

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

**F. No. 6/45/2020-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Trade Remedies)
4th Floor, Jeevan Tara Building, 5, Parliament Street, New Delhi 110001**

Dated: 27th September, 2021

FINAL FINDING

Case No. AD (OI)- 38/2020

Subject: Anti-dumping investigation concerning imports of Calcined Gypsum Powder originating in or exported from Iran, Oman, Saudi Arabia and UAE

A. BACKGROUND OF THE CASE

F. No. 6/45/2020 -DGTR: Having regard to the Customs Tariff Act, 1975, as amended from time to time (hereinafter also referred to as the Act), and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time, (hereinafter also referred to as “the Rules”) thereof:

1. M/s. Saint-Gobain India Private Limited, (hereinafter also referred to as “the Applicant” or “the domestic industry” or “the DI”) filed an application before the Designated Authority (hereinafter also referred to as “the Authority”) in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter also referred to as “the Act”) and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of injury) Rules, 1995 as amended from time to time (hereinafter also referred to as “the Rules”) for imposition of Anti-dumping duty on imports of “Calcined Gypsum Powder” (hereinafter also referred to as “or Gypsum Plaster” or “subject goods”), from Iran, Oman, Saudi Arabia and UAE (hereinafter also referred to as the “subject countries”).
2. Whereas the Authority, on the basis of sufficient *prima facie* evidence submitted by the Applicant on behalf of the domestic industry, issued a public notice vide Notification No. 6/45/2020 -DGTR dated 29.09.2020, published in the Gazette of India Extraordinary, initiating the subject investigation in accordance with Rule 5 of the Rules to determine existence, degree and effect of the alleged dumping of the subject goods, originating in or exported from the subject countries, and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the alleged injury to the domestic industry.

B. PROCEDURE

3. The procedure described herein below has been followed by the Authority with regard to the subject investigation:

- a) The Authority, under the above Rules, received a written application from the Applicant on behalf of the domestic industry, alleging dumping of 'Calcined Gypsum Powder' from the subject countries.
- b) The Authority notified the Embassies of the subject countries in India about the receipt of an anti-dumping application before proceeding to initiate the investigation in accordance with Sub-Rule (5) of Rule 5 supra.
- c) The Authority issued a public notice dated 29.09.2020 published in the Gazette of India Extraordinary, initiating the anti-dumping investigation concerning imports of the subject good from the subject countries.
- d) The Authority sent a copy of the initiation notification to the Embassies of the subject countries in India, known producers/exporters from the subject countries, known importers/users and the domestic industry as well as other domestic producers as per the addresses made available by the Applicant and requested them to make their views known in writing within the prescribed time limit.
- e) The Authority provided a copy of the non-confidential version of the application to the known producers/exporters and to the Embassies of the subject countries in India in accordance with Rule 6(3) of the Rules supra.
- f) The Embassies of the subject countries in India were also requested to advise the exporters/producers from their countries 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 countries.
- g) The Authority sent questionnaires to the following known producers/exporters in the subject countries in accordance with Rule 6(4) of the Rules:
 - (i) Global Gypsum Board CO LLC
 - (ii) Negin Pars Industrial & Mining Co., Iran
 - (iii) Buildon World (FZE), UAE
 - (iv) Rock World FZC, UAE
- h) The exporter's questionnaire has been filed by the following exporters/producers from the subject countries:
 - (i) Global Gypsum Board CO LLC
 - (ii) Negin Pars Industrial & Mining Co., Iran
 - (iii) Buildon World (FZE), UAE
 - (iv) Rock World FZC, UAE
- i) The Authority sent Importer's Questionnaire 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) Buildon Plasters Pvt. Ltd.
 - (ii) Vans Gypsum Pvt Ltd.

- (iii) Nkv Home Depot
- (iv) Prabha Specialities
- (v) Sankhala Brothers
- (vi) Metcop Gypsum India Pvt Ltd
- (vii) 3 I Shipping And Logistics Pvt Ltd
- (viii) Ashtech (India) Pvt. Ltd.
- (ix) Bgm Marketing Co. Pvt. Ltd.
- (x) Global Trading Co
- (xi) Vinayak Gypsum and Interiors Pvt. Ltd
- (xii) Indian Trading

j) The following importers have filed their questionnaire responses:

- (i) Buildon Plasters Pvt. Ltd., importer in India
 - (ii) Buildon, importer in India
 - (iii) Sankhla Brothers, Indian Importers
 - (iv) Saikrupa Agencies, Indian Importers
 - (v) Vinayak Gypsum, Indian Importers
 - (vi) Prabha Especialities, Indian Importers
- k) The period of investigation (POI) for the present investigation 1st April 2019 to 31st March 2020 (12 months). The injury period under investigation will, however, cover the periods April 2016 to March 2017, April 2017 to March-2018, April 2018 to March 2019, and the period of investigation (POI).
- l) The Authority made available non-confidential version of the evidence presented / submissions made by the various interested parties through emails.
- m) A request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to provide transaction-wise details of the imports of the subject goods for the past three years, and the period of investigation, which was received by the Authority. The Authority has also called DG System data to check the claims of the interested parties. The Authority has relied upon the DGCI&S data for computation of the volume of imports and its analysis after due examination of the transactions.
- n) In accordance with Rule 6(6) of the Rules, the Authority also provided opportunity to all the interested parties to present their views orally in a hearing held on 1.3.2021. All the parties who had attended the oral hearing were provided an opportunity to file written submissions, followed by rejoinders, if any.
- o) A list of all the interested parties was uploaded on DGTR's 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.
- p) 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.

- q) The Non-Injurious Price (NIP) has been determined based on the cost of production and cost to make & sell the subject goods in India based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules so as to ascertain whether Anti-Dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- r) Physical inspection through on-spot verification of the information provided by the domestic industry / exporters and importers was not carried out due to travel restrictions because of COVID-19. However, complete desk verification, to the extent deemed necessary, was carried out by the Authority. Only such verified information with necessary rectification, wherever applicable, has been relied upon for the purpose of this final finding.
- s) The submissions made by the interested parties during the course of this investigation, to the extent supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority, in this final finding.
- t) The Authority, during the course of investigation, satisfied itself as to the accuracy of the information supplied by the interested parties, which forms the basis of this final finding statement, to the extent possible, and verified the data/documents submitted by the domestic industry to the extent considered relevant and possible.
- u) The 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 the other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- v) A disclosure statement containing the essential facts in this investigation which would form the basis of the final findings was issued to the interested parties on 10.09.2021 and the interested parties were allowed time up to 16.09.2021 to comment on the same. Further, a corrigendum to the disclosure statement was issued on 18th September, 2021, and interested parties were asked to file comments, if any, by 21st September, 2021. The comments on the disclosure statement received from the interested parties have been considered, to the extent found relevant, in this final findings' notification.
- w) 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 the final finding on the basis of the facts available.
- x) *** in this final finding represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules.

- y) The exchange rate adopted by the Authority for the subject investigation is US\$1 = ₹71.65

C. PRODUCT UNDER CONSIDERATION (PUC) AND LIKE ARTICLE

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

The product under consideration in the present application is “*Calcined Gypsum Powder or Gypsum plaster*” (hereinafter also referred to as “subject goods” or “product under consideration” or “PUC”). The subject goods are also known as Plaster of Paris, Gypsum Stucco and Stucco Powder”. Gypsum Rock is chemically called Calcium Sulphate Dihydrate ($\text{CaSO}_4 \cdot 2 \text{H}_2\text{O}$), which when heated in controlled way it loses 1.5 water (H_2O) from its crystal structure to become stucco or gypsum plaster which is chemically known as Calcium Sulphate Hemihydrate. The subject goods are majorly used for levelling plaster in building applications, decorative building elements like cornices & POP sheets, etc.

C.1. Submissions made by the domestic industry

5. The submissions made by the domestic industry with regard to the product under consideration and like article and considered relevant by the Authority are as follows:
- a. The product under consideration in the present application is “Calcined Gypsum Powder or Gypsum plaster”. The subject goods are also known as Plaster of Paris, Gypsum Stucco and Stucco Powder”.
 - b. Gypsum Rock is chemically called Calcium Sulphate Dihydrate ($\text{CaSO}_4 \cdot 2 \text{H}_2\text{O}$), which when heated in controlled way it loses 1.5 water (H_2O) from its crystal structure to become stucco or gypsum plaster which is chemically known as Calcium Sulphate Hemihydrate ($\text{CaSO}_4 \cdot 0.5 \text{H}_2\text{O}$).
 - c. The subject goods are majorly used for the following applications:
 - i. Levelling plaster in building applications. It is used for levelling the surface. i.e., brick / block / RCC surface is coated with a 12-15 mm of gypsum plaster which gives it a smooth undulation, crack free finish. On top of this then putty and paint is applied. Traditionally people used to use sand-cement plaster which is now replaced with a direct coat of gypsum plaster
 - ii. Decorative building elements like cornices & POP sheets.
 - iii. Punning. It is used as a levelling / finishing element on top of sand-cement plaster.
 - d. The subject products are classified under Chapter Heading 25 “Mineral products: Salt; Sulphur; earths and stone; plastering materials, lime and cement” of the Customs Tariff Act. The classification at the 8-digit level is 25202010. However, goods are coming under other heads of Chapter 25 also. It is also noted that the custom classification is indicative only and in no way, it is binding upon the product scope and the product description prevails in circumstances of conflict.

- e. The Applicant has submitted that subject goods produced by the Applicant company and the subject goods imported from the subject countries are like articles. There is no known difference between the subject goods exported from the subject countries and that produced by the Applicant. Calcined Gypsum Powder produced by the domestic industry and imported from the subject countries are comparable in terms of essential product characteristics such as physical & chemical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. Consumers can use and are using the two interchangeably. The two are technically and commercially substitutable, and hence, should be treated as 'like article' under the Rules.

C.2. Submissions made by producers/exporters/importers/other interested parties

6. No submission has been made by any of the interested parties with regard to the product under consideration and like article.

C.3. Examination by the Authority

7. The product under consideration in the present application is "Calcined Gypsum Powder or Gypsum plaster". The subject goods are also known as Plaster of Paris, Gypsum Stucco and Stucco Powder".
8. Gypsum Rock is chemically called Calcium Sulphate Dihydrate ($\text{CaSO}_4 \cdot 2 \text{H}_2\text{O}$), which when heated in controlled way it loses 1.5 water (H_2O) from its crystal structure to become stucco or gypsum plaster which is chemically known as Calcium Sulphate Hemihydrate ($\text{CaSO}_4 \cdot 0.5 \text{H}_2\text{O}$).
9. The subject goods are majorly used for levelling the surface. i.e., brick / block / RCC surface is coated with a 12-15 mm of gypsum plaster which gives it a smooth undulation, crack free finish. On top of this then putty and paint is applied. Traditionally people used to use sand-cement plaster which is now replaced with a direct coat of gypsum plaster. It is also used as decorative building elements like cornices & POP sheets. The subject goods are also used for the purposes of punning, such as a levelling / finishing element on top of sand-cement plaster.
10. The subject products are classified under Chapter Heading 25 "Mineral products: Salt; Sulphur; earths and stone; plastering materials, lime and cement" of the Customs Tariff Act. The classification at the 8-digit level is 25202010. It is also noted that the custom classification is indicative only and in no way, it is binding upon the product scope and the product description prevails in circumstances of conflict.
11. As per Rule 2 (d) of the Rules relating to the definition of "like article," it is specified that "like article" means an article which is identical or alike in all respects to the article under investigation for being dumped in India or in the absence of such article, another article which although not alike in all respects, has characteristics closely resembling those of the articles under investigation.

12. On the basis of information on record, the Authority notes that there is no known difference in the product under consideration exported from the subject countries and the product produced by the Indian domestic industry. The product under consideration produced by the Indian domestic industry is comparable to the imported subject product in terms of characteristics such as physical & chemical characteristics, functions & uses, product specifications, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The consumers are using the two interchangeably.
13. Thus, the Authority holds that the product produced by the domestic industry is like article to the product under consideration imported from the subject countries in accordance with the Rules.

D. SCOPE OF THE DOMESTIC INDUSTRY & STANDING

D.1. Submissions made by the domestic industry

14. The submissions made by the domestic industry during the course of the investigation with regard to scope of the domestic industry & standing are as follows:
 - a. The present application has been filed by M/s Saint Gobain India Pvt Ltd. (SGIPL), who is the major producer of the product under consideration in India accounting for more than 50% of the total production of the domestic like product in India.
 - b. The producers of the subject goods are from fragmented industry consisting of a large number of small producers across the country. Many of the producers have either closed their operations or on the verge of closure due to dumped and injurious imports of the subject goods from the subject countries.
 - c. SGIPL accounts for major proportion of the product under consideration in India; the applicant satisfies the standing and constitutes domestic industry within the meaning of the Rules.

D.2. Submissions made by other interested parties

15. The following submissions have been made by the interested parties with regard to scope of the domestic industry & standing:
 - a. There are hundreds of producers of the subject goods in India primarily small-scale units and, therefore, it is not practically possible to collect data relating to the production from each individual producer. Further, the Applicant has not taken any sincere efforts to gauge the total Indian production on some reasonable basis and mere estimates are apparently made. Total Indian production of the subject good and the share of the Applicant in the same may kindly be determined based on reasonable data and not based on some unsubstantiated estimates.
 - b. The claims of satisfaction of conditions Rule 2 (b) needs to be subjected to strict scrutiny and the Applicant do not apparently represent the “domestic industry” concerning the subject goods as envisaged in the Rule.

- c. All Rajasthan Gypsum Plaster Industries Association has also submitted letter requesting imposition of duties, stating that due to dumped imports their members have either closed their operations or on the verge of closure.

D.3. Examination by the Authority

16. Rule 2 (b) of the 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”.

17. The application has been filed by M/s Saint Gobain India Pvt Ltd. (SGIPL), who is the major producer (more than 50%) of the domestic like product in India. M/s SGIPL has further submitted that in the present case producers of the subject goods are from fragmented industry consisting of a large number of small producers across the country. The application was supported by three companies namely HI-TECH Gypsum Pvt. Ltd, Premier Chemical Company and Alagar Poly Tex (P) Ltd. accounting for *** of the total domestic production. It is also noted that All Rajasthan Gypsum Plaster Industries Association has also supported the petition filed by the Applicant. Further, the Authority has also received no letter opposing the said investigation.
18. The Authority notes the submission of the other interested parties as well as the domestic industry that there are hundreds of producers of the subject goods in India primarily small-scale units and therefore, it is not practically possible to collect data relating to the production from each individual producer, due to the nature and size of industry. The other interested parties have also claimed that the total Indian’ production of the subject goods and the share of the Applicant in the same may be determined based on reasonable data. However, none of the interested parties have provided any basis for determining the total Indian production of the subject goods.
19. The Authority has, therefore, relied on the information on record for calculating the total Indian production.
20. The Applicant producer has also certified that there are no imports of the product under consideration by the Applicant or any of its related party. Further, they are also not related to any importer of the subject goods in India.
21. Therefore, the Authority has considered the Applicant as domestic industry within the meaning of the Rule 2(b) of the Rules and the application satisfies the criteria of standing in terms of Rule 5(3) of the Rules supra.

E. CONFIDENTIALITY

E.1. Submissions made by the domestic industry

22. The following submissions have been made by the domestic industry:

- a. The Applicant has followed the requirements mentioned under Trade Notice No. 10/2018 to the hilt and has provided all the information as required under the said Trade Notice. It is pertinent to note that while making bold accusations, the respondents have miserably failed to point out any material deviation from the requirements of Rule 7 read with the relevant Trade Notices.
- b. The responses from the responding producers/exporters from the subject countries as well as that of the importers are not in accordance with their obligations under Rule 7 of the Anti-dumping Rules and various Trade Notices issued by the Authority in this regard.
- c. Certain interested parties have not provided the domestic industry with the non-confidential version of their questionnaire responses and have flouted the provisions of the Rules. Such parties along with their questionnaire response are required to be rejected by the Authority in terms of Rule 7(3).
- d. While the responses filed by the responding parties are deficient in terms of Rule 7, certain parties have not even provided non-confidential version of their response to the domestic industry. Such withholding of critical information has severely restricted the ability of the domestic industry to comment on the response filed by them.
- e. The exporters have claimed excessive confidentiality without any proper justification. The non-confidential version of the questionnaire response has not been given for all the information contained in the confidential version without assigning proper reasons.
- f. The Hon'ble Courts and Tribunals had clearly held that information provided to the Designated Authority on confidential basis is not required to be treated as confidential merely because it is provided to the Designated Authority on a confidential basis and has further laid down detailed guidelines to examine claims of confidentiality. Further, it has been clearly held that confidentiality is not a mere tool to deny disclosure to kill transparency, or to create a handicap for the opposing parties. It has been laid down that for the purpose of transparency; there is an obligation on the Authority to require the parties to furnish non-confidential summaries, which shall be in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence.
- g. Unfortunately, none of the said parties has even attempted to make good for the deficiencies in their responses nor was any explanation provided for claiming such vital information as confidential.

E.2. Submissions made by the other Interested Parties

23. The following submissions have been made by the interested parties with regard to confidentiality:

- a. The present application suffers from excessive use of confidentiality and the Applicant has denied access to many basic information under the garb of confidentiality.
- b. Information on the total Indian production, demand etc have been claimed as confidential without giving proper justification.
- c. No indexations of costing formats are provided and as result the opposing parties are unable to gauge the reason for very high increase in the cost of the Applicant.
- d. There are no ranges provided of normal value for Iran and no comments could be offered on that count also.
- e. Rule 7 does not in any manner mean that the domestic industry can provide minimal information; rather it casts a responsibility on the domestic industry to furnish summaries in sufficient details so as to permit a reasonable understanding of the substance of the information submitted on confidential basis.
- f. The Hon'ble CESTAT in Vitrified Tiles case held that the confidentiality is not a mere tool to deny disclosure to kill transparency, or to create a handicap for the opposing parties.
- g. The law states that if the Authority finds that a request for confidentiality is not warranted and if the supplier of the information is either unwilling to make the information public or to authorize its disclosure in generalized or summary form, the Authority may disregard such information.
- h. The non-confidential version of the application is grossly deficient.
- i. Such excessive use of confidentiality in the application severely prejudices the rights of defense of the interested parties and constitutes a clear violation of the norms of fundamentals fairness that should be afforded to interested parties in this investigation.

E.3. Examination by the Authority

24. The Authority made available non-confidential version of the information provided by various interested parties to all the interested parties through emails / public file containing nonconfidential version of evidence submitted by various interested parties for inspection as per Rule 6(7) of the Rules.
25. Various submissions made by the Applicant as well as the other interested parties during the course of the investigation with regard to confidentiality, to the extent considered relevant by the Authority, are examined and addressed as follows:
26. With regard to confidentiality of information, Rule 7 of the Rules provide as follows:

“Confidential information: (1) Notwithstanding anything contained in sub-rules (2), (3) and (7) of rule 6, sub-rule(2) of rule 12, sub-rule(4) of rule 15 and sub-rule (4) of rule 17, the copies of applications received under sub-rule (1) of rule 5, or any other

information provided to the designated Authority on a confidential basis by any party in the course of investigation, shall, upon the designated Authority being satisfied as to its confidentiality, be treated as such by it and no such information shall be disclosed to any other party without specific authorization of the party providing such information. (2) The designated Authority may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of a party providing such information, such information is not susceptible of summary, such party may submit to the designated Authority a statement of reasons why summarization is not possible. (3) Notwithstanding anything contained in sub-rule (2), if the designated Authority is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorise its disclosure in a generalized or summary form, it may disregard such information."

27. The Authority examined the confidentiality claims of the interested parties and on being satisfied allowed the claim on confidentiality. The Authority considers that any information which is by nature confidential (for example, because its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information), or which is provided on a confidential basis by the parties to an investigation shall, upon good cause shown, should be treated as such by the Authority. Such information cannot be disclosed without specific permission of the party submitting it.
28. The Authority made available the non-confidential version of the evidence submitted by the various interested parties by directing the interested parties to share the non-confidential version of the submissions with each other through e-mails. The information related to imports, performance parameters and injury parameters of the domestic industry have been made available in the public file. Business sensitive information has been kept confidential as per practice. The Authority notes that any information which is available in the public domain cannot be treated as confidential.
29. The Authority has considered the claims of confidentiality made by the Applicant and the opposing interested parties and on being satisfied about the same, the Authority has allowed the claim on confidentiality.

F. NORMAL VALUE, EXPORT PRICE & DETERMINATION OF DUMPING MARGIN

30. As per section 9A(1)(c) of the Act, the 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 (b):

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.

F.1. Submissions by the domestic industry

31. The following submissions have been made by the domestic industry concerning normal value, export price and dumping margin and considered relevant by the Authority are as follows:

- a. The domestic industry has provided sufficient evidence to support their claim of normal value and export price in their application for the purpose of the initiation. It is submitted by the domestic industry that they were not able to obtain any reliable information in relation to the prevailing prices in the subject countries. Further, information on imports of the subject goods into the subject countries or exports to other countries also was neither available in the public domain for the POI.
- b. The normal value information, based on 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 are constructed after considering minimum export price of raw Gypsum from Oman i.e., USD 12.5 / MT on the basis of the Administrative Decision No. 264/2016 dated 19.12.2016 published by Public Mining Authority, Sultanate of Oman. Since Oman is part of the Gulf Cooperation Council (GCC), minimum export price of raw gypsum from Oman is considered as raw material price of raw Gypsum for other subject countries also.
- c. It has been submitted by the domestic industry that due to the sanctions on Iran, Iranian Gypsum has very few export markets, and as per the data submitted by the cooperative producer / exporter, they have only exported to India. It is further submitted that the domestic market in Iran for Calcined Gypsum is very small compared to the volume of exports to India. Therefore, their normal value cannot be calculated based on their domestic sales in terms of Section 9A(1)(c)(i). Moreover, the fact that they are not exporting the subject goods to any other country, option available under Section 9A(1)(c)(ii)(a) is not available. Therefore, normal value has to be calculated based on Section 9A(1)(c)(ii)(b).
- d. The domestic industry has submitted that the only participating exporter from Iran, M/s Negin Pars Industrial & Mining Co. owns the mines in Iran from where the

primary raw material Gypsum is extracted. In such a situation, it is quite likely that the cost of extraction of Gypsum from mines is undervalued and is not in line with the international prices of the said raw material. Therefore, they have requested the Authority, to kindly consider the fair value of Raw Gypsum while computing the normal value.

- e. As regards Oman, it has been submitted that there exists a particular market situation, where Raw Gypsum (the primary raw material) cannot be exported out of Iran below 12.5 USD/MT. This export restraint and price control has led to Raw Gypsum being available to the producers in Oman at prices below the international prices of Raw Gypsum.
- f. The normal value for Iran will be the same as Oman because Iran, being in the same geographical region (Middle East) as of Oman, Saudi Arabia and UAE and due to sanctions imposed on them, minimum export price of raw gypsum from Oman will be the most robust and appropriate benchmark price of raw gypsum for Iran also.
- g. That the domestic industry has procured import data from DGCI&S and according to the import data each of the subject countries account for more than 3% of the total imports of the subject goods in India and therefore, the submissions relating to import quantity from Oman, Saudi Arabia and UAE needs to be rejected.
- h. The export price is calculated based on the transaction-wise DGCI&S import data. Further the Applicant has deducted ocean freight, marine insurance, inland transportation, port handling and clearance charges, bank charges, commission, credit cost.
- i. As per the DGCI&S import data as well as the private source import data procured by the domestic industry, it shows that the imports from all the subject countries are above de-minus levels and therefore, submissions of the interested parties regarding import quantity should not be accepted.
- j. Since there is no cooperation from Oman, UAE and Saudi Arabia, the domestic industry has requested that the dumping margin and injury margin should be calculated based on the best information available with the Authority in terms of Rule 6(8).

F.2. Submissions made by the other interested parties

32. The submissions concerning normal value, export price and dumping margin made by the producers/exporters/importers/other opposing interested parties during the course of the investigation and considered relevant by the Authority are as follows:
- a. The Applicant has constructed the cost of production of the subject goods in the subject countries based on input cost which does not pertain to the POI, and to each of the subject countries separately.
 - b. The Applicant has not disclosed even the range of normal value and no comments can be offered on such claims to assist the Authority.

- c. The Applicant has claimed excessive adjustments from the export price which is also apparently intended to show a lower export price.
- d. The claims of dumping and injury margin in the application appear highly exaggerated and not based on relevant and applicable facts.
- e. The Authority must consider the actual data relevant for normal value and export price provided by the participating producers/exporters.
- f. The Authority may determine individual dumping and injury margin for the producer/exporter in this submission who had filed the EQR as prescribed.
- g. It is submitted that the official statistic from Oman shows that there are very negligible exports of the subject goods to India during injury investigation period. Therefore, the instant investigation against Oman should be immediately terminated as their share in total imports is far below prescribed levels. Similar arguments were placed by Saudi Arabia and UAE.
- h. The Applicant has not only used unrealistic information for constructing normal value but also used obsolete information that showed an outdated information outside the period of investigation, such as the prices of raw materials sourced in 2016.
- i. The Producer / exporter from Iran has requested that since they have filed complete information for all the related as well as unrelated as per format, their dumping margin and injury margin should be calculated based on their data.
- j. The Producer / exporter from Iran has submitted that it is a baseless allegation that owning a mine, if any, means a particular market situation. Moreover, they have requested the Authority for computing normal value and export price based on the data submitted by them.
- k. The cost of production of the company reasonably reflects the cost associated with the production of the subject goods and the claims of petitioners has no meaning.

F.3. Examination by the Authority

F.3.1. Determination of normal value and export price

Normal value computation

33. Under section 9A(1)(c) of the Act, the 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 (b);

34. The Authority sent questionnaires to the known producers/exporters from the subject countries, advising them to provide information in the form and manner prescribed by the Authority. The following producers/exporters have participated in the present investigation by filing their questionnaire responses:

- a. Global Gypsum Board CO LLC
- b. Negin Pars Industrial & Mining Co., Iran
- c. Buildon World (FZE), UAE
- d. Rock World FZC, UAE
- e. Buildon Plasters Pvt. Ltd.
- f. Buildon

35. As regards the quantum of imports from Oman, Saudi Arabia and UAE, the Authority has checked the DGCI&S data, and found that as per the data available on record, imports from Oman, Saudi Arabia and UAE are more than prescribed limit of 3%. Moreover, the Authority, has also crosschecked the veracity of the submissions relating to the import percentage from DG Systems data.

36. As regards the response filed by M/s Global Gypsum Board CO LLC, an exporter from Oman, the Authority notes that the exporter questionnaire response filed was grossly deficient. The said exporter was requested to file the response in the form and manner prescribed by the Authority within the stipulated time. However, no information was filed by M/s Global Gypsum Board Co LLC. Therefore, in the absence of sufficient information, the Authority rejects the exporter questionnaire response filed by M/s Global Gypsum Board Co LLC.

37. However, from the response filed by M/s Global Gypsum Board CO LLC, the Authority notes that the said exporter has claimed to have exported about *** MT of the PUC to India from Oman. Therefore, the claim regarding negligible imports from Oman stands negated.

38. Only Negin Pars Industrial & Mining Company and its unrelated exporters have provided the required data, and therefore, the Authority has examined the information by the cooperating producer and exporter. The Normal value and export price of all other exporters from Iran and other subject countries is determined based on best information available in terms of Rule 6(8).

F.3.2. NORMAL VALUE

M/s Negin Pars Industrial & Mining Company, Iran (Producer), M/s Buildon World (FZE), UAE (Exporter) and M/s Rock World FZC UAE (Exporter)

39. From the data filed by the cooperating producer and exporters Iran, it is noted that Negin Pars Industrial & Mining Co is a producer of the subject goods from Iran and the Company has exported the subject goods to India through two unrelated exporters in UAE namely Buildon World FZE and, Rock World FZC. It is noted that Buildon World FZE exported the subject goods to its related importer in India namely Buildon Plasters Pvt Ltd, and Rock World FZC exported the subject goods to both its related importer in India namely Buildon and also to unrelated customers.
40. The questionnaire responses of the above parties have been examined and it is noted that the respondent producer has provided the domestic sales price details of the subject goods in respective Appendices with costing data for mandatory ordinary course of trade test. However, the Authority notes that the Company have sold only *** MT of the subject goods in the domestic market which is only ***% of the exports of the subject goods made to India. In view of the same, the Authority notes the domestic sales made by the Company are insufficient in terms of volumes, when compared with volume of exports to India and, therefore, domestic sales so presented by the Company cannot be considered for the purpose of determining the normal value.
41. It is also noted that the Company has not exported to third countries, and therefore sale of the subject goods to an appropriate third country cannot be determined for the purpose of normal value.
42. Keeping in view the aforesaid facts, the normal value for the Company is determined in terms of Section 9A(c)(ii)(b) which says as under:

"(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)".

43. Accordingly, the Authority has determined the normal value for Negin Pars Industrial & Mining Co on the basis of the cost of production of cooperating producer and exporter in Iran with reasonable profit which is mentioned in the dumping margin table below.

Normal value for all other producers/exporters from Iran

44. The Authority notes that no other exporter/producer from Iran has responded to the Authority in the present investigation. For all the non-cooperative exporters/producers in Iran, the Authority has determine the normal value on the basis of facts available. The normal value so determined is given in the dumping margin table below.

Normal value for all other producers/exporters from Oman, Saudi Arabia and UAE.

45. The Authority notes that no other exporter/producer from Oman, Saudi Arabia and UAE has responded to the Authority in the present investigation. For all the non-cooperative

exporters/producers in the Oman, Saudi Arabia and UAE, the Authority has determined the normal value on the basis of facts available. The normal value so determined is given in the dumping margin table below.

F.3.3. EXPORT PRICE

46. In view of the information provided by the interested parties, the Authority has determined export price for all producers/exporters based on the transaction-wise import data provided by the interested parties in their respective questionnaire responses, after considering adjustments on account of ocean freight, marine insurance, inland transportation, port handling and clearance charges, bank charges, commission, credit cost. Accordingly, the ex-factory export price is calculated and mentioned in the table below:

M/s Negin Pars Industrial & Mining Company, Iran (Producer), M/s Buildon World (FZE), UAE (Exporter) and M/s Rock World FZC UAE (Exporter)

47. It is noted from the data filed by the cooperating producer and exporters Iran that Negin Pars Industrial & Mining Co is a producer of the subject goods from Iran, and the Company has exported the subject goods to India through two unrelated exporters in UAE namely Buildon World FZE and, Rock World FZC. Buildon. It is noted that World FZE exported the subject goods to its related importer in India namely Buildon Plasters Pvt Ltd and Rock World FZC exported the subject goods to both its related importer in India namely Buildon and also to unrelated customers. Response has been filed by all the entities as noted and the same is considered for the determination of export price.
48. It is further noted from the response filed by Buildon World FZE and, Rock World FZC that the companies have exported the subject goods produced by Negin Pars Industrial & Mining Co and also some other producers. However, producers other than Negin Pars Industrial & Mining Co have not cooperated with the Authority. In view of the same, exports of the subject goods produced by Negin Pars Industrial & Mining Co alone is considered for determination of export price in case of Buildon World FZE and Rock World FZC.
49. As per the questionnaire responses, Negin Pars Industrial & Mining Co has exported *** MT of the subject goods through Buildon World FZE and *** MT of the subject goods through Rock World FZC to India during period of investigation. The Authority has allowed the adjustment as claimed by the exporter on account of Inland freight, and port expenses. With regard to other adjustments i.e. export incentives which are claimed to have been paid by the Government, it is noted that said adjustments have not been allowed by the Authority, as per relevant provisions under the Rules, and the consistent practice of the Authority.
50. Thereafter, Net Export Price has been determined for the cooperating producer and exporter and the same is shown in the table below.

Export Price for all other producers/exporters from Iran

51. It is noted that no other producer/exporter from Iran has cooperated in the present investigation. In view of non-cooperation, the Authority has determined export price for

such other producers/exporters based on facts available in terms of Rule 6(8) which is calculated and mentioned in the dumping margin table.

Export Price for all other producers/exporters from Oman, Saudi Arabia and UAE

52. It is noted that none of the exporter/producer from Oman, Saudi Arabia and UAE has filed questionnaire response. Therefore, the Authority considers that the producers/exporters from Oman, Saudi Arabia and UAE have preferred non-cooperation. Export price for all the exporters from Oman, Saudi Arabia and UAE has been determined based on the imports reported in the DGCI&S, after due adjustments. Accordingly, the export price determined is provided in the dumping margin Table below.

F.3.4. DUMPING MARGIN

53. Considering the normal value and export price as above, the dumping margins for all producers/exporters of the subject goods from the subject countries is determined as given in the dumping margin table below:

Dumping Margin Table

Country	Producer	Normal Value/ CNV (US\$/MT)	Export Price (US\$/MT)	Dumping Margin US\$/MT	Dumping Margin %	Dumping Margin Range
Iran	Negin Falat Pars Industrial & Mining Co.	***	***	***	***	100-110
	Others	***	***	***	***	340-350
Oman	All Producers	***	***	***	***	290-300
Saudi Arabia	All Producers	***	***	***	***	370-380
UAE	All Producers	***	***	***	***	310-320

54. The Authority notes that the dumping margin from the subject countries is not only more than *de-minimus* but also significant.

G. ASSESSMENT OF INJURY AND CAUSAL LINK

G.1. Submissions by the domestic industry

55. The submissions of the domestic industry with regard to injury and causal link are reproduced below:
- The volume of imports from the subject countries has shown increase in absolute terms in the POI as compared to the base year and the preceding years, except 2015-16.
 - The share of the subject imports in consumption/demand in India increased in the POI as compared to the base year and the preceding years.

- c. The apparent demand/consumption of the subject goods shows a positive trend throughout the injury period.
- d. The volume effect of dumped imports on the domestic industry has been significantly adverse.
- e. The share of imports from the subject countries in the production has increased from 232% in the year 2017-18 to 264.4% in the POI denoting that the imports have not only increased in absolute terms but also increased in relation to demand and domestic production.
- f. The landed value from the subject countries as a whole has declined from Rs. 4082 /MT in the base year i.e., 2016-17 to Rs. 3778 / MT in the POI. Thus, the landed price of imports is below the selling price of the domestic industry, resulting in positive and significant price undercutting during the POI.
- g. Even the landed price of imports is substantially below the NIP of the domestic industry, resulting in severe price underselling. The price underselling is positive from all the subject countries during the POI.
- h. The domestic industry is prevented from increasing its prices to the remunerative levels, thereby, proving that the prices of the domestic industry are suppressed / depressed.
- i. Capacity Utilization remained at very low levels despite increase in demand.
- j. Demand has increased by 226738 MT whereas sales of the domestic industry increased only by 58224 MT during the injury investigation period, indicating that the substantial portion of the demand is taken over by imports only.
- k. While the apparent consumption increased over the injury period, the market share of the domestic industry declined, and the market share of the subject countries increased significantly.
- l. Due to the dumped imports, the profitability per MT of the domestic industry and Return on capital employed, cash profits and profit before interest were negative. Thus, the profitability of the domestic industry has been severely affected in the period of investigation due to the dumped imports from the subject countries.
- m. Despite an increase in demand, the inventory available with the domestic industry increased substantially during the POI.
- n. Productivity has increased in the POI as compared to the preceding years.
- o. The domestic industry has claimed that the number of employees engaged by the domestic industry has remained same throughout the injury investigation period.
- p. The domestic industry has suffered price underselling on account of imports of the subject goods from the subject countries. The domestic industry has submitted that this

could be the likely position of the domestic industry in the event of revocation of existing anti-dumping duties from the subject countries are revoked.

- q. The parameters such as profits, cash profits, profit before interest, return on capital employed, market share were significantly adverse even in absolute numbers. Despite growth in terms of production and domestic sales, the domestic industry continues to incur losses on account of low value dumped imports from the subject countries.
- r. No other factor can be attributed to the material injury suffered by the domestic industry.

G.2. Submissions made by the other interested parties

56. The submissions with regard to injury suffered by the domestic industry and the causal link made by the producers/exporters/importers/other opposing interested parties during the course of the investigation and considered relevant by the Authority are as follows:

- a. That there is no volume and price injury to the domestic industry. Further, there is no decline in injury parameters as envisaged in Annexure II (iv) of the Rules. It is further submitted that there is some decline between POI and immediate previous year, but it is not so significant. In a situation of effects of dumped imports, the petitioner ought not to have achieved such overall growth in volume and price parameters.
- b. There are notable improvements in many factors during the injury period such as production, sales, capacity utilization, productivity, employment, and wages.
- c. That the apparent decline in the share of the domestic industry in demand is due to the fact that overall demand has grown, and domestic industry does not have the sufficient capacity to cater the increased demand.
- d. The negative financial position in the basic year 2016/2017 demonstrates that the Applicant was already suffering from other causes of injury than imports before the injury period. It is further submitted that the decline in parameters between the POI and the immediate previous year cannot be linked to landed price of imports in any way as the loss was the highest in base year when the price undercutting was in the range of 70-90% and the losses reduced when the price undercutting was at a high range in the POI between 80-100% as per the claims of the Applicant.
- e. There was an increase in the selling price from 92 points to 98 points in the same period which clearly shows that the decline in parameters during the POI and the immediate previous year cannot be linked to landed price of imports from the subject countries. It is further submitted that when the petitioner could increase its selling price during the POI viz. the immediate previous year, the slight decline in volume parameters should also be on account of other parameters other than the volume of imports.
- f. That the cash flow and employment showed improvement vis. base year, the petitioner did not find it difficult to raise additional capital to increase the capacity and the capacity was increased twice in the injury period including the POI.

- g. The alleged injury cannot be linked to the landed price from the subject countries as the loss only reduced when the price undercutting was at the highest level.
- h. In a situation of landed price influencing the domestic prices, the petitioner would not have increased the prices and also would not have increased the profitability.
- i. The cost of production of the petitioner increased significantly from 100 basis points to 218 points which shows the cost more than doubled by the POI which is a situation which warrants detailed scrutiny by the Authority.
- j. The application did not contain sufficient data regarding the non-attribution analysis.
- k. The only possible conclusion based on the facts of the present case is that the petitioner did not suffer any injury as envisaged in the Rule and the petitioner got the full benefit of increase in demand for the product in India.

G.3. Examination by the Authority

57. Rule 11 of the Rules read with its Annexure – II thereto 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*”.

58. As regards the consequent impact of dumped imports on the domestic industry, Para (iv) of Annexure II of the Rules states as under:

“(iv) The examination of the impact of the dumped imports on the domestic industry concerned, shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including natural 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.”

59. Article 3.1 of the WTO Agreement and Annexure-II of the Rules provide for an objective examination of both (a) the volume of dumped imports and the effect of the dumped imports on prices, in the domestic market, for like products; and (b) the consequent impact of these imports on domestic producers of such products. With regard to the volume effect of the dumped imports, the Authority is required to examine whether there has been a significant increase in dumped imports, either in absolute term or relative to production or consumption in India. With regard to the price effect of the dumped imports, the Authority is required to examine whether there has been significant price undercutting by the dumped imports as compared to the price of the like product in India, or whether the effect of such imports is otherwise to depress the prices to a significant degree, or prevent price increases, which would have otherwise occurred to a significant degree. For the purpose of current injury analysis, the Authority has examined the volume and price effects of dumped imports of the subject goods on the domestic industry and its effect on the prices and profitability to examine the existence of injury and causal links between the dumping and injury, if any.

60. The submissions made by the domestic industry with regard to the injury and causal link related issues have been examined. The injury analysis made by the Authority hereunder *ipso facto* addresses the various submissions made by the interested parties.
61. Annexure-II para (iii) of the Rules provides that in case where imports of a product from more than one country are being simultaneously subjected to anti-dumping investigations, the Authority will cumulatively assess the effect of such imports, in case it determines that:
- a) The margin of dumping established in relation to the imports from each country is more than two percent expressed as percentage of export price and the volume of the imports from each country is three percent (or more) of the import of like article or where the export of individual countries is less than three percent, the imports collectively account for more than seven percent of the import of like article, and
 - b) A cumulative assessment of the effects of the imports is appropriate in light of the conditions of competition between the imported products and the conditions of competition between the imported products and the like domestic products
62. The Authority notes that:
- a) The subject good are being dumped into India from the subject countries. The margins of dumping from each of the subject countries are more than de minimis limits prescribed under the Rules.
 - b) The volume of imports from each of the subject countries is individually more than 3% of the total volume of imports.
 - c) Cumulative assessments of the effects of imports are appropriate as the exports from the subject countries not only directly compete with the like articles offered by each of them but also the like articles offered by the domestic industry in the Indian market. It is noted that the consumers who are buying from the domestic industry are also importing from amongst the subject countries.
63. In view of the above, the Authority considers it appropriate to cumulatively assess the effects of dumped imports of the subject goods from the subject countries on the domestic industry.
64. The Authority has taken note of the arguments and counter-arguments of all the interested parties with regard to injury to the domestic industry. The injury analysis so made by the Authority hereunder addresses the various submissions made by the interested parties.
65. The Authority has taken note of the submissions of the domestic industry and all the other interested parties and has analyzed the same considering the facts available on record and the applicable laws. It is not necessary that all parameters of injury show deterioration. Some parameters may show deterioration, while some others may not. The Authority has examined the injury parameters objectively taking into account the facts and arguments submitted by the domestic industry and the other interested parties. The injury analysis made by the Authority hereunder *ipso facto* addresses all the concerns raised.

66. As regards the contention that domestic industry does not have sufficient capacity, it is noted that the domestic industry is operating at sub-optimal capacity utilization. Therefore, capacity is not a constraint in supplying the subject goods.

67. Issues relating to capacity utilization, net sales realization, cash flow, employment and other injury parameters are analyzed in the following paragraphs.

G.3.1. Volume Effect of dumped imports and impact on domestic industry

a. Assessment of Demand/ Apparent Consumption

68. The Authority has taken into consideration, for the purpose of the present investigation, demand or apparent consumption of the product in India as the sum of domestic sales of Indian Producers and imports from all sources.

Particulars	UoM	2016-17	2017-18	2018-19	POI
Imports from Iran	MT	87831	119358	82607	21030
Imports from Oman	MT	10773	15094	29457	45122
Imports from Saudi Arabia	MT	6865	23597	31654	24738
Imports from UAE	MT	17145	43345	102905	177623
Imports from the subject countries	MT	122614	201395	246623	268513
Imports from Other Countries	MT	8152	3303	11887	11768
Total Imports	MT	130766	204697	258511	280281
Domestic Sales of DI	MT	***	***	***	***
Trend	Trend	100	204	251	237
Domestic Sales of Other Domestic Producers	MT	***	***	***	***
Index	Trend	100	203	141	130
Total Domestic Sales	MT	***	***	***	***
Indexed	Trend	100	203	185	173
Total Demand	MT	***	***	***	***
Indexed	Trend	100	178	192	196

69. It is noted from above table that the demand of the subject goods has increased from 100 indexed points in the base year to i.e., 196 indexed points in the POI.

b. Import volume and Market Share

70. 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 DGCI&S. The factual position is as follows:

Particulars	2016-17	2017-18	2018-19	POI
Imports from the subject countries (MT)	122614	201395	246623	268513

Imports from Other Countries (MT)	8152	3303	11887	11768
Total Imports (MT)	130766	204697	258511	280281
% share of Subject Countries in Imports	93.8%	98.39%	95.40%	95.80%
Total Demand (MT)	***	***	***	***
Imports in relation to demand				
% Share of Subject Countries in Demand	***	***	***	***
Indexed	100	93	105	112
Imports in relation to Production				
Domestic production (MT)	***	***	***	***
% Share of subject countries in production	***	***	***	***
Index	100	81	80	92

71. It is noted that the volume of imports from the subject countries has shown a significant increase in absolute terms in the POI as compared to the base year. It is further noted that the share of the subject imports in consumption/demand in India also increased in the POI as compared to the base year and the preceding years.

G.3.2. Price Effect of dumped imports and impact on domestic industry

72. In terms of Annexure II (ii) of the Rules, the Designated 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 products 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. The impact of dumped imports on the prices of the domestic industry has been examined with reference to the price undercutting, price suppression and price depression if any.

a. Price Undercutting

73. To determine price undercutting, a comparison has been made between the landed value of the product and the average selling price of the domestic industry, net of all rebates and taxes, at the same level of trade. The prices of the domestic industry were determined at the ex-factory level:

Particulars	UoM	2016-17	2017-18	2018-19	2019-20
Landed value from the subject countries	Rs/MT	4082	3711	3878	3778
Indexed	Trend	100	91	95	93
Domestic Selling Price	Rs/MT	***	***	***	***
Indexed	Trend	100	92	92	98
Price Undercutting	Rs/MT	***	***	***	***
Price Undercutting	%	***	***	***	***
Price Undercutting	Range	80-90	80-90	70-80	90-100

74. The Authority notes that the landed price of imports is below the selling price of the domestic industry, resulting in positive and significant price undercutting.

75. It is seen that the imports from the subject countries as a whole are entering at a price below the domestic selling price of the domestic industry, resulting in positive price undercutting. It is submitted by the domestic industry that the price undercutting from all the subject countries individually also is positive. The same can be seen from the Table below:

Particulars – POI	UoM	Iran	Oman	Saudi Arabia	UAE
Landed Value	Rs/MT	3875	3986	3579	3741
Domestic Selling Price	Rs/MT	***	***	***	***
Price Undercutting	Rs/MT	***	***	***	***
Price Undercutting	%	***	***	***	***
Price Undercutting	Range	80-90	80-90	100-110	90-100

76. The domestic industry submitted that because of this aggressive pricing of the exporters from the subject goods, domestic industry was unable to increase their sales volume and market share. Moreover, they are also not able to recover their complete cost. Further, the domestic industry as well as other producers are losing their market share with this kind of significant price undercutting.

b. Price suppression and depression

77. In order to determine whether the dumped imports are depressing the domestic prices or whether the effect of such imports is to suppress prices to a significant degree and prevent price increases which otherwise would have occurred to a significant degree, the Authority considered the changes in the costs and prices and landed value over the injury period. The position is shown as per the table below:

Particulars	UoM	2016-17	2017-18	2018-19	2019-20
Landed value from the subject countries	Rs/MT	4082	3711	3878	3778
Trend	Indexed	100	91	95	93
Domestic selling price	Rs/MT	***	***	***	***
Trend	Indexed	100	92	92	98
Cost	Rs/MT	***	***	***	***
Trend	Indexed	100	71	75	92

78. It is noted that the landed price of subject goods from subject countries is below the cost of sales as well as selling price of the domestic industry. Further, the decline in landed price has led to depressing effects on the prices of the product in the market.

G.3.3. Economic parameters relating to the domestic industry

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

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

a. Production, capacity, sales & capacity utilization

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

Particulars	UoM	2016-17	2017-18	2018-19	2019-20
Capacity (MT)	MT	***	***	***	***
Trend		100	132	148	148
Total Production (MT)	MT	***	***	***	***
Trend		100	199	245	232
Capacity utilization (MT)	%	***	***	***	***
Trend		100	151	166	157
Domestic Sales	MT	***	***	***	***
Trend		100	204	251	237

82. It is noted that the capacity of the domestic industry increased from 2018-19 onwards. It is also noted that the domestic industry's capacity utilization has increased during the POI as compared to the base year, though it has declined in the POI as compared to preceding year. Further, the capacity utilization remained at low levels during the entire injury investigation period despite increase in demand. It is also noted that the sales of the domestic industry increased till 2018-19 and declined thereafter.

ii. Market share

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

	UoM	2016-17	2017-18	2018-19	POI
Total Demand	MT	***	***	***	***
Trend		100	178	192	196
Market share of Total Domestic sales in Demand	%	***	***	***	***
Trend		100	115	96	88

% Share of subject Countries in Demand	%	***	***	***	***
Trend		100	92	105	112

84. It is noted from the above that whereas demand for the product under consideration increased over the injury period, market share of the domestic industry declined during POI as compared to the base year and the preceding years. At the same time, market share of the subject countries increased.

iii. Profits, Return on Investment and Cash Profit

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

Particulars	UoM	2016-17	2017-18	2018-19	2019-20
Selling price/unit	Rs/MT	***	***	***	***
Trend	Indexed	100	92	92	98
Cost/unit	Rs. /MT	***	***	***	***
Trend	Indexed	100	71	75	92
Profit/loss per unit	Rs./MT	***	***	***	***
Trend	Indexed	-100	59	25	-52
Depreciation	Rs. Lacs	***	***	***	***
Trend	Indexed	100	114	116	152
Cash Profit Lacs	Rs. Lacs	***	***	***	***
Trend	Indexed	-100	848	610	-36
Cash Profit	Rs./MT	***	***	***	***
Trend	Indexed	-100	417	245	-13
Return on capital employed (ROCE)	Rs. Lacs	***	***	***	***
Trend	Indexed	-100	137	68	-127

86. The Authority notes that the profitability of the domestic industry has been severely affected in the period of investigation.

87. The Authority also notes that the profits of the domestic industry have declined. The ROCE is negative during the POI. The profitability per MT of the domestic industry and Return on capital employed, cash profits and profit before interest were negative.

iv. Inventories

88. Inventory position of the domestic industry over the injury period is given in the table below:

Particulars	Unit	2014-15	2015-16	2016-17	POI
Inventory	MT	***	***	***	***
Trend		100	168	246	454

89. It is noted by the Authority that despite an increase in demand, the inventory available with the domestic industry increased substantially during the POI.

v. Employment, Productivity

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

Year	2014-2015	2015-2016	2016-2017	POI
Production (MT)	***	***	***	***
Trend	100	204	252	238
Employees	***	***	***	***
Trend	100	102	93	95
Production/employee	***	***	***	***
Trend	100	200	269	251

91. It is noted from the above table that:

- a. The productivity has increased in the POI as compared to the preceding years.
- b. It is noted that the number of employees engaged by the domestic industry has remained almost same throughout the injury investigation period.

vi. Magnitude of dumping

92. It is noted that imports from the subject countries are entering into India at dumped prices and the margin of dumping are above de minimis limits, and are also significant.

vii. Growth

93. The growth of the domestic industry in terms of production, capacity utilization, domestic sales volume, profits, cash profits and return on investment is as per below table. It is seen that the growth of the domestic industry was negative in respect of a number of volume and price parameters.

94. The same is reflected in the table below:

Particulars	2016-17	2017-18	2018-19	2019-20
Domestic Sales of DI	-	***	***	***
Production of DI	-	***	***	***
Capacity utilization	-	***	***	***
Market Share of DI in Demand	-	***	***	***
Profit & Loss	-	***	***	***
Cash Profit	-	***	***	***
ROCE	-	***	***	***

G.3.4. Factors affecting domestic Price

95. The examination indicates that the demand in India for the subject goods is not a limiting factor for the growth of the domestic industry. The import prices from the subject countries are directly affecting the prices of the domestic industry in the domestic market. It is also noted that the landed value of the subject goods from the subject countries are below the cost of sales as well as selling prices of the domestic industry.
96. Further, landed prices of the subject goods from the subject countries have depressed prices of the domestic industry. The imports of the product under consideration from countries other than the subject countries are very less and are not claimed to be injuring the domestic industry.

G.3.5. Magnitude of injury margin

97. The Authority has determined Non-Injurious Price (NIP) for the domestic industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The NIP of the product under consideration has been determined by adopting the verified information/data relating to the cost of production for the period of investigation. The NIP of the domestic industry has been worked out and it has been compared with the landed price (LP) from each of the subject countries for calculating injury margin (IM).

Injury margin Table

Country	Producer	Non- Injurious Price (US\$/MT)	Landed Value (US\$/MT)	Injury Margin US\$/MT	Injury Margin%	Injury margin % range
Iran	Negin Falat Pars Industrial & Mining Co.	***	***	***	***	120-130
	Others	***	***	***	***	250-260
Oman	All Producers	***	***	***	***	110-120
Saudi Arabia	All Producers	***	***	***	***	130-140
UAE	All Producers	***	***	***	***	120-130

98. It is noted that injury margin is positive and significant for cooperating producer as well all producers from subject countries for POI.

H. CAUSAL LINK AND NON-ATTRIBUTION ANALYSIS

99. The Authority has noted other factors listed under the Rules, which could have contributed to injury to the domestic industry for examination of causal link between dumping and material injury to the domestic industry.

H.1. Non-attribution Analysis –

100. The Authority notes the following with regard to the other known factors capable of causing injury to the domestic industry:

a. Imports from other sources

101. The imports of the subject goods from sources other than subject countries are below de-minimis. It is, therefore, seen that the imports from other countries have not caused injury to the domestic industry.

b. Contraction in demand

102. There is no contraction in demand for the products under consideration in India.

c. Changes in the pattern of consumption

103. The pattern of consumption with regard to the product under consideration has not undergone any change. Therefore, changes in the pattern of consumption cannot be considered to have caused injury to the domestic industry.

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

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

e. Developments in technology

105. Technology for production of the product concerned has not undergone any change. Thus, developments in technology cannot be regarded as a factor of causing injury to the domestic injury.

f. Export performance

106. The domestic industry is not exporting the subject goods. Therefore, injury caused is only because of domestic operations.

g. Performance of other products being produced and sold by the domestic industry

107. The Authority has only considered data relating only to the performance of the subject goods. Therefore, performance of other products produced and sold are not a possible cause of the injury to the domestic industry.

Conclusions on injury and causal link

108. The Authority notes the following:

a) Imports of the subject goods from subject countries have increased in absolute terms as well as in relation to consumption.

- b) The market share of imports of subject goods from subject countries has increased, while the share of domestic industry has declined over the same period.
- c) The dumped imports of subject goods from subject countries are undercutting the prices of the domestic industry. The landed price of subject goods is below the cost of sales as well as selling price of the domestic industry. Further, the price undercutting has led to depressing effects on the prices of the product in the market.
- d) Even though the production and domestic sales have increased during the POI as compared to preceding years, the capacity utilization remains low and suboptimal.
- e) The growth of the domestic industry became negative during the POI in terms of number of price related economic parameters like profit, return on capital employed and cash profits etc as a result of dumped imports of the subject goods from the subject countries.
- f) The volume and price effects caused by the dumped imports of subject goods from subject countries has adversely impacted the profits, cash profits and return on capital employed of the domestic industry during the POI. It is also noted that profit, cash profit and ROCE has turned negative during the POI.

109. It is thus seen that dumped imports of subject goods from subject countries have caused material injury to the domestic industry.

I. POST DISCLOSURE COMMENTS

Submissions made by the other interested parties

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

- a) That the Government of the Sultanate of Oman did not receive an intention letter prior to the initiation of the investigation in violation of article 5.5 and the recommendation adopted by the Committee on Anti-Dumping Practices on 29 October 1998.
- b) The disclosure statement is excessive confidential and does not allow proper understanding of the facts.
- c) That M/s Global Gypsum Board CO LLC has filed lot of information and based on that their response should not be rejected and they should be awarded individual duty.
- d) Quality of imported Gypsum is very good, as imported percentage of CaSO_4 is between 80 to 95% and the domestic industry is not able to match the quality. Further, imported product under consideration is pure and plain whereas, product sold by the domestic industry is not plain and pure. There is huge variation in the strength of the imported product vis a vis the domestically manufactured product. Even the domestic industry is also importing raw material and therefore, they are also contributing to their injury.
- e) Gypsum business is essentially a high bulk – low value business wherein the handling and transportation costs are way higher than the actual cost of the product. Therefore, the transportation costs should be considered while analyzing

the impact on the domestic industry. Moreover, landed value of subject goods provides level playing field to the domestic industry and other producers from Rajasthan.

- f) That the basis for considering USD 12.5 price for Gypsum rock, cannot be relied upon as the same is of prior period and not for the POI.
- g) Since the industry is fragmented industry, the petitioner does not account for 25% of the total production in India. Further, imposition of the anti-dumping duty will create monopoly of the domestic industry in the market and therefore, duties should not be recommended.
- h) That the domestic industry is not suffering any injury in terms of the Rules.
- i) Profit earned by the importers will be retained in India, whereas profit earned by the domestic industry will be repatriated overseas. Indian importers are getting imported Gypsum at attractive prices, any duty will increase cost for real estate and therefore, imposition of duty is not in the interest of Indian importers.
- j) With regard to the export price, the Authority may consider the export incentives as part of the export price of the Company. The non-acceptance of adjustments claimed for export incentive is triggering very high dumping/injury margin in the case of above parties whereas in reality the Company determined its export prices in view of the export incentive as well. Our detailed comments in this regard already filed may once again considered before final findings by the Authority
- k) The name of the producer from Iran as above and name of the exporters based in UAE as above may please be mentioned in the duty table as one producer-exporter value chain as not mentioning the names of exporters who are based in UAE along with the producer who is in Iran may trigger significant hardships for the importers at the customs front because both Iran and UAE are subject countries in this matter.
- l) The exporters and users have requested for reference price duty, so that genuine good quality product at higher prices should not be penalized.
- m) In addition, reference price-based duties will also benefit domestic producers in fetching better realization and possible under invoicing and any duty absorption. At the same time, this will also not hurt exporters from country like Oman.

Submissions made by the domestic industry

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

- a) That the domestic industry is purchasing raw gypsum from Oman and also from different parts of India based on the quality parameters. The domestic industry has also submitted that there are various grades of gypsum found in India wherein purity levels are between 80 to 90% purity. Further, the domestic industry is using both Indian and imported gypsum rock in its production depending on its plant location and delivers performance meeting the IS standard in its gypsum plaster irrespective of the input raw material being from India or imported.
- b) That the IS 2547 code for gypsum plaster mentions the compressive strength of gypsum plaster needs to be 1N/mm², and all gypsum plaster whether they are made of domestic or imported raw materials comfortably delivers the requisite strength. It is further submitted that entire North India market including many prestigious government

projects including AIIMS hospitals and the proposed new parliament building will use Indian gypsum. In view thereof, the arguments relating to Indian gypsum plaster made of inferior grade is factually wrong.

- c) As regards fragmented industry and standing, it is submitted that majority of the producers in MSME sector like Rajasthan POP Association have to shut down in the last few years under the relentless onslaught of cheap imports from subject countries. This has resulted in size of the local players coming down. It is further submitted that once anti-dumping duties will be imposed and fair competition will be restored, MSME sector will be revived and will also lead to large scale job creation.
- d) That the only participating exporter from Iran, M/s Negin Pars Industrial & Mining Co. owns the mines in Iran from where the primary raw material Gypsum is extracted and therefore, cost of extraction of raw Gypsum from mines is undervalued and is not in line with the international prices of the said raw material and therefore, same cannot be said to be reasonably reflective of the cost associated with production and sale of the article under consideration, in terms of the paragraph 1 of Annexure 1. In view thereof, they have requested not to accept their cost and also normal value.
- e) As regards the new submissions made by certain parties as a part of the comments to disclosure statement, the domestic industry vehemently opposes the inclusion of such comments in the final findings. It is further submitted that DGTR is consistently rejecting new submissions at such belated stage.
- f) It is further submitted that the issue of quality cannot be considered as a ground for either dumping, injury or causal link and, therefore, is of no consequence whatsoever. No evidence has been adduced to suggest that the quality differences between the imported and the domestic product prevents them from being used interchangeably. It is stressed by the domestic industry that both the imported and the domestic products compete in the same market.
- g) The domestic industry also points out that assuming but not accepting that the quality of the imported goods is superior, no reason has been offered as to why they are being offered in the Indian market at prices lower than the Indian products which are claimed to be of inferior quality. Thus, the statements made by certain parties at this late stage of investigations cannot be accepted either legally or on merits.
- h) The Domestic Industry has also requested for reference price-based duty, wherein the exporters would not have to pay any duty if their landed value is above the fair price determined by the Authority. Further, therefore, no prejudice would cause to any interested parties and at the same time, the objective of fair play in the market will be achieved by the DGTR

Examination by the Authority

112. The Authority has examined the post disclosure submissions made by the domestic industry, and the other interested parties representing exporting producers, exporters, importers and users, and notes that some of the comments are reiterations which have already been examined suitably and addressed adequately in the relevant paras of the final finding. The issues raised for the first time in the post-disclosure

comments/submissions by the interested parties and considered relevant by the Authority are examined below:

- a. Regarding the contention of the Government of Oman that the Authority did not receive an intention letter prior to the initiation of the investigation in violation of article 5.5 and the recommendation adopted by the Committee on Anti-Dumping Practices on 29 October 1998, the Authority notes that advance intimation was sent to the Government of the Sultanate of Oman vide email dated 16.10.2020 through their Embassy in India well before the initiation of the investigation.
- b. The non-confidential version of the disclosure statement was issued as per the applicable Rules and consistent practice of the DGTR.
- c. As regards response filed by Global gypsum, it is noted that the Authority had given an opportunity to Global Gypsum to rectify the response filed by them also to serve the non-confidential version of the responses to other interested parties. In view of non-receipt of response by M/s Global Gypsum rectifying the deficiencies in the exporter questionnaire response filed by them within the stipulated time period, the Authority has rejected the exporter questionnaire response filed by M/s Global Gypsum.
- d. In relation to standing of the domestic industry, the Authority re-iterates that based on the information on record, the applicant accounts for major proportion of the production. Moreover, the Authority has not received any letter opposing the investigation. Therefore, the Authority holds that the applicant constitutes eligible domestic industry within the Rules.
- e. Post issuance of disclosure statement, the exporters and users have raised quality issues on the PUC manufactured by the domestic industry. The Authority has also received representations from M/s Global Trading Company, M/s Milan Tanna and M/s VANS Gypsum Private Limited raising similar quality issues. In this regard, the Authority notes that these quality issues were raised for the first time, post issuance of the disclosure statement. However, none of the said parties have submitted any evidence to substantiate their claim or demonstrated as to how the quality differences, if any, would impact the analysis of the Authority in relation to either dumping, injury or causal link.
- f. The Authority nevertheless has examined the issue of quality in the larger interest of the investigation and the user industry in particular. The Authority notes that the products supplied by the applicant conforms to the IS 2547 which is prescribed by the Government. Therefore, since the government has prescribed certain standards of a product and the product supplied by the domestic industry conforms to such standards, the consumers cannot contend that the product type produced by the domestic industry does not meet the desired standards. It is also noted that nothing substantial has been provided by the interested parties to demonstrate the difference in the quality of the product supplied by the domestic industry and imported into India.
- g. The Authority has determined the injury based on the information on records and also based on the non-injurious price determined by the Authority and landed value of the imports. Therefore, the arguments that there is no injury are incorrect. Further, none of the interested parties has provided any evidence or information in support of their claim that the domestic industry is not suffering injury.

- h. With regard to addition of incentives in the export price, it is noted that as per section 9A(1)b of the customs tariff act,
“Export price, in relation to an article, means the price of an article exported from exporting country or territory....”
Thus, it is noted that export price for the cooperative producer and exporter from Iran has been determined as per price which has been paid by the buyer of the article, as per invoice raised. Therefore, the Authority has not allowed any adjustment on account of any incentive. Accordingly, the claim of the exporter for making appropriate adjustment for such incentive is not allowed.

Indian Industry's Interest & Other Issues

113. The Authority recognizes that the imposition of anti-dumping duties might affect the price levels of the product in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, imposition of anti-dumping measures would remove the unfair advantages gained by dumping practices, prevent the decline of the domestic producers, who are mostly from small and micro small segments and help maintain availability of wider choice to the consumers of the subject goods. The purpose of anti-dumping duties, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping duties, therefore, would not affect the availability of the product to the consumers. The Authority notes that the imposition of the anti-dumping measures would not restrict imports from the subject countries in any way, and therefore, would not affect the availability of the product to the consumers.
114. Regarding monopoly of the domestic industry, the Authority notes that apart from the domestic industry, there are a large number of small producers across the country thus showing significant domestic competition. Further, there are review provisions under the Rules to address the developments in subsequent periods.
115. On the basis of information on record, it is noted that many producers in of the PUC have to shut down in the last few years possibly be due to dumped imports from subject countries.
116. The Authority considered whether imposition of ADD shall have significant adverse public interest. For the purpose, the Authority examined the information on record pertaining to the interests of various parties, including the domestic industry, other domestic producers, importers and consumers of the product.
117. The Authority issued gazette notification inviting views from all interested parties, including importers, consumers and other interested parties. The Authority also prescribed a questionnaire for the users to provide relevant information with regard to present investigations, including possible effect of ADD on their operations. The Authority sought information on, inter-alia interchangeability of the product supplied by various suppliers from different countries, ability of the domestic industry to switch sources, effect of ADD on the consumers, factors that are likely to accelerate or delay the adjustment to the new situation caused by imposition of ADD.

118. Even though the Authority had prescribed formats for the users to quantify the impact of ADD and elaborate how imposition of ADD shall adversely impact them, it is noted that none of the users provided any relevant information.
119. It is also noted that though six importers participated in the investigation, none of them filed any specific, substantiated or verifiable information or claims in relation to public interest which could form the basis of any analysis or consequent inferences for the Authority. Despite the lack of information and claims, the Authority has taken note of the views expressed by the interested parties and addressed them at appropriate places.

J. CONCLUSION & RECOMMENDATIONS

120. Having regard to the contentions raised, information received, submissions made and facts available before the Authority as recorded in these findings and on the basis of the determination of dumping and consequent injury to the domestic industry made hereinabove, the Authority concludes that:

- a. The product under consideration has been exported from the subject countries at a price below the normal value, thus resulting in dumping.
- b. The examination of the imports of the subject product and the performance of the domestic industry shows that the volume of imports from the subject countries have increased in absolute terms and also in relation to consumption in India.
- c. The imports from the subject countries are undercutting the prices of the domestic industry.
- d. The dumped imports of subject goods from the subject countries are undercutting the prices of the domestic industry. The landed price of subject goods is below the cost of sales as well as selling price of the domestic industry. Further, the price undercutting has led to depressing effects on the prices of the product in the market.
- e. Production, sales and capacity utilization of the domestic industry has increased over the injury period though sales have marginally declined during the POI over the immediate previous year. The capacity utilization of the domestic industry has been very low in the entire injury period.
- f. The volume and price effects caused by the dumped imports of subject goods from the subject countries has adversely impacted the profits, cash profits and return on capital employed of the domestic industry during the POI. It is also noted that profit, cash profit and ROCE has turned negative during the POI.
- g. There is causal link between dumping of the product under consideration from the subject countries and injury to the domestic industry.

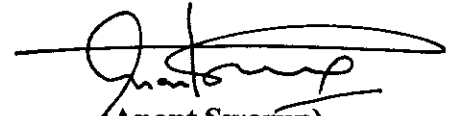
- h. The interested parties have not established the impact of ADD on the user industry with verifiable information. Since the duty recommended is based on lesser duty rule, the duty recommended is fairly reasonable and it is not likely to cause any adverse impact on the downstream industry.
- i. The Authority notes that the investigation was initiated and notified to all the interested parties and adequate opportunity was given to the domestic industry, exporters, importers and other interested parties to provide information on the aspects of dumping, injury and the causal link. Having initiated and conducted the investigation into dumping, injury and causal link in terms of the provisions laid down under the Rules, the Authority is of the view that imposition of anti-dumping duty is required to offset dumping and injury. Therefore, the Authority recommends imposition of anti-dumping duty on imports of subject goods from the subject countries.
- j. In terms of provisions contained in Rule 4(d) & Rule 17(1) (b) of the Rules, the Authority recommends imposition of anti-dumping duty equal to the lesser of margin of dumping and the margin of injury, so as to remove the injury to the domestic industry. Taking into account factual matrix of the case, and having regard to information provided, and submissions made by interested parties, it is considered appropriate to recommend benchmark/reference form of anti-dumping duties. The Authority recommends imposition of antidumping duty on the imports of the goods described in col.3 of the duty table below originating in or exported from the subject countries from the date of notification to be issued in this regard by the Central Government. The anti-Dumping duty is recommended as the difference between the landed value of the goods as described in Col.3 of the duty table below and the amount indicated in Col.7 of the duty table appended below, provided the landed value is less than the value indicated in Col.7. If the landed value is more than the value indicated in Col 7, the anti-dumping duty will not be applicable. The landed value of imports for this purpose shall be the assessable value as determined by the customs under the Customs Act, 1962 and applicable level of custom duties except duties levied under Section 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975.

SN	Sub Heading or Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer	Reference Price	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	2520	Calcined Gypsum Powder or	Iran	Any country including Iran	Negin Falat Pars Industrial	82.73	MT	USD

		Gypsum plaster			& Mining Co.			
2	-do-	-do-	Iran	Any country including Iran	Any other than serial no 1	102.66	MT	USD
3	-do-	-do-	Any other than the subject countries	Iran	Any	102.66	MT	USD
4	-do-	-do-	Oman	Any country including Oman	Any	117.84	MT	USD
5	-do-	-do-	Any other than the subject countries	Oman	Any	117.84	MT	USD
6	-do-	-do-	Saudi Arabia	Any country including Saudi Arabia	Any	117.84	MT	USD
7	-do-	-do-	Any other than the subject countries	Saudi Arabia	Any	117.84	MT	USD
8	-do-	-do-	UAE	Any country including UAE	Any	117.84	MT	USD
9	-do-	-do-	Any other than the subject countries	UAE	Any	117.84	MT	USD

K. FURTHER PROCEDURE

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



(Anant Swarup)
Designated Authority