the POI. At the same time, the share of other countries in imports has declined. Further, the share of the imports from subject country in demand has also increased from ***% in the base year to ***% in the POI.

II. Imports from the subject country relative to production and consumption

104. The Authority has analyzed the increase of imports from the subject country both in absolute terms and relative terms by comparing the imports with the domestic production for each year:

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Imports from subject country	MT	15,619	15,358	20,390	30,176
Dumped Imports from subject country	MT	15,619	15,358	20,390	27,339
Domestic Production (Applicant)	MT	***	***	***	***
Trend	Indexed	100	122	313	371
Domestic Production (Supporter - Nanda Glass)	MT	***	***	***	***
Trend	Indexed	100	107	113	102
Domestic Production (Supporter - Shri Ashtavinayak)	MT	***	***	***	***
Trend	Indexed	100	118	86	71
Domestic production (Applicant + Supporter)	MT	***	***	***	***
Trend	Indexed	100	113	135	133
Domestic Production (Other Producers)	MT	***	***	***	***
Trend	Indexed	100	74	58	41
Total Indian production	MT	***	***	***	***
Trend	Indexed	100	94	97	88
% Share of subject country in comparison to production (Total Indian Production)	%	***	***	***	***
Trend	Indexed	100	104	135	220
% Share of Dumped imports from subject country in comparison to production (Total Indian Production)	%	***	***	***	***
Trend	Indexed	100	105	135	202

105. It is seen that:

- a. The volume of dumped imports from China PR have increased during the injury investigation period.

- b. There is a significant increase in production by the applicants throughout the injury investigation period whereas the production of the other domestic producers has declined.
- c. The volume of imports in relation to the production has increased from ***% in the base year to ***% in the POI.

III. Price effect of the dumped imports

106. In terms of Annexure II (ii) of the Rules, with regard to the effect of the dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared with the price of the like product 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. In this regard, a comparison has been made between the landed price of imports from the subject country with the net sales realization of the domestic industry for the subject goods.

a. Price undercutting

107. To determine price undercutting, a comparison has been made between the landed value of the product and the net selling price of the domestic industry, net of all rebates and taxes, at the same level of trade.

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Landed price of imports	Rs/MT	65425	63223	66257	79093
Landed price of dumped imports	Rs/MT	65425	63223	66257	73452
Net selling price of domestic industry	Rs/MT	***	***	***	***
Trend	Indexed	100	67	60	74
Price undercutting	Rs/MT	***	***	***	***
Price undercutting	%	***	***	***	***
Price undercutting	Range	80-90	20-30	0-10	10-20
Price undercutting (dumped imports)	Rs/MT	***	***	***	***
Price undercutting (dumped imports)	%	***	***	***	***
Price undercutting (dumped imports)	Range	80-90	20-30	0-10	10-20

108. It is noted that price undercutting is positive throughout injury investigation period. The price undercutting has declined till 2020-21 with an increase in the POI.

b. Price suppression/depression

109. In order to determine whether the effect of imports is to depress prices to a significant degree or prevent price increases which otherwise would have occurred, the information given by the domestic industry for the changes in the costs and prices over the injury period has been compared with the landed value.

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Cost of Sales	Rs/MT	***	***	***	***
Trend	Indexed	100	93	66	55
Selling Price	Rs/MT	***	***	***	***
Trend	Indexed	100	67	60	74
Landed value from subject country	Rs/MT	65425	63223	66257	79093
Trend	Indexed	100	97	101	121
Landed value of dumped imports from subject country	Rs/MT	65425	63223	66257	73452
Trend	Indexed	100	97	101	112

110. It is seen that the landed value of the subject goods from the subject country is much below the cost of production of the domestic industry. The landed value of imports is also below the selling price of the domestic industry. The selling price of the domestic industry has also been below the cost of production. The Authority notes that the subject goods are preventing the domestic industry from increasing their prices to a remunerative level. Thus, the imports have caused both, price suppression and depression.

IV. Economic parameters of the domestic industry

111. Annexure II to the Rules provide that the examination of the impact of the dumped imports on the domestic industry should include an objective and unbiased evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments. Various injury parameters relating to the domestic industry are discussed below.

a. Changes in Market Share held by the Indian producers

112. Market share of the domestic industry and other Indian producers is as below:

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Imports from subject country	MT	15619	15358	20390	30176
Imports from other countries	MT	480	546	1535	143
Total imports	MT	16099	15904	21926	30319
Sales of domestic industry	MT	***	***	***	***
Trend	Indexed	100	122	307	357
Sales of other domestic Producers	MT	***	***	***	***
Trend	Indexed	100	91	78	63
Total Indian domestic sales	MT	***	***	***	***
Trend	Indexed	100	94	97	88
Demand	MT	***	***	***	***
Trend	Indexed	100	96	118	141
Share in demand					
Imports from subject country	%	***	***	***	***
Trend	Indexed	100	102	111	137
Imports from other countries	%	***	***	***	***
Trend	Indexed	100	118	272	21
Total imports	%	***	***	***	***
Trend	Indexed	100	103	116	134
Total domestic sales	%	***	***	***	***
Trend	Indexed	100	97	82	62

113. The Authority notes that the market share of domestic producers declined significantly from ***% in the POI to ***% in the POI. The Authority further notes that the market share of the imports from the subject country has increased significantly from 51% in the base year to 70% in the POI.

b. Output and Capacity Utilization

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

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Capacity	MT	***	***	***	***
Trend	Indexed	100	100	100	100

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Total production	MT	***	***	***	***
Trend	Indexed	100	95	76	112
Production PUC only	MT	***	***	***	***
Trend	Indexed	100	122	313	371
Capacity utilization (Total production)	%	***	***	***	***
Trend	Indexed	100	96	75	112

115. The Authority notes that the capacity of the domestic industry has remained constant throughout the entire injury investigation period. The production and capacity utilization of the domestic industry has consistently improved during the entire injury investigation period except for the year 2020-21.

c. Inventories

116. Inventories with the domestic industry over the injury period are as below:

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Inventory	MT	***	***	***	***
Trend	Indexed	100	133	467	1219

117. It is seen that the average inventories of the domestic industry has increased significantly. However, the Authority notes that since the subject goods are made-to-order products, the change in inventory is not a relevant factor of injury in the facts and circumstances of the present case.

d. Employment, wages and productivity

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

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Production	MT	***	***	***	***
Trend	Indexed	100	122	313	371
Employees	Nos	***	***	***	***
Trend	Indexed	100	91	143	142
Production/Employee	MT	***	***	***	***
Trend	Indexed	100	150	250	300
Wages	Rs. Lacs	***	***	***	***
Trend	Indexed	100	144	173	223
Wages/employee (Rs)	Rs/Nos	***	***	***	***
Trend	Indexed	100	158	120	157

119. It is seen that the production of the domestic industry has increased throughout the injury period. The number of employees has increased and the productivity per employee has also improved during the injury investigation period. Wages paid per employee has also improved during the injury investigation period.

e. Sales Volume & Value

120. The authority has examined the sales of the domestic industry as under:

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Sales	MT	***	***	***	***
Trend	Indexed	100	122	307	357
Sales Value	Rs Lacs	***	***	***	***
Trend	Indexed	100	82	185	263
Selling Price/unit	Rs/MT	***	***	***	***
Trend	Indexed	100	67	60	74

121. It is noted that the domestic sales of the domestic industry have consistently improved during the injury investigation period. However, there has been a decline in the selling price of the domestic industry when compared to the base year.

f. Profitability, cash profits and return on capital employed

122. Profitability, return on investment and cash profits of the domestic industry over the injury period are as follows:

Particulars	UoM	2018-19	2019-20	2020-21	2021-22 (POI)
Selling Price	Rs./MT	***	***	***	***
Trend	Indexed	100	67	60	74
Cost of Sales	Rs./MT	***	***	***	***
Trend	Indexed	100	93	66	55
Profit & Loss	Rs. Lacs	***	***	***	***
Trend	Indexed	-100	-185	-248	-46
Profit & Loss	Rs./MT	***	***	***	***
Trend	Indexed	-100	-151	-81	-13
Cash Profit	Rs./MT	***	***	***	***
Trend	Indexed	-100	-158	-78	-3
Return on Capital Employed (ROCE)	%	***	***	***	***
Trend	Indexed	-100	-188	-201	-20

123. From the aforesaid table, the Authority notes as follows:

- a. The selling price of the domestic industry has continued to be below cost of production leading to losses.
- b. The domestic industry continues to be in losses though the losses of the domestic industry have declined during the injury period.
- c. The ROCE of domestic industry was negative throughout the injury investigation period.

g. Growth

124. The performance of the domestic industry has improved in some of the volume parameters such as production, sales, and capacity utilization. The performance of the domestic industry has also improved with respect to the profitability and ROCE. However, the market share of the domestic producers have seen a significantly negative growth. Further, the profitability and ROCE of the domestic industry remain to be in negative despite improving upon the previous years. The Authority also notes that the statistical improvement in some of the parameters of the domestic industry is on account of account of the commencement of the production of PUC by TPRS Enterprises in 2020-21

Particulars	2019-20	2020-21	2021-22 (POI)
Production	22%	156%	19%
Domestic Sales	22%	152%	16%
Profit/(Loss) per unit	(51)%	47%	84%
Inventory	33%	250%	161%
Market Share (Applicant)	27%	106%	(3)%
Profit/(Loss)	(85)%	(34)%	82%
PBIT per unit	(55)%	49%	87%
ROI %	(88)%	(7)%	90%

h. Ability to raise capital investment

125. The Authority notes that the domestic industry is not able to recover its cost while selling the subject goods. The import prices are much below the cost of production.

i. Factors affecting prices

126. The Authority notes that the volume of imports during the period of investigation was significant and such imports were at prices significantly below the cost of production of the domestic industry.

j. Magnitude of dumping

127. It is noted that the dumping margin from the subject country is significant.

I. CONCLUSION ON INJURY

128. The authority notes that the volume of imports has increased in absolute terms during the POI. The volume of imports in relation to production and consumption in the country has also increased continuously with a significant increase in the POI. The import prices have increased marginally in the POI, however, the same continues to be below the cost of the domestic industry. The price pressure exerted by the subject imports has adversely affected the profitability, ROCE and other parameters of the domestic industry. The domestic industry is suffering financial losses throughout the injury investigation period. Therefore, the Authority concludes that the domestic industry has suffered material injury on account of the dumped imports from the subject country.

J. MAGNITUDE OF INJURY MARGIN

129. The non-injurious price of the subject goods produced by the domestic industry as determined by the Authority in terms of Annexure III to the Rules has been compared with the landed value of the exports from the subject country for determination of injury margin during the period of investigation.

Injury margin for related producers and exporters

130. It is noted that in the subject investigation cooperative producers Benxi Chengxin Chengxin Electrical Co., Ltd and Lianyungang Chengxin Glass Products Co., Ltd and exporter Pinghu Chengxin Glass Co., Ltd are related to each other and form a group of related companies. It has been a consistent practice of the Authority to consider related exporting producers or exporting producers belonging to the same group as one single entity for the determination of an injury margin and thus to establish one single injury margin for them. This is in particular because calculating individual injury margins might encourage circumvention of antidumping measures, thus rendering them ineffective, by enabling related exporting producers to channel their exports to India through the company with the lowest individual injury margin.

131. In accordance with the above, the relating exporting producers belonging to the same group are regarded as one single entity and attributed one single injury margin which is calculated on the basis of the weighted average of the injury margins of the cooperative producers in the respective groups.

132. The injury margin so worked out is as under:

SN	Name of Producer	Currency / Unit	Non-Injurious Price	Landed Value	Injury Margin	Injury Margin (%)	Injury Margin (Range)
1	Foshan Shunde Dehong Glass Industry Co., Ltd	USD/MT	***	***	***	***	Negative
2	Zhongshan Huangpu Jinfulai Glass Craft Factory	USD/MT	***	***	***	***	Negative
3	Chuzhou Xinjiang Glass Appliances Co. Ltd.	USD/MT	***	***	***	***	10-20
4	Foshan Shunde Gaohua Glass Technology Co., Ltd.	USD/MT	***	***	***	***	Negative
5	Zhangjiagang Weiyu Glassware Co., Ltd.	USD/MT	***	***	***	***	0-10
6	SCHOTT Glass Technologies (Suzhou) Co., Ltd.	USD/MT	***	***	***	***	Negative
7	Benxi Chengxin Chengxin Electrical Co., Ltd.	USD/MT	***	***	***	***	10-20
8	Lianyungang Chengxin Glass Products Co., Ltd	USD/MT	***	***	***	***	10-20
9	Jiangsu Xiuqiang Glasswork Co., Ltd	USD/MT	***	***	***	***	Negative
10	Jiangyin Suifeng Glass Co., Ltd	USD/MT	***	***	***	***	Negative
11	Zhongshan Meiyi Appliance Co. Ltd	USD/MT	***	***	***	***	Negative
12	Others	USD/MT	***	***	***	***	20-30

* Weighted average injury margin, injury margin % and injury margin range.

K. EXAMINATION OF CAUSAL LINK AND NON-ATTRIBUTION ANALYSIS

133. As per the Rules, the Authority, inter alia, is required to examine any known factors other than the dumped imports which at the same time are injuring the domestic industry, so that the injury caused by these other factors may not be attributed to the dumped imports. Factors which may be relevant in this respect include, inter alia, the volume and prices of imports not sold at dumped prices, contraction in demand or changes in the patterns of consumption, trade restrictive practices of and competition between the foreign and domestic producers, developments in technology and the export performance and the productivity of the domestic industry. It has been examined below whether factors other than dumped imports could have contributed to the injury to the domestic industry:

a. Volume and price of imports from third country

134. The Authority notes that imports from other countries are insignificant and have substantially dropped throughout the entire injury investigation period.

b. Contraction in demand

135. It is noted that the demand of the subject goods has increased throughout the injury investigation period.

c. Changes in pattern of consumption

136. There has been no material change in the pattern of consumption of the product under consideration.

d. Trade restrictive practices and competition between the foreign and domestic producers

137. The imports of the subject goods are not restricted in any manner and are freely importable in the country.

e. Export performance

138. The Authority has considered data for the domestic operations only.

f. Productivity

139. The Authority notes that the productivity of the domestic industry has improved during the injury investigation period.

g. Performance of other products of the company

140. The performance parameters of the domestic industry considered in this final finding are based upon the performance for the product under consideration only.
141. It is thus noted that other known factors listed under the Rules do not show that the domestic industry could have suffered injury due to these other factors. The Authority has also examined whether the dumping of the product has caused injury to the domestic industry. The following parameters show that material injury to the domestic industry has been caused by dumped imports:
- a. Imports of the subject goods from subject country have increased in absolute terms as well as in relation to production and consumption.
 - b. The market share of subject imports has increased significantly during injury period, while the share of domestic industry has declined over the same period.
 - c. The dumped imports are undercutting the prices of the domestic industry. Further, the price undercutting has led to depressing effects on the prices of the product in the market.
 - d. The adverse price effects caused by the dumped imports has adversely impacted the profits, cash profits and return on capital employed of the domestic industry.
142. The Authority, thus, concludes that the domestic industry has suffered material injury on account of the dumped imports from the subject country.

L. POST DISCLOSURE COMMENTS

143. The Authority issued the disclosure statement on 27th June, 2023 disclosing essential facts under consideration in the investigation and inviting comments from all the interested parties. Most of the issues raised in the post-disclosure comments have already been raised earlier and addressed appropriately hereinabove. Additional submissions to the extent relevant have been examined below:

L.1 Submissions of the other interested parties

144. Following submissions have been made by the other interested parties:
- a. The Authority has noted that only inland transportation has been claimed as adjustments by Weiyu Group. However, the exporter has claimed adjustments on account of inland transportation (Weiyu Glassware), port and other related expenses, credit cost and bank charges (Weiyu Trading) and bank charges and credit cost (Weikang (Hong Kong)). They have requested the Authority to modify the paragraph in the final finding.
 - b. Interested parties have submitted that the data submitted by the applicant in its petition is different from the data disclosed by the Authority for the injury analysis

in the disclosure statement. They have requested the Authority to clarify the reasons for the revisions in the data in the final findings.

- c. The Authority has not stated that the “domestic industry” in the subject investigation has the capability to produce printed/coloured toughened glass for refrigerator doors but instead has mentioned “domestic producers”. The Authority is requested to clarify whether the domestic industry in the subject investigation has the capability to produce printed/coloured toughened glass for refrigerator doors or some other domestic producers who are not part of the subject investigation have the capability to produce printed/coloured toughened glass for refrigerator doors.
- d. The Authority has excluded curved coloured glass for washing machine based on the fact that the applicant does not carry out the toughening process for curved coloured glass for washing machine. The process of toughening for both the curved coloured glass for washing machine and curved plain glass for washing machine is similar. Therefore, if curved coloured glass for washing machine is excluded from the scope of product under consideration, the Authority should also exclude curved plain glass for washing machine from the scope of the product under consideration.
- e. The Authority has included certain products in the PUC on the ground that the domestic industry has the capability to manufacture them. It is submitted that mere capability of the domestic industry to produce is not sufficient. As per the Manual of Operating Procedure issued by DGTR, only those products which have been supplied by the domestic industry in commercial quantities can be included in the PUC.
- f. Hengfeng has submitted that inadvertently, the Authority has stated “*Hengfeng has exported only curved coloured toughened glass used in refrigerator*” in paragraph 76 of the disclosure statement instead of “*Hengfeng has exported only curved coloured toughened glass used in washing machines*”. They have requested the Authority to rectify the same.
- g. Samsung India has stated that the domestic producers of the toughened glass does not have sufficient capacity to meet their demand. On the basis of the communication made with one of the applicants, M/s GSC Glass, Samsung has stated that the spare capacity available with them is merely ***% of their requirement for refrigerator. Samsung has also contended that mere capability of the domestic industry to produce subject goods of thicknesses 3.2 MM to 3.5 MM is not sufficient for inclusion of such products in the PUC. They have reiterated their request for the exclusion of Euro Deep Grey tinted toughened glass.
- h. The determination of the standing of the domestic industry in the current investigation is fundamentally flawed as the current investigation is being continued on the basis of incorrect definition of the PUC.
- i. All the economic parameters of the petitioners have been on an upward trajectory or depicted a strong level and such trends cannot be termed as situation of dumping or injury.

L.2 Submissions of the domestic industry

145. Following submissions have been made by the domestic industry:

- a. It is apparent from the disclosure statement that more than 90% imports in India are at dumped prices. Some of the exporters are found to be not dumping or their injury margin is found to be negative. The domestic industry submits that the said observation in the disclosure statement is not in line with the market realities and the information of the domestic industry.
- b. Most of the Chinese exporters, are selling the subject goods at much lower prices making it impossible for the domestic producers to sustain themselves in the market. In such a situation, the domestic industry apprehends that such exporters have artificially increased their prices while filing their questionnaire response.
- c. The Authority should match the export quantity and value reported by the exporters from the subject country with quantity and value reported in DG-systems data. The responses of the exporters should only be accepted if it matches with the quantity and value reported in DG-Systems data and such exports meet with all conditions applicable for granting individual dumping margin to exporters.
- d. It is submitted that "grooved toughened glass" is manufactured by multiple producers in India. The exclusion of such product is not warranted as manufacturing grooved toughened glass does not require any specialised process/machinery and any producer producing toughened glass can easily produce such type of toughened glass with miniscule added process and cost.

L.3 Examination by the Authority

146. The Authority notes that most of the submissions raised by the interested parties are repetitive and has already been addressed hereinabove. The submissions made by the interested parties, to the extent relevant and not addressed elsewhere, is examined below:

- a. As regards to the comment filed by Weiyu group with respect to the adjustments made in the export price, it is noted that the Authority has considered the price from Weiyu Glassware to Weiyu Trading as the starting point to arrive at ex-factory export price. Therefore, the expenses incurred by Weiyu Trading and Weikang (Hong Kong) has not been adjusted. The inland transportation expenses incurred by Weiyu Glassware are deducted to arrive at ex-factory export price. The appropriate adjustment of losses incurred by Weiyu Trading and Weikang (Hong Kong) has been made in the export price.
- b. As regards the difference in the data related to the domestic industry contained in the petition filed by them and the data contained in the disclosure statement related to the injury analysis, the Authority notes that the data contained in the

disclosure statement is taken after the verification of the data earlier filed by the domestic industry in their application.

- c. As regards the contention that only those products can be included in the PUC which are actually manufactured and supplied by the domestic industry in commercial quantities, the Authority holds that the PUC in the present investigation is a made to order product. The various parameters of the product such as thickness, curvature, tint etc. ensures that there are practically innumerable variants of the PUC. The domestic industry has submitted that they can only manufacture a product type if there is demand of the same by the users/consumers in India. Further, the domestic industry has demonstrated that they have capability to produce product variants included in the PUC. Further, the examination of the data filed by the exporters also indicate that each producer is only supplying few grades/types of the PUC. This clearly establishes that the production and sales of the PUC is dependent upon the orders received from the users/consumers. In such a situation, the Authority notes that it will be unreasonable to include only those product grades/types which have been supplied in commercial quantities by the domestic industry. It is also noted that none of the interested party has provided any evidence where an order of any such type/grade of the PUC was placed on the domestic industry and they were unable to supply such types/grades.
- d. As regards the submission that curved coloured glass for washing machine has been excluded based on the fact that the applicant does not carry out the toughening process for curved coloured glass for washing machine, the Authority notes that the understanding of the interested party regarding the reason for exclusion of curved coloured glass for washing machine is incorrect. Curved coloured toughened glass for washing machine has been excluded by the Authority on the request of LG electronics India private limited. Also, no request was received for exclusion of curved plain glass for washing machine. Further, the domestic industry had stated that they do not manufacture curved coloured toughened glass for washing machine and did not object to the exclusion of the said product. On the other hand, the domestic industry had provided evidence of sales of curved plain toughened glass. Thus, the exclusion of the same is not warranted.
- e. As regards the contention that mere capability to produce the subject goods with 3.2 MM to 3.5 MM thickness is not sufficient, the Authority notes from the information on record that the domestic industry has indeed produced and sold 3.2 MM and 3.5 MM toughened glass during the POI. Thus, the exclusion of the same is not warranted.
- f. As regards the request of the domestic industry to match the export quantity and value reported by the exporters from the subject country with quantity and value reported in DG-Systems data, the Authority notes that such analysis was carried out before the issuance of the disclosure statement.
- g. As regards the contention of the domestic industry regarding inclusion of "grooved toughened glass", the Authority notes that while the applicant has

submitted the evidence of sales of grooved glass by other domestic producer, no such evidence has been provided demonstrating that the domestic industry has either manufactured or supplied the same or have the capability to produce the same. Thus, the Authority holds not to include “grooved toughened glass” in the product under consideration.

- h. As regards the contention raised by Samsung that the excess capacity available with one of the applicants, M/s GSC Glass, is merely ***% of their requirement for refrigerator, the Authority notes from the data and information on record that the two applicants before the Authority, themselves have sufficient capacities to cater to the majority of the Indian demand. In addition, there are significant idle capacities lying with the applicants and other Indian producers which can sufficiently cater to the Indian demand. In any case, the purpose of the anti-dumping duty is not to restrict the imports in any manner whatsoever, instead, it is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping, so as to re-establish a situation of open and fair competition in the Indian market.

M. INDIAN INDUSTRY'S INTEREST

M.1. Submissions by the other interested parties

147. The following submissions have been made by the other interested parties with regard to the Indian industry's interest:
 - a. The BIS standard on toughened glass has come into force. With the onset of BIS standard, Whirlpool will be unable to import the types of toughened glass such as printed/coloured toughened glass for refrigerator doors from China as the producer in China may not be able to get a BIS certification. This may create a monopolistic situation in India wherein the users are unable to import any type of toughened glass and will be dependent on the domestic industry for supply. Due to the demand-supply constraint, the domestic industry may charge exorbitant prices on their products, which is not in the interest of the users in India.
 - b. The appliance industry will be directly impacted by the imposition of duty on the PUC. The appliance industry is highly dependent on the import of the PUC supplied due to the poor quality of the PUC in the domestic market.
 - c. In case of imposition of anti-dumping duty on the PUC, the cost of the appliance will increase significantly due to which the import of appliance will increase. Hence, it will negatively impact the appliance industry.
 - d. The imposition of anti-dumping will be against the public interest and the interest of the user industry in India.
 - e. The domestic producers of the subject goods do not have sufficient capacities to cater to the requirements of the users.

M.2. Submissions by the domestic industry

148. The following submissions have been made by the domestic industry with regard to the Indian industry's interest:
- a. The imposition of duty shall not have any significant impact on the user industry. The impact of 10% duty on the industry would be in the range of ***% - ***% only.
 - b. More than 70% of the capacities of the domestic producers are lying vacant. Despite significant demand in the country, most of the capacities of the domestic producers remain unutilized.
 - c. None of the interested parties have quantified the impact of ADD on the end consumers. This is because the duties, if imposed, shall have minimal impact on end users.

M.3. Examination by the Authority

149. 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 re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping measure would not restrict imports from the subject countries in any way, and therefore, would not affect the availability of the product to the consumers.
150. It is recognized that the imposition of anti-dumping duty might affect the price levels of the product manufactured using the subject goods and consequently might have some influence on relative competitiveness of this product. The Authority notes that the domestic industry has submitted evidences demonstrating that the effect of anti-dumping duty on the downstream product would be in the range of ***% to ***% in case of an imposition of 10% anti-dumping duty. The impact may be further reduced if the domestic industry is allowed to increase its capacity utilization and reduce its costs and corresponding selling prices. The existence of sufficient players in the market with substantial capacities also ensures that the conditions of fair competition would continue to prevail in the Indian market. It is, therefore, apparent that the interests of the downstream industry would not be affected in any manner so as to conclude that the imposition of anti-dumping duties would not serve the larger public interest.
151. The Authority notes that the fair competition in the Indian market will not be reduced by the anti-dumping measure, particularly if the levy of the anti-dumping duty is restricted to an amount necessary to redress the injury to the domestic industry. On the contrary, imposition of anti-dumping measure would remove the unfair advantages gained by dumping practices, prevent the decline in the performance of the domestic industry and help to maintain availability of wider choice to the consumers of the subject goods.

152. The domestic industry has submitted that entire domestic industry of the subject goods is operating as MSME. They have submitted that all the members of the association have MSME certificate. They have also provided the MSME certificate of two applicant producers.
153. As regards the submissions relating to the quality of the subject goods supplied by the domestic manufacturers, the Authority notes the submission of the domestic industry that the Indian producers have employed plant and machinery best in the industry to produce the subject goods. Thus, any apprehension raised regarding the quality of the product supplied by the domestic industry is unfounded. It is also noted that the user industry is using the domestic products interchangeably with those imported from China in a number of cases. The Authority further notes that the Indian producers of the subject goods are already BIS compliant while the majority exporters from China are yet to comply with the standard prescribed by the BIS standard. Therefore, the issues raised regarding the quality of the goods supplied by the domestic industry is not borne out from the facts available on record.
154. As regards the contention that with the coming into force of BIS standard on the subject goods, there might be a demand-supply gap or monopolistic situation in the country, the Authority notes that there are significant numbers of producers of the subject goods in India. The capacities available with the Indian producers of the subject goods exceeds the demand of the subject goods in the country. Thus, the apprehensions expressed regarding monopolistic situation in the country or the demand-supply gap does not hold any merit.
155. The Authority notes that the domestic industry themselves have the capacities to meet almost the entire Indian demand. Further, the capacity utilization of the domestic industry has been low in the POI. The Indian industry has the potential to cater to a higher share of the Indian market. However, due to the dumped import of the product under consideration, the Indian industry is faced with unutilized capacity and has much smaller share in domestic market than what otherwise would have been. The capacities available with the Indian producers shall ensure that there is no shortage of the product even if the anti-dumping duties are imposed.
156. In view of the aforesaid, the Authority is of the considered view that the imposition of anti-dumping duties would serve the larger public interest by protecting the domestic producers, all of whom are in the MSME sector, from unfair competition by way of injurious dumped imports from China.

N. CONCLUSIONS AND RECOMMENDATIONS

157. Having regard to the contentions raised, submissions made, information provided and facts available before the Authority as recorded above and on the basis of the above

analysis of dumping and consequent injury to the domestic industry, the Authority concludes that:

- a) The product under consideration has been exported to India at a price below the normal value, resulting in dumping.
- b) The dumping margin is not only above *de-minimus* level but also significant.
- c) The imports from the subject country have increased in absolute as well as relative terms throughout the injury investigation period.
- d) The price undercutting has been positive throughout the injury investigation period.
- e) The imports from subject country are at prices even below the cost of sales. The imports are also causing price depression effect on the domestic prices.
- f) The domestic industry is running into losses throughout the injury investigation period.
- g) Even the profit before interest and tax (PBIT) and return on capital employed (ROCE) are negative during the investigation period. The cash profits of the domestic industry have also been negative.
- h) The domestic industry has accordingly suffered material injury. The injury caused to the domestic industry is not on account of any other known factor.
- i) The landed value of imports of the subject goods from subject country is much below the non-injurious price of the domestic industry indicating significant injury margin/price underselling.
- j) The information on record shows that the imposition of the anti-dumping duty will have minimal impact the consumers or the downstream industry.
- k) The imposition of the anti-dumping duty thus will not be against the public interest.

158. Having initiated and conducted the investigation into dumping, injury and causal link in terms of the provisions laid down under the Anti-Dumping Rules, the Authority is of the view that imposition of the anti-dumping duty is required to offset the dumping and consequent injury. The Authority considers it necessary to recommend imposition of the anti-dumping duty on the imports of the subject goods originating in or exported from the subject country.

159. Having regards to the lesser duty rule followed, the Authority recommends imposition of antidumping duty equal to the lesser of the margin of dumping and the margin of injury so as to remove the injury to the domestic industry. Accordingly, the Authority recommends imposition of definitive anti-dumping duty on the imports of subject goods originating in or exported from the subject country, equal to the amount mentioned in Col. 7 of the duty table appended below, for a period of five years from the date of notification to be issued in this regard by the Central Government. The landed value of the imports for this purpose shall be the assessable value as determined by the Customs under Customs Act, 1962 and applicable level of the customs duties except duties levied under Section 3, 3A, 8B, 9, 9A. of the Customs Tariff Act, 1975.

Duty Table

Sl. No.	Heading	Description	Country of origin	Country of export	Producer	Amount of duty	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	70071900, 70072100, 70072900, 70074900, 70079900, 70134900, 70139900, 70199090, 70200019, 70200029, 70200090	Toughened glass for home appliances*	China PR	Any country including China PR	Foshan Shunde Dehong Glass Industry Co., Ltd	NIL	MT	USD
2	-do-	-do-	China PR	Any country including China PR	Zhongshan Huangpu Jinfulai Glass Craft Factory	NIL	MT	USD
3	-do-	-do-	China PR	Any country including China PR	Chuzhou Xinjiang Glass Appliances Co. Ltd.	144.3	MT	USD
4	-do-	-do-	China PR	Any country including China PR	Foshan Shunde Gaohua Glass Technology Co., Ltd.	NIL	MT	USD
5	-do-	-do-	China PR	Any country including China PR	Zhangjiagang Weiyu Glassware Co., Ltd.	41.8	MT	USD
6	-do-	-do-	China PR	Any country including China PR	SCHOTT Glass Technologies (Suzhou) Co., Ltd.	NIL	MT	USD
7	-do-	-do-	China PR	Any country including China PR	Benxi Chengxin Electrical Co., Ltd.	135.3	MT	USD
8	-do-	-do-	China PR	Any country including China PR	Lianyungang Chengxin Glass Products Co., Ltd	135.3	MT	USD

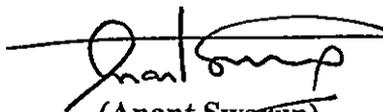
9	-do-	-do-	China PR	Any country including China PR	Jiangsu Xiuqiang Glasswork Co., Ltd	NIL	MT	USD
10	-do-	-do-	China PR	Any country including China PR	Jiangyin Suifeng Glass Co., Ltd	NIL	MT	USD
11	-do-	-do-	China PR	Any country including China PR	Zhongshan Meiyi Appliance Co. Ltd	NIL	MT	USD
12	-do-	-do-	China PR	Any country including China PR	Any other producer excluding producers mentioned in Sl. No. (1) to (11) above.	243	MT	USD
13	-do-	-do-	Any country other than China PR	China PR	Any	243	MT	USD

* "Toughened glass for home appliances having thickness between 1.8 MM to 8 MM and area of 0.4 SqM or less" excluding:

- a) Toughened glass used in glass lids of utensils
- b) Toughened glass used in electronic switch and switch board panels
- c) Curved coloured glass for washing machines
- d) Toughened glass used in Double Glazed Unit (DGU)
- e) Dome shaped toughened glass
- f) Grooved Toughened glass

O. FURTHER PROCEDURE

160. An appeal against the recommendation of the Designated Authority in this final findings shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the relevant provisions of the Act.


 (Anant Swarup)
 Designated Authority