

**To be published in Gazette of India, Extraordinary, Part1, Section1**

**F. No. 7/3/2019-DGTR Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
(Directorate General of Trade Remedies)  
4th Floor, Jeevan Tara Building, Parliament Street, New Delhi**

**DATE: 07/11/2019**

**NOTIFICATION (Final Findings)**

Subject: Sunset Review (SSR) anti-dumping investigation concerning imports of Clear Float Glass originating in or exported from Pakistan, Saudi Arabia and United Arab Emirates (UAE).

F. No.7/3/2019-DGAD-Whereas having regard to the Customs Tariff Act 1975 as amended in 1995 (hereinafter referred to as the Act) and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, (hereinafter referred to as the Rules) thereof, on the basis of the duly substantiated application filed on behalf of the domestic producers of clear float glass in India and in accordance with section 9A(5) of the Act, read with Rule 23 of the Anti-dumping Rules, the Designated Authority in the Ministry of Commerce and Industry, Department of Commerce, Govt. of India, appointed under the Rules supra, (hereinafter referred to as “the Authority”), initiated a sunset- review investigation, vide Notification No. 7/3/2019-DGTR dated 1.5.2019, to examine whether the expiry of the duty in force on import of Clear Float Glass originating in or exported from Pakistan, Saudi Arabia and UAE, is likely to lead to continuation or recurrence of dumping and injury to the domestic industry.

**Background of The Case**

1. Having regard to the above Act and Rules the Designated Authority had, vide Notification No. 14/25/2012 DGAD dated 11.4.2013 initiated the investigation. The Authority vide its final findings No.14/25/2012-DGAD dated 10.10.2014, recommended imposition of anti-dumping duties against dumped imports of the subject goods from Pakistan, Saudi Arabia and United Arab Emirates (subject countries). Duties were imposed by the Central Government vide Customs Notification No. 48/2014- Customs (ADD) dated 11.12.2014.
2. Further, M/s Tariq Glass Industries Ltd, Pakistan filed an application for New Shipper Review for the determination of individual dumping margin of the goods exported by it. The Authority initiated the New Shipper Review under Rule 22 of the AD Rules vide Notification F. No. 15/16/2015-DGAD dated 23.9.2015. Further, the final findings were issued on 10.4.2017 determining the individual dumping margin of USD 23.54 per MT for the said exporter. However, the said final findings were quashed by Hon’ble High Court of Madras in the matter of M/s Tariq Glass Industries vs. M/s Saint Gobian India Pvt. Ltd. order dated 27.6.2019.

3. Whereas in terms of Section 9A (5) of the Customs Tariff Act 1995 as amended, the anti-dumping-duty imposed shall unless revoked earlier, cease to have effect on expiry of five years from the date of such imposition and the Authority is required to review, whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury. In accordance with the above, the Authority is required to review, on the basis of a duly substantiated request made by or on behalf of the domestic industry, as to whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury.
4. Before expiry of the said duty, domestic producers constituting M/s Saint-Gobain India Pvt. Ltd., M/s Sisecam Flat Glass India Ltd. and M/s Gold Plus Glass Industry Limited, filed a duly substantiated application in March 2019 before the Authority, on behalf of the domestic industry, in accordance with the Act and the Rules, alleging likelihood of continuation or recurrence of dumping of the above goods, originating in or exported from subject countries and consequent injury to the domestic industry in the event of cessation of duty, and requested for a review of the same for continuation and enhancement of the anti-dumping duties imposed on the imports of "Clear Float Glass", originating in or exported from the subject countries.
5. On the basis of duly substantiated application filed by the domestic industry, Authority vide Notification No. 7/3/2019-DGTR, dated 1.5.2019, initiated a sunset review of the antidumping duty in force on import of "Clear Float Glass", originating in or exported from Pakistan, Saudi Arabia and UAE to examine whether the expiry of the duty in force is likely to lead to continuation or recurrence of dumping and injury to the domestic industry.
6. The scope of the present review covers all aspects of the original investigation concerning imports of the above goods, originating in or exported from the subject countries

### **PROCEDURE**

7. The following procedure has been followed with regard to this investigation:
  - i. The Embassies of the subject countries in New Delhi were informed about the initiation of the investigations in accordance with Rule 6(2).
  - ii. The Authority provided copies of the non-confidential version of the application to the known exporters and the embassy of the subject countries in accordance with Rules 6(3) supra. A copy of the non-confidential version of the application was also made available in the public file and provided to other interested parties, wherever requested.
  - iii. The Authority forwarded a copy of the public notice to the following known manufacturers/exporters in the subject countries whose names and addresses were made available to the Authority in accordance to the Rule 6(4):
    - a. M/s Ghani Glass Limited, Pakistan
    - b. M/s Tariq Glass Company, Pakistan
    - c. M/s Emirates Float Glass LLC, UAE
    - d. M/s Obeikan Glass Company, Saudi Arabia
  - iv. Response to the questionnaire was filed by the following:
    - a. M/s Emirates Float Glass LLC, UAE,
    - b. M/s Ghani Glass Limited, Pakistan

- c. M/s Tariq Glass Company, Pakistan
- v. Importer's questionnaires were sent to the following known importers/users of subject goods in India calling for necessary information in accordance with Rule 6(4) of the Anti-dumping Rules:
- a) M/s Atlantic Trading – Mumbai
  - b) M/s Kanch Ghar – Mumbai
  - c) M/s Fishfa Glass – Mumbai
  - d) M/s Samarth Industries – Mumbai
  - e) M/s Prashanth Trading – Mumbai
  - f) M/s Asmi Traders – Mumbai
  - g) M/s Rajat Glass Traders – Karad
  - h) M/s Chandan Glass Traders – Pune
  - i) M/s Kochhar Glass Traders – Bhopal
  - j) M/s Ganeriwala Brothers Pvt Ltd – Kolkata
  - k) M/s Sure Safe Group/ Ganeriwala Glass Traders- Kolkata
  - l) M/s M S Glass Traders- Kolkata
  - m) M/s Glaze Architecture Pvt Ltd- Kolkata
  - n) M/s Glaze Infrastructure P Ltd.- Kolkata
  - o) M/s Saraf Glass P Ltd- Kolkata
  - p) M/s GSC, Noida
  - q) M/s Shiv Shakti, Roorkee
  - r) M/s Ridhi Sidhi, Jaipur
  - s) M/s Banaras Glass, Lucknow ( Globe India )
  - t) M/s T. L. Verma, Chandigarh
  - u) M/s Jagdamba Glass, Delhi
  - v) M/s Sheesh Mahal Tuff, Rohtak
  - w) M/s Nutan Glass Hs(P) ltd, Bangalore
  - x) Mahaveer Glass Hs, Bangalore
  - y) M/s Karnataka Metal Company, Bangalore
  - z) M/s Impact Safety Glass (P) Ltd, Bangalore
  - aa) M/s Southern Auto Products (P) Ltd, Bangalore
  - bb) M/s Tough Glass India, Bangalore
  - cc) M/s Yesho Float Glass (P) Ltd, Hyderabad
  - dd) M/s Bhandari Glass Co, Hyderabad
  - ee) M/s Prakash Glass, Hyderabad
  - ff) M/s Mahaveer Glass, Chennai/Navakar/Mahaveer Mirror, Vishakhapatnam
  - gg) M/s Uma Industries, Bangalore
  - hh) M/s Jai Mirror Industries, Chennai
- vi. None of the above-mentioned importers / users have responded during the course of the investigation.
- vii. The Authority made available non-confidential version (NCV) of the evidence presented by domestic industry through a public file maintained by the Authority and kept open for inspection by the interested parties as per Rule 6(7) of AD Rules, 1995.
- viii. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to arrange details of imports of the subject goods for the period of investigation and preceding three years and the same was obtained and relied upon.

- ix. The non-injurious price (NIP) has been worked out based on the information furnished by the domestic industry on its cost of production and cost to make and sell the subject goods in India and in the light of the guidelines outlined in Annexure III to the AD Rules.
- x. On the spot verification of the information provided by the petitioners as well as the producers/exporters of the subject countries were conducted to the extent considered relevant by the Authority.
- xi. In accordance with Rule 6(6) of the AD Rules, the Authority also provided opportunity to all the interested parties to present their views orally in an Oral Hearing held on 7.8.2019. Parties which participated in the Oral Hearing were requested to file written submissions of the views expressed orally.
- xii. 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 used "best information available" and has treated such parties as non-cooperative.
- xiii. In accordance with Rule 16 of the Rules *supra*, the essential facts/basis considered for these findings were disclosed to known interested parties on 22<sup>nd</sup> October, 2019 and comments were received from the following interested parties
  - 1. Domestic industry
  - 2. M/s Tariq Glass Industries Ltd, Pakistan.
  - 3. M/s Ghani Glass Limited, Pakistan
  - 4. M/s Emirates Float Glass LLC, UAE
- xiv. Comments received on the same to the extent being relevant to the investigation has been considered in Final Findings.
- xv. The Authority made available non-confidential version of the evidence presented by domestic industry through a public file maintained by the Authority and kept open for inspection by the interested parties as per Rule 6(7).
- xvi. For the purpose of this investigation the period under investigation was 1.1.2018 to 31.12.2018 and for the purpose of injury investigation data for the period 2015-16, 2016-17, 2017-18 and the POI has been considered.
- xvii. \*\*\* in this final findings represents information furnished by the interested parties on confidential basis, and so considered by the Authority under the Rules.
- xviii. The exchange rate adopted for the POI is 1 US \$ =Rs 69.24

### **Product under Consideration (PUC) and Like Article**

8. The product under consideration (PUC) for the purpose of present investigation was defined as “Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)”, the nominal thickness being as per BIS14900:2000, originating in or exported from Pakistan, Saudi Arabia and UAE.
9. Clear Float Glass is used in construction, refrigeration, mirror, solar energy industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity, distortion free smooth surface etc., the applications of the product have been increasing for different purposes.
10. Float Glass is classified under Chapter Heading 70 “Glass and glassware”. However, the subject goods are also being imported under tariff sub-headings 7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019 and 7020. However, the customs classification is indicative only and in no way binding on the scope of this investigation.

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

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

### **Views of the Domestic Industry**

12. The product under consideration (PUC) for the purpose of present investigation is “Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)”, the nominal thickness being as per BIS14900:2000.
13. Clear Float Glass is used in construction, refrigeration, mirror and solar energy industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity, distortion free smooth surface etc., the applications of the product have been increasing for different purposes.
14. Float Glass is classified under Chapter Heading 70 “Glass and glassware”. However, the subject goods are also being imported under tariff headings 7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019 and 7020. It is also submitted that the custom classification is indicative only and in no way binding upon the product scope of the Customs Tariff Act, 1975.
15. There is no known difference in the subject goods produced by the domestic industry and that imported from the subject countries. The subject goods produced by the domestic industry and the subject goods imported from subject countries are comparable in terms of characteristics such as physical and chemical characteristics, manufacturing process and technology, functions and uses, product specifications, distribution and market & tariff classification of the goods. The applicants have claimed that the subject goods, which are being dumped into India, are identical to the goods produced by the domestic industry. There are no differences either in the technical specifications, quality, functions or end-uses of the dumped imports and the domestically produced subject goods and the product under consideration manufactured by the applicants. The two are technically and commercially substitutable and hence should be treated as ‘like article’ under the Rules.

### **Examination of the Authority**

16. The product under consideration for the purpose of present investigation is “Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)”, the nominal thickness being as per BIS14900:2000 (hereinafter referred to as the “subject goods”).
17. Clear Float Glass is used in construction, refrigeration, mirror and solar energy industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity, distortion free smooth surface, etc., the applications of the product have been increasing for different purposes and classified under Chapter Heading 70 “Glass and glassware”. The classification at the 8-digit level is 70051090 even though the same are being classified and imported under various sub-headings like 7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019 and 7020 etc. The custom classification is indicative only and in no way binding upon the product scope of the Customs Tariff Act, 1975.
18. As regards the submission that the reflective glass, light green glass, green glass and transition glass should be specifically excluded from the purview of the product under consideration, the Authority notes that the PUC has been defined in the present investigation as “Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)”, the nominal thickness being as per BIS14900:2000 (hereinafter referred to as the “subject goods”)” and as such does not include the said products.
19. With regard to like article, Rule 2(d) of the Anti-dumping Rules provides as under:

*"like article" means an article which is identical or alike in all respects to the article under investigation for being dumped in India or in the absence of such article, another article which although not alike in all respects, has characteristics closely resembling those of the articles under investigation."*
20. The Authority notes that there is no known difference in product under consideration produced by the Indian industry and exported from subject countries. Product under consideration produced by the Indian industry and imported from subject countries are comparable in terms of characteristics such as physical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The subject goods produced by the domestic industry are like article to the product under consideration imported from subject countries within the scope and meaning of Rule 2(d) of Anti-Dumping Rules.
21. No other argument has been made by any interested party on the product under consideration and like article issue. The Authority therefore, confirms that the scope of the product under consideration in the present review remains the same as that of the original investigation.

### **Domestic Industry and Standing**

22. The current application for the sunset review has been filed by M/s Saint-Gobain Glass India Ltd., M/s Siseecam Flat Glass India Ltd., and M/s Gold Plus Glass Industry Ltd. who collectively command 73% share in Indian production of the subject goods during the period of investigation. As per the information available with the Authority there are two other known producers of the product under consideration in the country i.e., M/s Asahi

India Glass Ltd and M/s Gujarat Guardian Ltd. It is also noted that both the companies have neither supported nor opposed the extension of the duties.

23. As per the available information, the petitioners have neither imported the subject goods from the subject countries nor are they related to any other producer/exporter of subject goods in the subject countries or any importer in India. Further, the petitioners account for a major proportion in Indian production of the subject goods.
24. In view of the above and since none of the interested parties have made any submissions in relation to standing of the Domestic Industry, the Authority has considered the petitioners 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 .

### **Confidentiality**

#### **Submissions made by exporters/importers and other interested parties**

25. The exporters/importers and other interested parties have claimed that the responses filed by them are as per the Trade notice and the exporters have filed their response duly complying with that. It is further claimed that they have filed the exact replica of the confidential version in the non-confidential version. Therefore, allegation of the Domestic Industry that they have not filed the proper non-confidential version is incorrect.

#### **Submissions made by the domestic industry**

26. Various submissions made by the domestic industry with regard to confidentiality claims of the exporters/importers and other interested parties are as follows:
  - i. Excessive confidentiality has been claimed by the exporters in as much as the non-confidential versions of the questionnaire response were not the exact replica of the confidential version filed by the exporters as required under the Rules and the instructions on the issue.
  - ii. Further, the Petitioners have claimed that as far as their submissions are concerned, confidentiality has been claimed in accordance with the provisions of Rule 7 of the Anti-dumping Rules and the Trade Notices issued in this regard. Therefore, the claims of interested parties that the petitioner has claimed excessive confidentiality, are baseless.

#### **Examination by the Authority**

27. Various submissions made by the interested parties during the course of the present investigation with regard to confidentiality, to the extent considered relevant by the Authority, are examined and addressed as follows:

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

*Confidential information: (1) Notwithstanding anything contained in sub-rules and (7) of rule 6, sub-rule (2), (3) (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 authorize its disclosure in a generalized or summary form, it may disregard such information.*

- ii. Information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non confidential version of the information filed on confidential basis. The Authority made available the non-confidential version of the evidences submitted by various interested parties in the form of a public file.

### **Miscellaneous Submissions**

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

28. The miscellaneous submissions made by the exporters / importers and other interested parties during the course of the present investigation and considered relevant by the Authority are as follows:
- i. There are several inaccuracies in the petition and the exporters have requested the Authority to check the claims made by the Domestic Industry.
  - ii. The allegations of injury in the POI on account of imports from subject countries are totally unsubstantiated and the DI resorted to misrepresentation of facts while making such allegation of continued injury.
  - iii. It is submitted that cooperating UAE producer has not exported to Brazil and only small quantities to South Africa in the POI and in the same period the company was operating at a utilization close to 100%. This shows that Brazil or South Africa have never been a key market for Emirates Float Glass and any trade restrictive measures by such

countries is not going to lead to any availability of additional exportable volume with the exporter.

**Submissions made by producers/exporters/importers/other interested parties after the disclosure statement**

- iv. The Authority cannot simply continue Notification No. 47/2015-Customs (ADD) dated 8 September 2015, since Tariq Glass was not an exporter at the time of the original investigation. It is submitted that individual margins must be assigned to those parties which have participated in the present sunset review investigation and not only to those who had participated in the original investigation.

**Views of the Domestic Industry**

29. The miscellaneous submissions made by the domestic industry during the course of the present investigation and considered relevant by the Authority are as follows:
  - i. The information provided in the petition is correct and shows no discrepancy as claimed by the interested parties. Further, the domestic industry has followed all the procedures prescribed in the Rules.
  - ii. Producers of Saudi Arabia and UAE are facing anti-dumping measures in Brazil and South Africa. It shows the pressure on exporters from subject countries.

**Submissions made by domestic industry after the disclosure statement**

- iii. The domestic industry has raised the issue of packing cost adjustments in determination of net export price and landed value of subject goods exported from Tariq Glass Industries Ltd, Pakistan. They have stated that these adjustments are required as considering the nature of subject goods, and transshipment involved, packing is required in wooden cases and these costs should be taken into account by the Authority.

**Examination by Authority**

30. Various miscellaneous issues raised by the interested parties during the course of the present investigation and considered relevant by the Authority are examined herein below:
  - a) As regards the argument of the opposing interested parties that the petition is deficient and, therefore, the investigation needs to be terminated, the Authority notes that the present investigation was initiated on the basis of prima facie evidence furnished by the domestic industry showing dumping, injury and likelihood of dumping and injury to justify initiation of the investigation in accordance with the Act and Rules. After the initiation, the Authority has also called for additional information wherever required and verified the information furnished by the domestic industry.
  - b) With regard to the adjustment for packing cost for exports to India from export price of Tariq Glass, it is noted that M/s Tariq Glass has exported the subject goods in loose form to India (without wooden pallets), and thus the same has been accepted for the

computation of net export price and landed value. Further, Tariq Glass has also sold the subject goods in loose form in the domestic market also. The Authority has granted adjustment for packing cost for computing the normal value for those transactions where subject goods are sold in packed form.

- c) With regard to the submission of Domestic Industry that Tariq Glass cannot be granted individual rate of duty in view of order of Madras High Court, the Authority notes that order of Madras High Court is only applicable for Findings of Authority issued in New Shipper Review. Decision of Madras High Court does not bar Tariq Glass in participating in subsequent investigations. Further, it is the consistent practice of the Authority to grant individual rate of duty to producer/exporter who fully cooperate with the Authority during the course of investigation.
- d) As regards issue of likelihood, the Authority has examined the submissions relating to likelihood of dumping and injury in the appropriate headings.

### **Continuation and likelihood of dumping and injury**

#### **Continuation of Dumping**

#### **Normal Value, Export Price and Dumping Margin**

- 31. 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:
  - i. That the normal value provided by the Domestic Industry is not proper and they have not substantiated their claim.
  - ii. The estimate of adjustments claimed by the Domestic Industry provided by applicant domestic producers is also not supported by any evidence. The applicant domestic producers have arbitrarily arrived at a set of figures to express its estimation.
  - iii. The Designated Authority has also not followed the prescribed procedure with regard to Normal Value in terms of Para 7 of Annexure I of the Anti-dumping Rules.
  - iv. Total quantum of imports from subject countries is very less and constitutes miniscule proportion of demand.
- 32. The submissions made by the domestic industry concerning normal value, export price and dumping margin and considered relevant by the Authority are as follows:
  - i. The Domestic Industry has provided all the evidences required during the investigation wherever required. Therefore, the contention of the interested parties that no information was provided is wrong and needs to be rejected.
  - ii. That the argument of the exporters that imports from subject countries are miniscule is out of context, as in a sunset review investigation, current imports are of no relevance.

- iii. That the Authority should check the data filed by producer / exporter from DGCI&S data for its correctness.
- iv. That the Domestic Industry has provided all the evidences for normal value and export price as required under the law.

### **Examination by the Authority**

33. Under section 9A (1) (c), normal value in relation to an article means:
- (i) The comparable price, in the ordinary course of trade, for the like article, when meant for consumption in the exporting 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 or an appropriate third country as determined in accordance with the rules made under sub-section (6); or
    - (b) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6);
34. The Authority sent questionnaires to the known exporters from the subject countries advising them to provide information in the form and manner prescribed. However, barring the following producers and exporters, none of the other producers/exporters from subject countries has cooperated in this investigation by filing their Questionnaires' responses.
- i. M/s Emirates Float Glass LLC, Abu Dhabi, UAE (Emirates Glass or Emirates float glass).
  - ii. M/s Ghani Glass Company, Pakistan.
  - iii. M/s Tariq Glass Industries Ltd., Pakistan
35. Since the above mentioned companies have filed the questionnaire responses, the Authority has examined the request for determination of individual dumping margin for these producers and have determined dumping margins wherever appropriate.
36. In the absence of cooperation from the other producers/exporters in the subject countries, the Authority has determined the normal value, on the basis of facts available in terms of Rule 6 (8) of AD Rules read with Article 6.8 of the Agreement.
37. Accordingly, the Authority has determined the normal value, export price and dumping margin in respect of various producers/exporters of the subject countries as follows:

## **Normal Value in case of Producers/Exporters from UAE**

### **M/s Emirates Float Glass LLC, UAE**

38. Emirates Float Glass LLC has submitted the Exporters' Questionnaire Response claiming to be a producer cum exporter of subject goods. The company has informed that they have exported the subject goods directly to India.
39. It is noted from the response filed that they have given information pertaining to their domestic sales in the format 4A and 4B of the exporter's questionnaire. It is also noted from the response that during the POI the company has sold \*\*\* MT to a related party in domestic market and \*\*\* MT to various unrelated parties. On scrutiny of the data it was found that Ex-factory sales to related party who is a user of PUC are lower as compared to sales to unrelated parties during the POI. Since the difference in price is significant, the Authority treats the sales to related party as not at Arm's length price. In view of the same, only sales to un related parties in domestic market are taken in for the purpose of ordinary course of trade test (OCT).
40. In order to determine the normal value, the authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production of subject goods. As the profitable sales are less than 80%, normal value has been determined based on only profitable selling prices.
41. The company has claimed adjustments on account of inland transportation and credit cost, which have been allowed. Accordingly, normal value for M/s Emirates Float Glass LLC,UAE, has been determined and is mentioned in the dumping margin table.

### **Normal Value for Other UAE exporters**

42. It is noted that no other producers/exporters from UAE have cooperated in the present sunset review investigation. In view of such non-cooperation, the Authority has determined Normal Value for such other producers/exporters based on facts available and the same is mentioned in the dumping margin table

## **Export Price in case of Producers/exporters from UAE**

### **M/s Emirates Float Glass LLC, UAE**

43. It is noted that M/s Emirates Float Glass LLC, has exported \*\*\* MT of PUC to India during the POI. All these exports are made directly to the Indian importers.
44. Adjustments have been made as claimed on account of ocean freight, insurance, inland freight, port and other related expenses, Bank charges and Credit cost. The net export price after these adjustments has been determined and is mentioned in the dumping margin table.

#### **Export Price for Other UAE exporters**

45. It is noted that no other producers/exporters from UAE have cooperated in the present sunset review investigation. In view of such non-cooperation, the Authority has determined export price for such other producers/exporters based on facts available which is mentioned in the dumping margin table.

#### **Normal Value in case of All Producers and exporters from Saudi Arabia**

46. It is noted that no producers/exporters from Saudi Arabia have cooperated in the present sunset review investigation. In view of non-cooperation, the Authority has determined Normal Value for all producers/exporters based on facts available in terms of 6(8) of the Antidumping Rules and the same is mentioned in the dumping margin table.

#### **Export Price for all producers and Exporters from Saudi Arabia**

47. It is noted that no producers/exporters from Saudi Arabia have cooperated in the present sunset review investigation. In view of such non-cooperation, the Authority has determined Net Export Price for producers/exporters based on facts available and the same is mentioned in the dumping margin table.

#### **Normal Value and Export Price in case of Producers/exporters from Pakistan**

#### **M/s Ghani Glass Ltd**

48. M/s Ghani Glass Ltd has filed the Exporter Questionnaires in the present investigation. It is noted from the Exporter's Questionnaire filed by Ghani Glass Ltd that the Company did not export the subject goods to India during the POI. In the absence of any actual export of subject goods to India during the POI, the Authority is not in a position to determine export price and also individual dumping margin for the Company. It has been a request of the Company that the Authority must construct export price for the Company on facts available such as Company's export price to India during the previous year or export price to third countries. It is noted in this regard that construction of export price for the purpose of dumping margin determination is not warranted as the Company did not export the subject goods to India during the POI. In the absence of any actual exports made by the Company, no individual dumping margin is determined for the Company.

## **M/s. Tariq Glass Industries Ltd**

### **NORMAL VALUE**

49. The Authority notes that M/s. Tariq Glass Industries Ltd. has submitted Exporter's Questionnaire response furnishing details of domestic sales and cost of production of subject goods during the POI. All the sales in the domestic market were made directly to independent customers. Tariq Glass has reported total domestic sales of \*\*\* MT of subject goods. The cost of production claimed for has been accepted. On the basis of cost of production claimed, the OCT test has been carried out, which indicates 86% of sales are profitable. Tariq Glass has claimed adjustment on account of rebates, inland transportation, credit cost and packing charges (wherever applicable). The Authority has allowed the adjustments as claimed and determined the normal value at ex-factory level in respect of the Tariq Glass. The ex-factory normal value so determined is mentioned in the dumping margin table.

### **EXPORT PRICE**

50. As per the Exporter's Questionnaire, during the POI, the producer/exporter exported \*\*\* MT of subject goods to India for the gross invoice value of \*\*\* US\$ directly to independent customers in India. The producer/exporter has claimed adjustments for inland transportation and port related expenses. The Authority has allowed the adjustments as claimed and determined the export price at ex-factory level in respect of the producer/exporter. The ex-factory export price so determined is mentioned in the dumping margin table.

### **Normal value for all other producers/exporters from Pakistan**

51. It is noted that no other producers/exporters from Pakistan have cooperated in the present sunset review investigation. In view of non-cooperation, the Authority has determined Normal Value for other producers/exporters based on facts available which is calculated and mentioned in the dumping margin table.

### **Export Price for all other producers/exporters from Pakistan**

52. It is noted that no other producers/exporters from Pakistan have cooperated in the present sunset review investigation. In view of non-cooperation, the Authority has determined Export Price for such other producers/exporters based on facts available which is calculated and mentioned in the dumping margin table.

### **Dumping Margin**

53. Considering the normal values and export prices for the subject goods as determined above, the dumping margin for the subject goods as a whole has been determined as follows. It is seen that the dumping margin for the subject goods is more than *de-minimis* and significant.

**Dumping Margin Table**

Country	Exporter/P roducer	Norma l	Net	Dumping Margin		
		Value	Export Price			
		(US\$/ MT)	(US\$/ MT)	US\$/ MT	%	Range
UAE	Emirates Float Glass LLC, UAE	***	***	***	***	10-20
	Others	***	***	***	***	70-80
Pakistan	Tariq Glass Industries Limited	***	***	***	***	0-10
	Others	***	***	***	***	20-30
Saudi Arabia	All Producers and Exporters	***	***	***	***	90-100

**Determination of Injury and Causal Link and Likelihood of Continuation or recurrence dumping and Injury to the domestic industry**

**Submissions made by the Exporting Producers/exporters/importers/other interested parties**

54. The following are the injury and likelihood related submissions made by the producers/exporters/importers/other interested parties during the course of the present investigation and considered relevant by the Authority:
- i. That the Authority should examine the data filed by the Domestic Industry, as there are discrepancies in the data.
  - ii. That the volume of imports from subject countries declined in absolute terms as well as in relative terms.
  - iii. Inventories of the Domestic Industry are negligible and cannot be said to injure the Domestic Industry. Moreover, such low imports from subject countries cannot be

held liable for any increase in inventory of the Domestic Industry. Therefore, there is no volume effect.

- iv. That the Domestic Industry has not claimed any price suppression / depression and therefore, this implies that imports play no role in the pricing policy of the Domestic Industry.
- v. The production of the domestic industry has significantly improved, and the domestic industry has expanded its plant capacity over the period in a very significant manner. Thus, there is no adverse impact on this factor because of alleged dumped imports from subject countries.
- vi. There has been a marked improvement in production, production capacity, sales, employment, productivity (per day as well as per employee), etc. Thus, injury claimed by domestic industry of volume injury holds no merit.
- vii. The real cause for the alleged injury to the petitioner is not dumping from subject countries but from Malaysia.
- viii. With regard to import from UAE, it has been submitted that the petitioners might have included various non PUC thickness of clear float glass also in the PUC list to inflate the imports and the chance is that the reported price also may not be correct for the PUC. The exporter has asked this issue to be addressed.

### **Views of the Domestic Industry**

55. The following are the injury related submissions made by the domestic industry during the course of the present investigation and considered relevant by the Authority:
  - i. That the domestic industry is already suffering injury due to continued dumping from the subject countries and revocation of anti-dumping duty shall lead to intensified injury to the domestic industry. Cessation of Anti-Dumping duty is likely to have significant suppressing and depressing effect on the prices of the product under consideration in the market.
  - ii. Price underselling and undercutting is positive for all the subject countries (without adding anti-dumping duties). This also shows the injurious impact of the imports from subject countries.
  - iii. As regards the submissions of interested parties that low quantum of imports and their impact of domestic industry, it is submitted that the current level of imports in sunset review has no relevance and therefore, it would be wrong to say that low imports proves no likelihood. Moreover, the landed value is way below the NIP and selling price of the domestic industry to cause injury. The Authority may like to appreciate that none of the exporters has claimed that they are not dumping the subject goods. Therefore, the Domestic Industry requested the Authority to kindly reject all the claims made by the responding interested parties.

### **Examination by the Authority**

56. As regards the submissions of some of the interested parties that the Designated Authority should examine the data of the Domestic Industry, it is submitted that the Authority has used verified information for the purpose of this final findings.

57. As regards the impact of the dumped imports on the domestic industry, Para (iv) of Annexure-II of the AD Rules states as follows:

*“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 margin of dumping actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments.”*

58. For the examination of the impact of imports on the domestic industry in India, the Authority has considered such indices having a bearing on the state of the industry as production, capacity utilization, sales quantum, stock, profitability, net sales realization, the magnitude and margin of dumping etc. in accordance with Annexure II (iv) of the Rules supra. With regard to submissions made by one of the exporter from UAE about correctness of import data of subject goods, it is noted that the import data has been reexamined from the transaction wise data received from DGCI&S, and the correct data of import has been mentioned in the injury analysis.

59. The Authority notes that this review investigation has been initiated to examine the alleged likelihood of continuation or recurrence of dumping of the subject goods from Saudi Arabia, UAE and Pakistan and consequent injury to the domestic industry. In view of the fact that the goods are continuing to enter the Indian market from the subject countries at dumped prices and the conditions of inter se competition between the dumped imported articles and the like domestic articles exists, cumulative assessment of the effects of imports is appropriate to examine the injury and causal link. Therefore, the Authority proceeds to examine the impacts of dumped imports accordingly.

60. The injury analysis made hereunder addresses various submissions made by the interested parties during the course of the present investigation and considered relevant by the Authority.

### **Examination by the Authority with regard to continuation of injury**

#### **Volume Effect of Dumped Imports**

##### **Import Volume and Market Share**

61. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in India. For the purpose of injury analysis, the Authority has relied on the import data procured from the DGCI&S. The volume of imports of the subject good from the subject countries have been analyzed as under:

Particulars	UoM	2015-16	2016-17	2017-18	POI
Imports from Saudi Arabia	MT	39,508	28,988	13,288	2,565
Imports from UAE	MT	4,291	3,669	3,472	4,337
Imports from Pakistan	MT	845	2,065	914	760
Imports from Subject Countries	MT	44644	34722	17674	7,662
Imports from Other Countries attracting ADD	MT	78,124	119489	49450	27,372
Imports from Other Countries	MT	24,071	62776	213155	241,599
Total Imports	MT	1,46,839	216986	280280	276,634
Sales of Domestic Industry	MT	7,99,041	815669	840805	893,088
Sales of Other Domestic Producers	MT	1,43,650	144500	201912	303,144
Total Domestic Sales	MT	9,42,691	960169	1042717	1,196,232
Demand	MT	10,89,530	1177155	1322997	1,472,866
<b>Share in Demand</b>					
Imports from Subject Countries	%	4%	3%	1%	1%
Imports from Other Countries attracting ADD	%	7%	10%	4%	2%
Imports from Other Countries	%	2%	5%	16%	16%
Total Imports	%	13%	18%	21%	19%
Sales of Domestic Industry	%	73%	69%	64%	61%
Sales of Other Domestic Producers	%	13%	12%	15%	21%
<b>Total Domestic Sales share in demand</b>	%	87%	82%	79%	81%

62. Due to decline in imports from subject countries, the market share of imports from subject countries also declined in relation to the overall imports. Similarly, the market share of subject countries in total demand has also declined. The petitioner has further stated that being a sunset review, current import volumes are not that relevant but what is relevant is the likelihood of continuation or recurrence of dumping and injury.

### Price Effect of Imports

63. With regard to the effect of the dumped imports on prices, 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.

### Price Undercutting

64. In order to determine whether the imports are undercutting the prices of the domestic industry in the market, the Authority has compared landed price of imports with net sales realization of the domestic industry.

Particular	UoM	2015-16	2016-17	2017-18	POI
<b>Landed price of imports (Without ADD)</b>					
Pakistan	Rs/MT	22550	23783	19328	19495
Saudi Arabia	Rs/MT	17037	17049	17631	16295
UAE	Rs/MT	20195	19289	20188	18703
Subject Countries as a whole	Rs/MT	17445	17686	18221	17975
Net selling price of Domestic Industry	Rs/MT	24246	24001	22734	21109
<b>Landed price of imports (With ADD)</b>					
Pakistan	Rs/MT	25266	26581	22017	22346
Saudi Arabia	Rs/MT	20878	21005	21433	20327
UAE	Rs/MT	25407	24658	25348	24173
Subject Countries as a whole	Rs/MT	21396	21723	22232	22704
<b>Pakistan</b>					
Price undercutting (Without ADD)	Rs/MT	***	***	***	***
Price undercutting (Without ADD)	%	***	***	***	***
Price undercutting (Without ADD)	Range	0-10	0-10	10-20	0-10
Price undercutting (With ADD)	Rs/MT	***	***	***	***
Price undercutting (With ADD)	%	***	***	***	***
Price undercutting (With ADD)	Range	(5)-5	(10)-0	0-10	(10)-0
<b>Saudi Arabia</b>					
Price undercutting (Without ADD)	Rs/MT	***	***	***	***
Price undercutting (Without ADD)	%	***	***	***	***
Price undercutting (Without ADD)	Range	40-50	40-50	20-30	20-30
Price undercutting (With ADD)	Rs/MT	***	***	***	***
Price undercutting (With ADD)	%	***	***	***	***
Price undercutting (With ADD)	Range	10-20	10-20	0-10	0-10
<b>UAE</b>					
Price undercutting (Without ADD)	Rs/MT	***	***	***	***
Price undercutting (Without ADD)	%	***	***	***	***
Price undercutting (Without ADD)	Range	20-30	20-30	10-20	10-20
Price undercutting (With ADD)	Rs/MT	***	***	***	***

<b>Particular</b>	<b>UoM</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>POI</b>
Price undercutting (With ADD)	%	***	***	***	***
Price undercutting (With ADD)	Range	(5)-5	(5)-5	(10)-0	(10)-(20)
<b>Subject Countries as a whole</b>					
Price undercutting (Without ADD)	Rs/MT	***	***	***	***
Price undercutting (Without ADD)	%	***	***	***	***
Price undercutting (Without ADD)	Range	30-40	30-40	20-30	10-20
Price undercutting (With ADD)	Rs/MT	***	***	***	***
Price undercutting (With ADD)	%	***	***	***	***
Price undercutting (With ADD)	Range	10-20	10-20	0-10	(10)-0

65. The Authority notes that the landed value (without anti-dumping duties) of the subject goods were much below the selling price of the domestic industry showing significant price undercutting being caused by the dumped imports from the subject countries in the POI. It is further submitted by the Domestic Industry that the landed value without anti-dumping duties also indicates the likely pricing behavior of exporters of the subject goods from subject countries. The petitioners have submitted that in case the duties are not extended the domestic industry will be forced to match the landed value of the subject goods from the subject countries without anti-dumping duties, which are very low, and therefore, will adversely affect the performance of the domestic industry in case the duties are not extended.

### **Price Underselling**

66. The Authority has also examined price underselling suffered by the domestic industry on account of dumped imports from the subject countries, as follows:

<b>Particulars</b>	<b>Unit</b>	<b>Pakistan</b>	<b>Saudi Arabia</b>	<b>UAE</b>	<b>Subject Countries</b>
<b>NIP</b>	<b>Rs/MT</b>	***	***	***	***
<b>Landed price of imports (Without ADD)</b>	<b>Rs/MT</b>	<b>19495</b>	<b>16295</b>	<b>18703</b>	<b>17975</b>
<b>Landed price of imports (With ADD)</b>	<b>Rs/MT</b>	<b>22346</b>	<b>20327</b>	<b>24173</b>	<b>22704</b>
<b>Price underselling (Without ADD)</b>	<b>Rs/MT</b>	***	***	***	***
<b>Price underselling (Without ADD)</b>	<b>%</b>	***	***	***	***
<b>Price underselling (Without ADD)</b>	<b>Range</b>	<b>20-30</b>	<b>50-60</b>	<b>30-40</b>	<b>30-40</b>
<b>Price underselling (With ADD)</b>	<b>Rs/MT</b>	***	***	***	***

<b>Price underselling (With ADD)</b>	<b>%</b>	<b>***</b>	<b>***</b>	<b>***</b>	<b>***</b>
<b>Price underselling (With ADD)</b>	<b>Range</b>	<b>10-20</b>	<b>20-30</b>	<b>0-10</b>	<b>0 - 10</b>

67. It is noted from the above table that the domestic industry has suffered price underselling on account of imports of the subject goods from the subject countries. It has been submitted that this could be the likely position of the Domestic Industry in the event of revocation of existing anti-dumping duties from subject countries are revoked.

### **Price Suppression and Depression**

68. In order to determine whether the dumped imports are suppressing or depressing the domestic prices and whether the effect of such imports is to suppress prices to a significant degree or prevent price increases which otherwise would have occurred to a significant degree, the Authority considered the changes in the costs and prices over the injury period. Table below shows the factual position:

<b>Particulars</b>	<b>UoM</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>POI</b>
Cost of Sales	Rs/MT	***	***	***	***
Trend	Indexed	100	96	95	96
Selling Price	Rs/MT	***	***	***	***
Trend	Indexed	100	99	94	87
Landed Value from Subject Countries	Rs/MT	17445	17686	18221	17975
Trend	Indexed	100	101	104	103

69. It is noted from the table above, that the selling prices of the subject goods in the domestic market has not increased in comparison to increase in the cost. It is further submitted that even though the cost of sales remains more or less the same, the Domestic Industry's selling prices declined substantially. During the same period, the landed prices of the imports has consistently been lower than the selling prices of the Domestic Industry. Accordingly, it is concluded that the dumped imports of subject goods from subject countries have suppressed the domestic industry prices, and the domestic industry is suffering continued price depression on account of imports of subject goods from subject countries.

### **Economic Parameters of the Domestic Industry**

70. Annexure II to the Anti-dumping Rules requires that the determination of injury shall involve an objective examination of the consequent impact of these imports on domestic producers of such products. With regard to consequent impact of these imports on domestic producers of such products, the Anti-dumping Rules further provide that the examination of the impact of the dumped imports on the domestic industry should include an objective and unbiased evaluation of all relevant economic factors and

indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments. The various injury parameters relating to the domestic industry are discussed below.

71. The various injury parameters relating to the domestic industry are discussed herein below:

- a. **Market share:** The effect of the dumped imports on the domestic sales and the market share of the domestic industry have been examined below. It is noted that imports of subject goods have declined significantly from subject countries. It has been claimed by domestic industry that imports have declined because of anti-dumping duties and they may recur in the event of revocation of anti-dumping duties.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Domestic Industry Sales-Applicant	MT	799041	815669	840805	893088
Sales of Other Domestic Producers	MT	143650	144500	201912	303144
Total Domestic Sales	MT	942691	960169	1042717	1196232
Imports from Subject Countries	MT	44644	34722	17674	7713
Imports from Countries already attracting ADD		78124	119489	49450	25868
Imports from Other Countries	MT	24071	62776	213155	243439
Total Imports	MT	146839	216986	280280	277020
Total Demand	MT	1089530	1177155	1322996	1473252
Trend	MT	100	108	121	135
Market share of Total Domestic Sales in Demand	%	86.52%	81.57%	78.81%	81.20%
Market share of Subject Countries in Demand	%	4.10%	2.95%	1.34%	0.52%
Market share of Countries attracting ADD in Demand	%	7.17%	10.15%	3.74%	1.76%
Market share of Other Countries in Demand	%	2.21%	5.33%	16.11%	16.52%

- b. **Profitability:** It is noted from the table below that the overall losses of the Domestic Industry have increased significantly over the injury investigation period. Same trend is seen with respect to the profitability per unit.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Sales	MT	***	***	***	***
Trend	Indexed	100	102	105	112
Sales Value	Rs. Lacs	***	***	***	***
Trend	Indexed	100	101	99	97
Selling price/unit	Rs/MT	***	***	***	***
Trend	Indexed	100	99	94	87
Cost (Rs. lacs)	Rs. Lacs	***	***	***	***

Trend	Indexed	100	98	100	107
Cost of Sales	Rs/MT	***	***	***	***
Trend	Indexed	100	96	95	96
Profit/loss per unit	Rs/MT	***	***	***	***
Trend	Indexed	100	120	84	10

It is noted that post imposition of anti-dumping duties, the Domestic Industry was able to improve its performance related to profitability. However, its performance again started to deteriorate post 2016-17 and the petitioners profit was adversely affected during the period of investigation. It is also noted that the adverse performance of the Domestic Industry in the period of investigation was on account of the fact that despite increase in the cost of production, the Domestic Industry was not able to increase its prices due to the price pressure exerted by the imports.

**c. Return on Investment:** The return on investment has seen similar trend as that of profitability as can be seen from the table below and it is noted that the ROI has significantly declined during the POI as compared to previous years.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Capital employed	Rs/MT	***	***	***	***
Trend	Indexed	100	101	98	112
Profit	Rs/MT	***	***	***	***
Trend	Indexed	100	120	84	10
ROCE %	%	***	***	***	***
Trend	Indexed	100	119	86	8

**d. Production and Capacity Utilization:** Domestic Industry has submitted that due to timely protection given by the Authority against dumped imports from subject countries, the Domestic Industry was able to increase its capacity to cater the demand. It is noted that the production of the Domestic Industry has increased which is largely due to the increase in production capacity which has increased keeping in view the increasing demand in the country. The capacity utilization of the Domestic Industry has remained in the same band despite the fact that the demand during the POI has increased substantially. The details of the same are provided below.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Capacity	MT	1411700	1408900	1440700	1715500
Total Production	MT	1187674	1186379	1240049	1490825
Production PUC only	MT	893924	910076	960340	1077242
Capacity Utilization (Total Production)	%	84.13%	84.21%	86.07%	86.90%

- e. **Sales Volumes:** It is noted from the data of the Domestic Industry that sales of the Domestic Industry increased due to increase in the demand of the subject goods in India. It is further noted that despite increase in volume, selling price of the Domestic Industry declined from 100 (indexed) points to 87 (indexed) points.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Sales	MT	799041	815669	840805	893088
Selling Price/unit	Rs/ MT	***	***	***	***
Trend	Indexed	100	99	94	87

- f. **Inventories:** The data relating to inventory of the subject goods is shown in the following table. It is noted from the table given below that the average stock during POI has increased as compared to the base year. This increase in the inventory also indicates the adverse impact of the import of subject goods from subject countries.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Closing stock	MT	51113	59186	84952	92921
Production	MT	893924	910076	960340	107724 2
Average no of Working Days	Nos	365	365	365	365
Production per Day	MT	2449	2493	2631	2951
Inventory as no. of days of production	Nos	21	24	32	31
Inventory as no. of days of production	Indexed	100	114	155	151

- g. **Employment and Wages:** The position with regard to employment and wages is mentioned in the table below. It is noted that employment level has increased due to increase in the capacity. Similarly, wages paid to them also increased marginally during the POI.

Particulars	UoM	2015-16	2016-17	2017-18	POI
Employees	Nos	2722	2847	3201	3407
Trend	Indexed	100	105	118	125
Wages	Lacs	***	***	***	***
Wages per Employees	Rs/Year	***	***	***	***
Trend	Indexed	100	107	108	104

- h. **Productivity:** It is noted from the table below that productivity has remained almost constant throughout the injury investigation period. Accordingly, productivity is not a factor that can be attributed to injury.

Particulars	UoM	2015-16	2016-17	2017-18	POI
-------------	-----	---------	---------	---------	-----

Employees	Nos	2722	2847	3201	3407
Average Nos of Working Days	Days	365	365	365	365
No. of Man Days	Man Days	993530	1039155	1168365	1243555
Productivity	MT/mandays	0.90	0.88	0.82	0.87
Trend	Indexed	100	97	91	96

- i. Magnitude of Dumping:** Magnitude of dumping is an indicator of the extent to which the dumped imports can cause injury to the domestic industry shows that the dumping margin determined against the subject countries are above *de minimis* and significant. The Authority has determined that the dumping margin of the cooperating exporters continues to be significantly high.
- j. Ability to raise Capital Investment:** It has been claimed that the future investment in the sector is marred by the presence of dumped imports from the subject countries. The significant decline in profitability and return on investment indicates that the ability of the domestic industry to raise capital investments for the sector could be adversely affected due to dumped imports from the subject countries.
- k. Factors affecting domestic prices:** Considering the import prices from the subject countries, change in the cost structure, competition in the domestic market, factors other than dumped imports that might be affecting the prices of the domestic industry in the domestic market show that the landed values of imported material from subject countries are significantly below the selling price causing significant price undercutting in the Indian market. It is seen that the imports of the product under consideration have increased from Malaysia for which an anti-dumping as well as CVD investigations are underway. Demand for the product is showing an increase and, therefore, could not have been a factor responsible for price depression and suppression faced by the domestic industry. It is thus evident that the prices of dumped goods from subject countries are main factors responsible for the depressed and suppressed prices of the domestic industry.
- l. Growth:** The growth of the Domestic Industry continues to be negative for most of the injury parameters. The domestic industry has submitted that continued imposition of anti-dumping duty is very crucial as there is strong likelihood of continuance or recurrence of dumping and injury to the domestic industry.

#### **Other Known Factors & Causal Link**

72. Having examined the existence of material injury, volume and price effects of dumped imports on the prices of the domestic industry, in terms of its price undercutting, underselling and price suppression, and depression effects, other indicative parameters listed under the Indian Rules and Agreement on Anti-dumping have been examined by

the Authority to see whether any other factor, other than the dumped imports could have contributed to injury to the domestic industry.

**a. Volume and prices of imports from third countries**

73. Imports of the product under consideration from countries other than subject countries and countries already attracting anti-dumping duties are *de minimis* except Malaysia. The Authority has already initiated an anti-dumping as well as anti-subsidy investigations against Malaysia.

**b. Contraction of demand and changes in the pattern of consumption.**

74. There has been a constant rise in demand of the product concerned throughout the injury period. Therefore, decline in demand is not a possible reason of injury to the Domestic Industry.

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

75. There is no trade restrictive practice, which could have contributed to the injury to the Domestic Industry as the raw materials as well as the subject goods are freely importable in the country.

**d. Export performance of the domestic industry**

76. The injury analysis has been done by the Authority taking into consideration their domestic operations only. Therefore, performance in the export market has not affected the present injury analysis.

**e. Productivity of the Domestic Industry**

77. It is noted that the productivity of the domestic industry in terms of production per employee as well as production per day has marginally decreased from the base year.
78. It is thus noted that listed known other factors do not show that the domestic industry could have suffered injury on account of them. None of the interested parties have provided any evidence to suggest that the material injury caused to the Domestic Industry is attributable to other known factors.

**Injury Margin**

79. The non-injurious price of the subject goods produced by the Domestic Industry determined has been compared with the landed value of the exports from the subject countries for determination of injury margin during the POI. The injury margin determined are as under:

Country	Exporter/Producer	Injury margin				
		Landed Value	NIP	Injury Margin	Injury Margin%	Range %
UAE	Emirates Float Glass LLC, UAE	***	***	***	***	(0-10)
	Others	***	***	***	***	30-40
Pakistan	Tariq Glass Industries Limited	***	***	***	***	10-20
	Others	***	***	***	***	20-30
Saudi Arabia	All Producers and Exporters	***	***	***	***	50-60

### **Conclusions on continuation of injury and causal link**

80. The above examination indicates that the imports of the subject goods from the subject countries are entering the Indian market at dumped prices though the volume is low. These imports from all such sources are causing price suppression and price depression effects on the domestic industry's prices. The underselling margins are also considered high from subject countries. Further, the financial health of the domestic industry has deteriorated in spite of improvement in production and sales due to the price effects from imports of subject countries. In view of the above, the Authority concludes that the domestic industry has suffered material injury in terms of financial losses and the injury is on account of imports from several countries subjected to antidumping duty, including the subject countries.

### **Likelihood of Continuation or Recurrence of Dumping and Injury**

#### **Views of the Domestic Industry**

81. The domestic industry, in its submissions, has argued that there is continued dumping of the products under consideration from the subject countries. Though the volume of dumped imports has declined, their dumping margin is positive and above *de minimus*. It is submitted that dumping of the product under consideration is likely to intensify from the subject countries should the current anti-dumping duty be revoked. It has been inter alia argued.

- a. That the domestic industry is already suffering injury and revocation of anti-dumping duty will lead to intensified injury to the domestic industry. Cessation of anti-dumping duty is likely to have significant suppressing and depressing effect on the prices of the product under consideration in the market.
- b. That the producers in subject countries maintain huge capacities of subject goods. In this regard the domestic industry has submitted the evidences to substantiate the claim of surplus capacities of the subject goods in the subject countries. As per the submission of the Domestic Industry capacity of the subject goods in subject countries is as follows:

<b>Particulars</b>	<b>Capacity</b>
<b>Saudi Arabia</b>	
M/s Saudi Guardian Glass	292000
M/s Obeikan Glass Company	292000
M/s Arabian United Float Glass Company	219000
<b>UAE</b>	
M/s RAK Guardian Glass	255500
M/s Emirates Glass	219000
<b>Pakistan</b>	
M/s Tariq Glass Industries Limited	109500
M/s Ghani Glass Limited	500000
<b>Total Capacity of known producers in the Subject Country</b>	<b>1887000</b>
Demand in India	1473252
Capacity of subject countries as a percentage of Indian Demand	128%

- c. From the above, it has been submitted that subject countries have sufficient capacities to disturb the Indian market, which if diverted to India at current prices, there is every likelihood that the condition of the Domestic Industry will further worsen. It is further submitted that as per the information available with the Domestic Industry, the combined capacity and production is far in excess of local market demand of the subject goods in the subject countries.
- d. It is further submitted by the Domestic Industry that the exporters from UAE have very limited market avenues to supply subject goods to their neighboring countries due to excess capacity existing in Saudi Arabia and with current political issues in the region with Qatar and Iran. Further, the exporters from UAE and Saudi Arabia are also facing anti-dumping action from other countries namely South Africa and Brazil. In view of the aforesaid, and with growing demand in India, Indian market remains the top export destination for the exporters from the subject countries.
- e. In order to substantiate its claim, the Domestic Industry has further submitted that as per the data obtained from ITC Trade Map relating to export potential of subject countries for their exports of subject goods, Indian market remains the attractive destination for the exporters of the subject countries. From the said data, for Saudi

Arabia, UAE and Pakistan, Indian market is ranked 4<sup>th</sup>, 2<sup>nd</sup> and 2<sup>nd</sup> respectively. In such a scenario, the continuation of the existing duties is imperative for the survival of the Domestic Industry.

- f. It has been submitted that the as per the questionnaire response filed by Emirates Glass, there has been a decline in production, sales as well as exports to India and other countries.

Indexed	2015	2016	2017	2018	Remark
Installed Capacity	100	100	100	100	Constant
Production	100	98	95	98	Declined
Domestic Sales MT	100	106	100	90	Declined
Exports to India	100	34	55	74	Declined
Exports to Other Countries	100	90	79	66	Declined

From the above, it has been submitted that post imposition of anti-dumping duties by other countries namely, South Africa & Brazil, exports to India have already increased from 34 (indexed points) to 74 (indexed points). This is a clear indication that if duties are revoked, exporters from UAE will flood the Indian market with their surplus capacity, and also the fact that their exports to other markets have been severely curtailed for reasons elaborated above. In view thereof, the domestic industry has requested to extend the duties on exporters of UAE.

- g. That the price undercutting and price underselling is positive from all the subject countries, this shows that if duties are revoked, Domestic Industry will again come under pressure from the subject countries and their condition will worsen.
- h. It has further been submitted inventories of one of the companies namely, M/s The National Company for Glass Industries have stacked to almost double from 2015 to 2018. This fact itself clearly establishes that the exporters in Saudi Arabia are having idle capacities and surplus exportable goods.
- i. That a decline in imports post-imposition of duty coupled with the fact that the dumping margins are still positive, is a clear indication of likelihood of dumping in the event of withdrawal of duty.
82. In view of the above, domestic industry has submitted that there is every likelihood of continuation or recurrence of dumping and injury once the duties are withdrawn, as withdrawal of the anti-dumping duties will provide a free access to the manufacturers/exporters of the subject goods from the subject countries to continue dump the subject goods in India.

#### **Views of the Domestic Industry after the disclosure statement**

83. Domestic Industry has requested for proper adjustment of packing and transshipment cost in the export price. Domestic Industry has further submitted that it is practically not possible to ship naked glass particularly seeing the nature of the subject goods. Domestic Industry

has further requested the Authority to adjust cost of transportation and custom charges, if wooden pallets are going back from India to Pakistan.

84. In relation to the submission of the EFG that their export price to world is 10% higher than the prices to India, clearly proves that the exporter has continued dumping practice, to remain attractive in the Indian market. Further, this is a clear indication, if duties are removed from EFG, they will flood the Indian market with dumped and non-remunerative imports.
85. In relation to the likelihood of continuation or recurrence of dumping and injury to the Domestic Industry, Domestic Industry submitted that there is positive dumping from all the subject countries and none of the cooperative exporters has disputed that they are not dumping the subject goods in India. Since despite duties dumping is continued and Domestic Industry is suffering injury, there is every likelihood that this phenomenon will intensify if duties would be revoked from subject countries.
86. After the issuance of disclosure statement, the domestic industry has submitted that the Authority has allocated 'other manufacturing overheads' in sales ratio in contrast to the approach of the Authority in other cases wherein certain expenses are allocated based on production ratio based on their nature. They have also requested the Authority to reconsider the proposed methodology and allocate the "other manufacturing overheads" on the basis of their nature as is the consistent practice. They have also requested the Authority to reconsider the summary rejection of expenses relating to research and development, other administrative expenses and corporate expenses.
87. On the issue of likelihood of continuation or recurrence of dumping and injury to the Domestic Industry, it has been submitted that there is positive dumping from all the subject countries and none of the cooperative exporters has disputed that they are not dumping the subject goods in India. Since despite duties dumping is continued and Domestic Industry is suffering injury, there is every likelihood that this phenomenon will intensify if duties would be revoked from subject countries.
88. Domestic Industry has further submitted that with the current political situation of Gulf region and the fact that there are sufficient capacities in the neighboring countries like Saudi Arabia and Iran, there is every possibility that increased inventories will be diverted to India in the event duties are revoked.
89. The domestic industry has reiterated the fact that Increased Inventory will find its way to Indian Market.
90. It has also been submitted that exporters from UAE including EFG are facing multiple anti-dumping investigation from Brazil, Egypt and South Africa, except India. These multiple investigations clearly show that the producers from UAE including EFG are exporting their goods at lower prices to capture the demand in the importing country. This further proves that if duties are revoked, increased inventory will find its way in the Indian market. Moreover, since current prices to India are already lower compared to their prices to other export markets, it is clear that the said exporter has not refrained from its dumping practices.
91. On the issue of Attractiveness of the Indian Market for Exporters from EFG and other exporters from UAE, it has been submitted that the demand for the subject goods in India is continuously increasing making India an attractive market for the foreign exporters.

Moreover, due to the fact that UAE is facing anti-dumping duties from Brazil, Egypt and South Africa, Indian market remains attractive market for EFG and other UAE exporters.

92. Domestic Industry has also placed reliance on the data from ITC Trade Map relating to export potential for UAE. According to that data, India is ranked 2nd in top markets with potential for UAE's exports of subject goods, that also substantiate our point that India is an attractive market for subject goods for exporters.
93. They have also submitted that once levy of 200% is removed, exporters from Pakistan will again start dumping and send their goods at non-remunerative prices to regain their share in Indian market.
94. The Domestic Industry has requested correction in the NIP due to certain calculations errors in the NIP calculations. They have also submitted the details of their claim.

#### **Submissions by Producers/exporters/importers and other interested parties**

95. That the imports from subject countries accounts for insignificant portion of the total imports and demand in the country. Such low prices imports cannot be said to injure the Domestic Industry.
96. That the Domestic Industry is suffering injury because of the low prices of imports from Malaysia and not because of imports from subject countries.
97. That the Domestic Industry has not provided any substantial evidence to prove likelihood of continuation and recurrence of dumping and injury to the Domestic Industry.
98. That the submission of the Domestic Industry that cooperating producers / exporters from subject countries are having huge surplus capacity is incorrect.
99. That there is no excess capacity with M/s Emirates Float Glass and that they are operating at 95-100% of their capacity. It has been further submitted that their exports to India declined due to robust domestic market and export to third countries. M/s Emirates Float glass has also submitted that their exports to other countries are at 10% higher prices as compared to India. This shows that quantity exported to other countries will not be diverted to India. They have also submitted that the export price to India did not decline even when the cost of production declined. Further, they have also not reduced their prices to match the prices of other exporters to India.
100. That post levy of 200% custom duty from Pakistan, there is no likelihood of any imports and subsequent injury to Domestic Industry. Therefore, no duty should be extended to Pakistan. M/s Ghani Glass Ltd, Pakistan (Producer/Exporter) have also submitted that Capacity utilization of GGL also has increased throughout the injury period and GGL could increase its prices to the domestic as well as third country markets substantially which shows GGL is not under any volume pressure to divert material to any particular market at an injurious price.

**Submissions made by the Producers//importers/other interested parties after the disclosure statement**

101. Imports from Pakistan have declined in absolute terms over the period of injury, from 2065 MT in 2016-17 to 760 MT in calendar year 2018 (POI). The Authority has failed to observe the trend of decline in the volume of imports from the subject countries and particularly from Pakistan.
102. Certain information like volume, value etc. have been revised by the Authority at the time of issuance of Disclosure Statement. However, a very short duration has been provided by the Authority for the interested party to relay feedback regarding the same. Essentially, three working days' time has been afforded to the interested parties to collate views on data being presented for the first time ever over the course of this investigation.
103. The participating producers / exporters in the present sunset review investigation and those in the previous original investigation are different and the Authority must ensure that individual margins based on lesser duty rule are assigned to those parties which have participated in the present sunset review investigation. The Authority cannot simply "continue" duties, as determined in the present sunset review investigation, owing to the distinct facts and circumstances in the present case as well as the individual margin calculated in the present case.
104. Various cost parameters of the petitioners have seen a marked increase and their profitability has also seen a downturn on account of capacity expansion during POI. The Authority must not ignore the impact of capacity expansion upon the profitability of the petitioners as well as on various other parameters of the petitioners.
105. The Authority has noted that the domestic industry was able to improve its performance related to profitability after imposition of anti-dumping duties but the same was adversely affected owing to the price pressure exerted by imports. The Authority must explain how this price parameter is being linked to the subject imports
106. The interested parties have submitted in their comments to disclosure statement that to assess undercutting of the domestic prices by the prices of the subject goods from the subject countries, the Authority must compare the import prices after addition of anti-dumping duties. This has also been the Authority's approach in several cases where price undercutting was considered after addition of ADD to the import prices, for the purposes of such assessment. It has also been added that there is negative price undercutting in the present case with respect to imports from Pakistan, UAE and subject countries as a whole. Therefore, in the POI when the prices from the allegedly dumped sources were higher than the prices of the domestic industry, it is unclear how they could have compelled the Petitioner to reduce its price either by way of suppression or depression.
107. It has been submitted that the Authority has failed to consider their submissions regarding the impact of the voluminous imports from Malaysia at significantly low prices and which are, admittedly, under examination for dumping and subsidization. It has been added that the Market Share of the Petitioners is as high as 80%, and the profitability and ROI of the Petitioners appears to be impacted by two causes: (a) the low priced voluminous imports from Malaysia and (b) the capacity expansion undertaken by the Petitioners in the recent years.

108. It has been submitted that the magnitude of dumping from Pakistan is significantly low. Finally, even the ability to raise capital – as far as can be observed by noting the additional capacities introduced by the Petitioners- shows a healthy trend. Thus, only the price parameters appear to be impacted and their decline coincides squarely with low price and voluminous Malaysian imports.
109. It has been submitted that as of February 2019, the Government of India hiked the customs duty on all goods imported from Pakistan to 200% with immediate effect, a day after it revoked the most favoured nation (MFN) status that had been extended in 1996. They have added that in view of the current customs duties, there is no likelihood of recurrence of dumping and injury to the domestic industry owing to any imports from Pakistan.
110. Data provided by the Petitioners relating to existence of surplus capacities is incorrect and must be rejected.
111. The Petitioners have reduced their cost of sales and their selling price, regardless of the increasing import prices of the subject goods. Therefore, it appears that the pricing policy of the subject countries does not affect the pricing policy of the petitioners. In any case, the volume of imports from the subject countries is miniscule and cannot have an impact on the pricing of the domestic industry.
112. The Petitioners have not provided any post POI data to indicate the likelihood of the continuation or recurrence of dumping and injury, even though data of the post POI, at least the first quarter of calendar year 2019 could easily have been supplied.
113. Positive dumping margin in the POI is not suggestive of dumping and consequent injury to the POI. Even post POI data shows absence of likelihood of dumping and injury. It is further submitted that the continued exports from EFG has not cause any injury to the DI which is evident from the fact that injury margin is negative concerning exports by EFG. They have also submitted that their dumping margin is halved of what was there in original investigation and even injury margin is also reduced from 35-45% to nil. This proves that there is no justification for continuation of existing duties on EFG.
114. Continued exports from EFG did not cause any injury to the DI which is evident from the fact that injury margin is negative concerning exports by EFG. Any alleged injuries thereafter are clearly on account of subsidized imports from Malaysia and a CVD investigation is under progress against Malaysia. Injury on account of such other factors should not be attributed to EFG.
115. The injury margin in case of exports by EFG in the original case was 35-45% as per the Final Finding. The same is negative as per the present disclosure statement. This shows there is a paradigm shift in case of export of PUC from EFG to India and this fact shows beyond any ambiguity that continuation of present duties concerning EFG is not justified

## **Examination by the Authority on likelihood of dumping and Injury**

116. The present investigation is a sunset review of anti-dumping duties imposed on the imports of subject goods from subject countries. In relation to the submissions of the interested parties about current dumping margin and injury margin, it is noted that the sunset review investigation is primarily to carry out the likelihood analysis. As per the rules, the Authority is required to analyze likelihood of continuation of dumping of subject goods from subject countries and injury to the domestic industry in the event of revocation of anti-dumping duties. At the same time, it is pertinent to note that current dumping margin and injury is a good indicator of likelihood of dumping and injury that in the event duties are withdrawn, injury to Domestic Industry was likely to continue.
117. That there is continued dumped imports of the subject goods from the subject countries despite imposition of the anti-dumping measures, and dumping margins determined for each of the co-operating producers and exporters from subject countries continue to be significant. This, by itself, shows that there is likelihood of dumping of subject goods from subject countries also Moreover, imports without ADD are landing at prices lower than the domestic selling prices which shows the likely injurious impact of the imports from subject countries on the Domestic Industry
118. Various factors have been examined to see whether there is a likelihood of continuation and recurrence of dumping and injury from the subject countries during the injury investigation period, and whether in such a scenario the domestic industry would continue to suffer material injury.
119. As per the information made available by the interested parties, and after examination, it is noted that large capacities to manufacture this product continue to exist in the subject countries, and though the volumes of imports of subject goods have declined after imposition of anti-dumping duties, their prices without adding the anti-dumping duties continue to hurt the domestic industry as illustrated and examined in the appropriate heading in this disclosure statement. With regard to submissions made by the co-operating producer and exporter from UAE that their prices to other countries are higher than export prices to India, and there is high capacity utilization, and therefore there is no incentive to dump the subject goods to India, it is noted that volume of the exports of M/s Emirates Glass to India continued to grow during the last 3 years of the injury period, and they continue to dump the subject goods to India. It is also noted that producers and exporters in the subject countries continue to have high levels of inventories, and the increased levels of inventory may find its way to the Indian market, in the event duties are revoked from the subject countries.
120. There are anti-dumping duties by South Africa and UAE on imports of subject goods from Saudi Arabia and UAE. Therefore, it is noted that any expiry of duty in India will benefit these exporters of the subject goods from subject countries, and these exporters would continue to dump the subject goods into India and injure the domestic industry.
121. Despite the anti-dumping duty being in force, the import of the subject goods from the subject countries continues to be at dumped prices, and dumping margins determined for

these producers and exporters continue to be significant. The injury margin determined with respect to all producers and exporters from subject countries with the exception of M/s Emirates Glass continue to be positive and significant.

122. The evidences on record shows that India will remain a large export destination for subject countries and domestic industry in India remains seriously vulnerable to such dumped imports.
123. It is further noted that the Indian market for the subject goods continues to have a healthy demand for the product which is in line with the general economic growth. It is further submitted that due to continued growth in the market, India would continue to remain an attractive market for the global players with surplus capacity to export at marginal cost pricing. However, if the duties are removed, the Indian market will become much more attractive, as they could sell more quantities.
124. The essential facts gathered in this investigation shows that dumping of the subject goods from the subject countries continued and as a result the domestic industry continued to suffer injury as can be seen from the performance of the domestic industry in POI and in the injury period. The information on record also shows that there are excess capacities in the subject countries and exporters from the Saudi Arabia and UAE are subject to anti-dumping duties from South Africa and Brazil. Such excess capacities coupled with trade barriers may lead to increased level of exports at dumped price to India in the event of expiry of present duties.

#### **Examination by the Authority with regard to comments received after disclosure statement**

125. The Authority notes that most of the submissions by parties are repetitive in nature and have been examined and addressed in the foregoing parts of the present findings and at the time of issue of the disclosure statement. The findings above deal with all such arguments of the domestic industry and other interested parties. However, the Authority has examined these submissions herein below to the extent relevant and not addressed elsewhere:
126. With regards to revision of some domestic industry data from the data filed by the domestic industry in their petition, it is noted that the Authority has used the verified information of the Domestic Industry. With regard to domestic industry submission for correction of NIP figures, the matter has been examined and it is noted while calculating the NIP, there was a linking error in the numbers while determining the NIP. The same has been duly corrected.
127. With regard to the submission made by exporters that inadequate time was provided for disclosure comments, the Authority notes that keeping in view the time period permitted for completing the investigation, reasonable and adequate time was provided to the interested parties for submission of post disclosure comments.
128. As regards the various injury parameters, the Authority has carried out the analysis under their respective headings while making an assessment of injury and likelihood of injury.
129. In relation to the submissions of the interested parties that Domestic Industry is suffering because of dumped and subsidized imports from Malaysia, the Authority notes that the causal link analysis in a sunset review investigation is of less consequence depending upon the facts and circumstances of each case. In this regard, it is noted that the Authority has

already initiated the investigation on the basis of prima facie evidence that exports from Malaysia are being dumped into the country. As far as this sunset review is concerned, it may be noted that Domestic Industry is suffering because of imports from subject countries also and it is not necessary that the entire injury should be on account of imports from the subject countries. Further, since the quantum of imports from cooperative exporters is not reflective of total imports from subject countries, no conclusion can be drawn based on such quantities. In view of the above, the Authority holds that low or no volumes from the subject countries do not have any bearing on the likelihood analysis which is the primary basis for reaching a conclusion regarding the extension of the anti-dumping duties.

130. With regard to the submission that landed price of imports from EFG, UAE is higher than fair price of the Domestic Industry, Authority notes that EFG is having positive dumping margin and negative injury margin during the POI. However, given the fact that dumping margin continues to be significant from this exporting producer from UAE and also the fact that exporters from UAE and Saudi Arabia are also facing anti-dumping action from other countries namely South Africa and Brazil, there is a strong likelihood of further continuation of dumping with injurious impact on the domestic industry in the event of revocation of anti-dumping duty on EFG.
131. With regard to the submission made by exporters that it is unlikely that the goods will be diverted to India in the event of revocation of the anti-dumping duty, the Authority notes that considering the substantial demand for the subject goods in the Indian market, capacities in the subject countries and their export orientation, revocation of the antidumping measures may result in continued dumping and consequent injury to the domestic industry.
132. In relation to analysis of landed value post adding anti-dumping duty, the Authority has analyzed impact of landed value both with and without the incidence of anti-dumping duties. It is also important to note that landed value without adding anti-dumping duty is a good indicator of likely prices for likelihood analysis, which is of prime importance in any sunset review investigation.
133. In relation to the submissions of the interested parties about linking of imports from subject countries and injury parameters of the Domestic Industry, it is noted that this being a sunset review investigation, current imports do not have much relevance, as the Authority is required to analyze and record its findings with regard to the likelihood of continuation or recurrence of dumping and injury. Therefore, the claim that the imports have declined is of no consequence in the facts and circumstances of the present investigation.
134. The Authority notes that the assessment of injury as well as its likelihood has to be done cumulatively for all the subject countries unless the circumstances warrant otherwise. It is a fact that the imports from Pakistan have been very low which is on account of the withdrawal of MFN status and imposition of 200% customs duties by India. Therefore, the analysis has been carried out on the basis of the available relevant data. The Authority does not consider it necessary to carry out injury or likelihood analysis in respect of each of the subject countries in the facts and circumstances of this case.

135. With regard to examination of post POI data, it is noted that there is no mandatory requirement, legal or otherwise, for the Authority to examine the post POI data for carrying out the analysis of the likelihood of the continuation or recurrence of dumping and injury particularly in view of the fact that there is sufficient evidence to indicate the existence of current dumping and injury and likelihood of dumping and injury if the duties are revoked.
136. With regard to non cognizance of some of the comments made by interested parties, it is noted that as a matter of consistent practice and requirement of the provisions of law, the Authority invariably records and addresses all the submissions which it considers as relevant to the analysis and decision in the investigations. Therefore, it would be wholly incorrect to presume that the submissions of the exporters have not been taken cognizance of. As regards the submission that there is no injury in the context of exports from EFG, it is noted that no legal or logical basis has been pointed out which mandates the Authority to carry out any exporter-wise injury or likelihood analysis.
137. With regard to the claim of the exporter from Pakistan (Tariq Glass) for individual dumping margin as they were not part of original investigation, it is noted that they are presently subject to residual anti-dumping duty as though they had been assigned a separate anti-dumping duty in the new shipper review, the new shipper review was quashed by the Hon'ble High Court. In view of the facts of this case, since they were not part of the original investigations, it has been decided to assign a separate margin to them based on their response.
138. With regard to the submission of interested parties that the Authority can modify the duties in a sunset review, it is noted that the decision of the Authority to extend the duties or to modify depends on the circumstances of each individual case. In the instant investigation, it is noted that the quantum of imports from participating exporters / subject countries is very low as compared to total imports made from subject countries which, in the absence of any other cogent reason, appears to be on account of the existing anti-dumping duties. After examining the facts and circumstances of this case, it is considered appropriate to extend the current duties for all the subject countries / all the producers/exporters except for those producers and exporters who have not participated in this current SSR investigations. The Authority also notes that continuation of the existing duties pursuant to the sunset review investigations, does not affect the right of the exporters to seek a review of the existing duties in terms of Rule 23(1A) if the conditions mentioned therein are satisfied.

#### **INDIAN INDUSTRY'S INTEREST & OTHER ISSUES:**

139. The Authority notes that 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 measures would not restrict imports from the subject country/territory in any way, and, therefore, would not affect the availability of the product to the consumers.
140. It is recognized that the imposition of anti-dumping duties might affect the price levels of the product manufactured using the subject goods and consequently might have some influence on relative competitiveness of this product. However, fair competition in the Indian market will not be reduced by the anti-dumping measures, particularly if the levy of

the anti-dumping duty is restricted to an amount necessary to redress the injury to the domestic industry. On the contrary, imposition of anti-dumping measures would remove the unfair advantages gained by dumping practices, would prevent the decline in the performance of the domestic industry and help maintain availability of wider choice to the consumers of the subject goods.

### **Final Conclusions**

141. After examining the submissions made by the opposing interested parties and the domestic industry and issues raised therein; and considering the facts available on record, the Authority concludes that
- a. The product under consideration has been imported to India from the subject countries below its associated normal value, thus, resulting in dumping of the product.
  - b. The domestic industry has suffered continued injury on account of dumped imports from the subject countries.
  - c. The information on record shows likelihood of continuation of dumping and injury in case the ADD in force is allowed to cease at this stage.
  - d. Examination of the information on record as well as the submissions made by various parties indicate that the imports from the subject countries continue to injure the Indian Domestic Industry.
  - e. Further, the Authority also holds that there is sufficient evidence to indicate that the revocation of the anti-dumping duties at this stage will lead to continuation of dumping and injury to the Domestic Industry.

### **Recommendations**

142. The Authority notes that the investigation was initiated and notified to all 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.
143. Having concluded that there is positive evidence on the aspect of dumping, injury and causal link, likelihood of dumping and injury, if the existing anti-dumping duties are allowed to cease, the Authority is of the view that continuation of duty is required against all the subject countries.
144. Under the circumstances, the Designated Authority considers it appropriate to recommend existing quantum of anti-dumping duties against imports of subject goods from Pakistan, Saudi Arabia and UAE, except those who have not participated in the current SSR investigations. Those non cooperating producers and exporters in this SSR investigations have been accorded residual duty as determined in the original investigations. In case of Pakistan, Tariq Glass Industries Ltd had not exported the subject goods to India during the POI of original investigations. However, in the present review investigation Tariq has responded and provided information which has been considered by the Authority and individual dumping margin and injury margin has been determined. Accordingly, the Anti-dumping duties for responding producers and non-cooperative producers from subject countries are recommended and are as per the duty table below. The Authority, thus,

considers it necessary to recommend continuation of definitive anti-dumping duty as modified on all imports of the subject goods from the subject countries as per column 7 in the duty table below:

**Duty Table**

S No	Sub-heading	Description of Goods *	Country of origin	Country of exports	Producer	Amount	Unit of measure-	Currency
1	2	3	4	5	6	7	8	9
1	7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019, 7020	Clear Float Glass of nominal thicknesses ranging from 4 mm to 12 mm (both inclusive), the nominal thickness being as per BIS14900:2006	Saudi Arabia	Saudi Arabia	Any	165.07	MT	US\$
2	-do-	-do-	Saudi Arabia	Any country, other than subject countries	Any	165.07	MT	US\$
3	-do-	-do-	Any country, other than subject	Saudi Arabia	Any	165.07	MT	US\$
4	-do-	-do-	United Arab Emirates (UAE)	United Arab Emirates (UAE)	Emirates Float Glass LLC, UAE	79.00	MT	US\$
5	-do-	-do-	United Arab Emirates (UAE)	United Arab Emirates (UAE)	Any other than at Sl. No 4 above	111.15	MT	US\$

6	-do-	-do-	United Arab Emirates (UAE)	Any country, other than subject countries	Any	111.15	MT	US\$
8	-do-	-do-	Any country, other than subject countries	United Arab Emirates (UAE)	Any	111.15	MT	US\$
9	-do-	-do-	Pakistan	Pakistan	Ghani Glass Limited,	82.34	MT	US\$
10	-do-	-do-	Pakistan	Pakistan	Tariq Glass Industries Limited	25.59	MT	US\$
11	-do-	-do-	Pakistan	Pakistan	Any other than at Sl. No 9 and 10 above	123.61	MT	US\$
12	-do-	-do-	Pakistan	Any country, other than subject countries	Any	123.61	MT	US\$
13	-do-	-do-	Any country, other than subject countries	Pakistan	Any	123.61	MT	US\$

Note \* : Reflective glass and Tinted glass including green glass and transition glass are not included in the description of goods in the duty table above.

145. Landed value of imports for the purpose of this Notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act.
146. An appeal against the order of the Central Government arising out of these findings shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the Customs Tariff Act.

**(Sunil Kumar)**  
**Designated Authority**