

MINISTRY OF COMMERCE

NOTIFICATION

New Delhi, the 24th December , 1998

FINAL FINDINGS

Sub: Anti dumping investigation concerning import of Acrylic Fibre from Japan, Portugal, Spain, and Italy- Final Findings.

32/1/97-ADD - Having regard to the Customs Tariff Act, 1975, as amended in 1995 and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for determination of *injury*) Rules, 1995 thereof.

A PROCEDURE

1. The procedure described below has been followed subsequent to the Preliminary findings;
 - a. The Designated Authority (hereinafter also referred to as the Authority-1ncjttifed preliminary findings vide notification dated the 20.10.98 with regard i.e.. anti-dumping investigations concerning import of Acrylic Fibre from Japan. Portugal, Spain & Italy and requested the interested parties to make their views known in writing within forty days from the date of its publication,
 - b. The Authority forwarded a copy of the preliminary findings to the known interested parties, who were requested to furnish their views, if any on the preliminary, findings within forty days of the late of the letter;
 - c. The Authority also forwarded a copy of the preliminary findings to the Embassy of the Japan, Portugal, Spain and Italy in New Delhi with a request that the exporters and other interested parties may be advised to furnish their views on the preliminary Findings;
 - d. The Authority provided an opportunity to all interested parties to present their views orally on 3.12.98. All parties presenting views orally were requested to file written submissions of the views expressed orally. The parties were advised to collect copies of the v yews expressed by the opposing parties and offer rebuttals, if any;
 - e. The Authority made available the public file to all interested parties containing nun-confidential version of all evidence submitted and arguments made by various interested parties. All parties who made request for inspection, in writing, were allowed to inspect the public file;
 - f. Arguments raised by the interested parties before announcing the preliminary findings, which have been brought out in the preliminary findings notified have not been repeated herein for sake of brevity. However, the arguments raised by the interested parties have been appropriately dealt in the preliminary findings and/or these findings;
 - g. In accordance with Rule 16 of the Rules Supra, the essential facts basis considered for these findings were disclosed to known interested parties and comments received on same has been duly considered in these findings.

- h. ***In this notification represents information furnished by an interested party on confidential basis and as considered by the Authority under the Rules.

B. PRODUCT UNDER CONSIDERATION

2. The product involved is Acrylic Fibre both in shrinkable and non-shrinkable form ranging from 1.5 denier to 8.0 denier and is classified under custom code 5501.30 and 5503.30 of Custom Tariff Act 1975, Acrylic Fibre is an economical substitute of wool. Acrylic Fibre is produced either through wet technology or dry technology. Acrylic Fibre has application in day to-day life i.e. apparel, household products and some industrial uses.

Argument by petitioner

3. Petitioner has argued that tow and top are acrylic Fibre only. In case the Fibre has 2.0 meter length, it is called tow. In case it has variable length of less than 2.0 meter, it is called staple fibre. Both tow and staple can be used by a consumer in the same plant for the same purpose and thus staple Fibre and tow have the same use. It is also argued by the petitioner that in the earlier case of anti-dumping investigation from US, Korea and Thailand, duties were levied also on tow, top and staple. The gazette notification issued by the Designated Authority and Ministry of Finance are public documents known to entire industry. Pleading at this stage that the information furnished by a particular exporter is only for staple Fibre and does not include tow clearly shows lack of understanding on the part of exporters. Thus tow and top are included under the scope of investigation and Designated Authority should confirm its preliminary findings with regard to scope of present investigations.

Argument by exporter/importer:

4. It is argued by exporter/importer that the recommendation of Designated Authority with regard to imposition of duty on "Tow" is without jurisdiction, arbitrary and bad in law. The petitioner had petitioned for imposition of anti-dumping duty on acrylic Fibre under customs code 5503.30 and initiation notification was issued accordingly, Tow is a distinct commodity which falls under tariff entry 5501.30. Tow was not a subject matter of investigation. By not initiating an investigation against tow and imposing duty subsequently on Tow, the Authority had not given a chance to submit necessary information on Tow. Similar is the case with top. Hence these should be excluded from the scope of investigation.

Authority Position

5. The Authority refers to circular No. 29 CBEC dt. 23rd April, 98 issued by Govt. wherein it was mentioned that on the basis of report that acrylic tow and top are sought to be cleared without payment of anti-dumping duty, Board in consultation with MOC has decided that acrylic top and acrylic tow are also liable to anti-dumping duty and past clearance if any may also be reviewed in light of this clarification.
6. The Authority also notes that Tow is classified at custom tariff entry No. 5501.30 and Acrylic Fibre is classified at entry No. 5503.30, At the time of initiation, it was also

indicated in the notification that the classification is indicative only and not binding on the scope of investigation. Tow can be converted into acrylic Fibre by cutting the tow. Even some of the exporters have included information on tow, while responding to the questionnaire and subsequent submission without disputing that tow is a distinct product. Further the Authority had recommended anti-dumping duties on tow, top and staple Fibre, the same were levied by Central Government In view of this, the Authority considers it appropriate to recommend duties on tow, top and staple Fibre.

Argument raised

7. M/s Asahi, Japan has requested that in case the Authority decides to include the “tow” within the scope of investigation, the information submitted by them subsequent to verification and subsequent to preliminary findings should be considered for the determination of dumping margin.

Authority Position

8. With regard to argument of Asahi to include tow and top for determination of dumping margin, the Authority notes that the exporter has not furnished information with regard to tow and top at the time of initiation, nor the same was made available to the investigating team at the time of verification. The information furnished subsequent to the preliminary findings is unverified. Further, accepting information’ at this stage may not be fair to the other cooperative exporters from the subject countries and the petitioners. The exporter is, however, at a liberty to file information separately and request separate assessment.

Argument raised

9. Modacrylic should be excluded from the scope of investigation as it do not answer to the description of product under consideration. This Fibre is composed of about 50% of acrylonitrile units by weight whereas acrylic Fibre is a co-polymer of more than 85% of acrylonitrile. Due to unique feature of flame retardancy, mod acrylic Fibre can not be substituted by acrylic Fibre.

Authority Position

10. The authority agrees to the argument of exporter. The petitioner has not disputed the claim of exporter. The petitioner has also agreed that Indian Industry does not currently to manufacture modacrylic (self extinguishable) Fibre. In view of this the Authority excludes the modacrylic Fibre from the scope of investigations.

C. LIKE ARTICLE

11. Acrylic Fibre produced and sold by the domestic industry has characteristics closely resembling acrylic Fibre imported from Japan, Portugal, Spain and Italy and are treated as Like articles as per the definition in the antidumping rules.

Argument by Exporter/Importer

12. The arguments raised by the exporters and importers on like article are as under:
- a. GK and K 75 are specialty Fibres having a special proprietary technology which is not available in India. The Process of manufacture is different in GK and K 75 type of specialty Fibre. The end uses can not be substituted: These Fibres should be excluded from the scope of investigation.
 - b. L-2 Low shrink, V 86 and V 85 modified special surface finish, conjugate/bicomponent Fibre, H 525 are other specialty Fibre which should be excluded from scope of investigation, being not Like article.

Argument by the petitioner

13. Petitioner has argued that claim of the exporter about exclusion of specialty Fibre is not correct as the Indian industry has capability, technology, plant and equipment to produce all type of Fibres. Indian industry has license to manufacture all types of Acrylic Fibre, except for modacrylic (self-extinguishable), V76 Mohair and V86. IPCL have been making all type of Fibre including conjugate Fibres. Consolidated Fibre & Chemicals is licensed to produce all type of Fibre which Exlan-Toyobo can produce. Pasupati Acrylon is producing Fibre with license from Snea of Italy. Indian Acrylics is producing Fibre by Dupont Technology from USA and produce all forms of Fibres.

Authority Position

14. With regard to exclusion of specialty Fibre and conjugate Fibre, the Authority notes that the claim of the exporters that the domestic industry does not have technology and plant & equipment to produce these Fibres is factually incorrect. IPCL has both the technology and plant & equipment. Further, it is not denied that IPCL has been producing these fibres. Whether these are produced using wet process technology or dry process technology is also of little consequence as the differences arising out of the same, if any, have also not been substantiated. It is not necessary that each of the Indian producers should be making such fibres. The claim of the exporters is liable to be rejected on this account alone. Notwithstanding this fact, the Authority notes that other Fibres being produced by the domestic industry and those special fibers being imported from the subject countries have also been used for the same purpose by the consumers. Moreover, the exporters have not been able to substantiate their claim that these fibres are special fibres based on the pricing of these goods vis-a-vis ordinary Fibre. The details of the prices at which goods have been exported to India does not establish the claim of the exporters that these are special Fibre, as the export price of ordinary Fibre and special Fibres are in the same region. The Authority notes that in case these are special fibres, these should have attracted higher prices in the Indian market. The Authority therefore hold that acrylic Fibre produced and sold by the domestic industry has characteristics closely resembling to the acrylic Fibres imported from Japan, Portugal, Spain and Italy and, therefore, may be treated as like articles within the meaning of rules supra.

D. DOMESTIC INDUSTRY

15. The petition is jointly filed by M/s Indian Acrylics Ltd., Chandigarh, Pasupati Acrylon Ltd., New Delhi, J.K. Synthetics Ltd., New Delhi and Consolidated, Fibre acid Chemicals Ltd., Calcutta. It is claimed by the petitioner that Indian Petrochemical Ltd., having their plant at Vadodra is the other company producing acrylic Fibre. Thus, it is claimed that these are the five units who produce acrylic Fibre having a combined, capacity - of 1,02,000 MT. The total production of acrylic-Fibre in 1996-97 is stated as 79000 MT and the production of petitioner companies is 61187 MT. The petition has the support of the "Forum of Acrylic Fibre manufactures" and all the five companies are members of the Forum of Acrylic Fibre manufacturers. Thus the petitioner accounts for more than 25% of domestic production and therefore have a standing to file a petition on behalf of domestic industry under the rules. None of the interested parties have raised any argument in respect of the standing of the petitioners to file the petition. The Authority thus confirms the preliminary findings that petitioner accounts for more than 25% of domestic production and therefore have a standing to file a petition on behalf of domestic industry under the rules.

E. DUMPING

Argument of exporter

16. M/s Kaneka Corpn, Mitsui & Co. and Kanematsu Corpn, Japan had responded after the last date of submission by exporter. These were not considered in the preliminary findings. The exporter has requested that these may be considered now.

Authority's Position

17. The Authority observes that Kaneka Corpn, has claimed that they produce only Modacrylic Fibre bearing Kanecaron Brand and Protex brand and export to India through Mitsui & Co. and Kanematsu Corpn. It is also claimed that as per best to their knowledge, there is no production of Modacrylic Fibre or like product in India and therefore there must be no injury to domestic industry. The Authority has already hold in para on "product under consideration" that Modacrylic Fibre (self extinguishable) be excluded from the scope of investigations, and therefore the Authority has not examined the claim of above exporters relating to modacrylic Fibre.

Argument by petitioner

18. The dumping margin assessed by Designated Authority are significantly lower as compared to the information available with petitioner.

Authority Position

19. The Authority has given the methodology of calculating the dumping margin in preliminary findings. The dumping margin are based on facts and figures submitted lay the exporters which has been verified by Authority to the extent necessary. The petitioner has neither disputed the methodology adopted by the Authority to calculate the dumping margin nor the facts and figures available in public file which were submitted exporters. Thus the argument of the petitioner that dumping margin are

significantly lower as compared to information available with petitioner is too generic in nature and is not substantiated with facts.

Argument raised

20. Calculation of dumping margin should be done grade/denier wise by the Designated Authority as done by Designated Authority in other case of import of acrylic Fibre from USA.

Authority Position

21. The Authority held at Para 11 of the preliminary findings that on the basis of the facts available with the Authority, it is observed that the various deniers of acrylics Fibres do not display any significant difference in terms of the cost or prices and are in the same range. Moreover, there is a considerable amount of substitutability among the different varieties and therefore the Authority grouped all Fibres (described as product under consideration) for these investigations. The Authority notes that none of the interested parties have disputed to the observation of the Authority in Para 11 of the preliminary findings. None of the interested party has substantiated that different denier displays any significant difference in terms of cost or price or whether they are not in same range or that - there is no substitutability among the different varieties. Therefore the Authority hold its earlier decision and has grouped all Fibre (described a product under consideration) for these investigation.

Argument raised

22. The exporters have argued that while; determining normal value and export price certain adjustments have not been allowed by Authority in the preliminary findings. These should be allowed. On this the petitioner has argued that Authority has correctly disallowed the adjustments.

Authority Position

23. The Authority has dealt with adjustments in preliminary findings in detail. There is no dispute by any interested party over the various adjustment allowed by Authority. However, the exporters have argued over the adjustment which have been disallowed. While disallowing the adjustment, the Authority had explained the reasons for disallowing the claims.
24. Exporter wise claims are re-considered as under:-

I. Asahi Chemical Industries Ltd., Japan

25. Adjustment on account of storage cost which is claimed on the basis of inventories held by the company was disallowed in the preliminary findings. The exporter clarified subsequent to the preliminary findings that the storage costs is warehousing costs for storage of goods before they are sold in the domestic market. These ~ costs are paid to outside warehousing companies. Goods are sold to different customers from different warehouses. The Authority has adopted a consistent practice to disallow any expenses of this nature. In view of the same, the Authority considers it appropriate to disallow any expenses on this account. Since the exports from Japan

were in Yen, the exporter has claimed that the Authority should adopt exchange considering Yen to Rs. instead of Yen to US \$ and US \$ to Rs. It is observed that the Authority had adopted Yen to US \$ and US \$ to Rs. at the time of preliminary findings, as the exporters had furnished information accordingly. However, since the exporters have now requested for Yen to Rs. conversion, the Authority has adopted the, same.

26. In the preliminary findings, the Authority disallowed the claim made on account of discounts based on turnover and end use as the incidence of such discounts: rebate is not ascertainable at the time of pricing decisions. The Authority* notes that while it is not established that both amounts payable are determined and agreed to at the time of entering into the contract. In fact only the terms and conditions under which such amounts are payable are known at the time of entering into contract. The actual amounts payable are known only after the completion of relevant period and largely depends on the fulfillment of certain conditions during the period. The very fact that only those customers who fulfil these conditions are eligible to receive the amounts establishes that the total amount payable by the company, is not known to the company at the beginning of the period, which is an essential condition for claiming price adjustment on account of differences in the expenses in the two market. In view of this the claim is not allowed.
27. In view of this, the Authority re-determined the dumping margin, and the same comes to 18.26 % of export price. Since the Authority has considered Yen to Rs. exchange in case of Asahi, it is considered appropriate to adopt the same exchange rates for the other producers from Japan also. Accordingly, the dumping margin were re-determined in case of Mitsubishi and Toyobo and the revised dumping margins come to 11.3 % and 5.92 % respectively.

II. Monte Fibre Italy

28. The determination of dumping in case of Monte Fibre is as under:
 - a. Prompt payment and quantity discount at 2% is claimed on estimates. It is claimed that it varies from 1% to 4% and therefore an average of 2% is used to claim the deduction. The Authority disallowed the claim as it was claimed on estimated. It is now requested that as the minimum discount was 1%, it should be allowed. The Authority agrees with the argument and prompt payment and quantity discount at the minimum i.e. 1% is allowed.
 - b. The claim on account of R&D, promotion and advertisement, was disallowed as the Authority did not find justification to allow these expenses in the absence of evidence to establish that the benefit of these activities have been restricted to domestic sales only. The exporter has requested to reconsider the claim on the basis that R&D cost, technical services and promotion, as these are only in respect of the Fibres sold in the domestic market. The Authority notes that exporter has not submitted any additional evidence and the claim is disallowed due to reasons already given in the preliminary findings.
 - c. The exporter had requested, during verification, to allow a deduction equal to weighted average commission paid to Indian agent, while determining the normal value. The Authority had disallowed the claim in the absence of substantiation by the exporter even at the time of verification visit. They have request to reconsider the claim on the basis that export to India are through agents whereas sales in the domestic market was on direct basis and thus there is a difference in the level of trade.

The Authority notes that the exporter has not submitted any additional evidence and thus the claim is disallowed due to reasons already given in the preliminary findings.

29. In view of above, the dumping margin is revised to 22.90% of export price.

III. Courtauds Espana. SA Spain

30. The exporter had requested, during verification, to allow a deduction equal to weighted average commission paid to Indian agent, while determining the normal value. The Authority had disallowed the claim in the absence of substantiation by the exporter even at the time- of verification visit. The exporter has now requested to reconsider the claim on the basis that exports to India are through agents whereas sales in domestic market was on direct basis and thus there is a difference in the level of trade. The Authority notes that the exporter has not submitted any additional evidence and thus the claim is disallowed due to reasons already given in the preliminary findings. In view of this, there is no change in the dumping margin given in preliminary findings.

IV. Fisipe Portugal

31. The claim on storage charges was disallowed. The claim was made on account of storage cost on the basis of excess inventory holding by the company. The exporter has requested to reconsider the claim as no reason has been given by Authority for rejecting the claim. The Authority notes that the claim was made in respect of excess inventory which the exporter is keeping in respect of sales in domestic market. The claim is on the basis of estimates and is, therefore, disallowed. In view of this, there is no change in the dumping margin as given in the preliminary findings.
32. Except for the foregoing the Authority confirm preliminary findings with regard to dumping and dumping margin in respect of other exporters from the subject countries.

F. INJURY AND CAUSAL LINK

33. **Petitioner Argument:** The petitioner has suffered material injury due to:

- a. Increase in imports from subject countries
- b. Increase in imports in absolute terms from all countries
- c. The increase in market share of imports and consequent decline in market share of petitioner
- d. Losses in spite of more than 100% capacity utilization.
- e. Increase in closing stock
- f. Price undercutting by imports
- g. Inability to raise funds
- h. Inability to take up R&D activities to develop new applications of Fibre.

Arguments by Exporter/Importer

34. Domestic industry has not suffered any injury in view of the fact that -:

- a. The production, capacity utilization, sales have increased during period of investigation,
- b. Selling prices have come down due to reduction in cost of production,
- c. Profitability of the petitioners has increased and loss making units have started making profits,
- d. Plans for expansion have been implemented,
- e. Decline in market share is due to increase in demand which domestic industry is unable to produce,
- f. Alleged increase in inventories is one of the lowest in the world,
- g. J K Synthetics should be excluded for the purpose of injury analysis as they have internal problems and has nothing to do with the alleged dumping,
- h. The price depression is exclusively attributable to imports from other countries.

AUTHORITY POSITION

35. It is appreciated that the production, capacity utilization, sales volumes, etc. of domestic industry have increased. The Authority, however, notes that all relevant parameters affecting domestic industry need not establish injury. As noted by the Authority in the para L relating to conclusion on injury in the preliminary findings also, material injury to the domestic industry is evidenced from the factors such as increase in quantum of imports from the subject countries in absolute terms and relative to consumption of Acrylic Fibre in India, decline in the market share of the petitioner companies, inability of the domestic industry to sell at fair price, undercutting of the selling prices of the domestic industry by the imports from subject countries, increase in the closing stock of domestic industry, losses being incurred by the domestic industry, etc. With regard to the reduction in selling prices due to decline in the prices of raw material, the Authority notes that though prices of raw material might have resulted in decline in the selling prices, yet the fact that the domestic industry was prevented from earning reasonable profit has not been disputed. Since the Authority has excluded J K Synthetics while arriving at the fair selling price for the domestic industry, the parameters affecting J K Synthetics deserves to be ignored.
36. In view of the above and in the light of the arguments raised by all interested parties, the Authority observes that the domestic industry has suffered material injury. Further, the material injury to the domestic industry has been caused by the dumped imports.

G. OTHER ARGUMENTS

Arguments raised

37. The Designated Authority has initiated investigation against Japan, Portugal, Spain & Italy. The Designated Authority has not initiated investigation against European Union as a whole as requested by petitioner. The Designated Authority has neither explained reasons in the initiation notification nor in the preliminary findings for not initiating case against European Union. The imposition of anti-dumping duty against any member country of European Union can not be effective without imposition of antidumping duty against European Union as a whole. There is no custom barriers in the European Union. Malaysia and Indonesia has imposed duties against European Union as whole.

Authority Position

38. The Authority decided to initiate the investigation against the countries which were named in the petition and against which specific information on normal value and export price were submitted. It is also observed that in the petition filed, the petitioner had requested to initiate investigation against EU as whole also. However vide their letter dt. 2/12/97, the petitioner inter-alia requested as under:-

“The investigation into the alleged dumping may please be initiated against the named countries individually rather than collectively. You may consider our petition accordingly and initiate investigation proceedings against Japan, Portugal Spain & Italy.”

39. The Authority had accordingly initiated the investigation against the specific countries. Thus the argument of the petitioner that they requested to initiate investigation against EU as a whole is factually incorrect. The Authority is not in a position to consider the request for inclusion of EU at this late stage.

Argument raised

40. Injury is more severe in the post investigation period due to increase in imports, increase its closing stock and decline in sales realizations.

Authority Position

41. The Authority do not take into account the injury if any, during the post investigation as the other interested parties are not given proper opportunities to comment upon such injury incurred in the post investigation period.

Argument raised

42. The Authority should clarify in the final findings that even though the invoice is from a trading house, the anti-dumping duty be levied based upon the manufacturer of product and not on the trading house in whose name the invoice appears.

Authority Position

43. With regard to separate assessment of the trading houses, the Authority notes that by virtue of very nature of these they are free to export goods of any producer, no mechanism can be evolved can establish linkage between the purchases and sales made by these trading houses. It is largely the practice of the investigating authority that only the producers are assessed for separate duties. Moreover, the trading houses are not deprived of business by not being assessed separately.

Argument raised

44. As represented by the exporters fixing reference price is contrary to the antidumping rule that anti-dumping duty shall not be greater than the injury margin and fixing of anti-dumping duty with reference to a reference price in the present case is discriminatory when compared to the exporters from other countries against whom “fixed duties” were imposed. It has been argued by the petitioner that the duties

should be recommended on variable basis, as was done at the time of preliminary findings. It has also been argued by the exporters that the recommendations of Authority should be for a minimum price subject to a maximum duty equal to dumping margin determined for each exporter.

Authority's Position

45. The Authority considers it appropriate to recommend anti-dumping duty on variable basis having reference price with a condition of certain minimum duties. The Authority does not consider that the duties recommended are discriminatory when compared to the exporters from other countries.
46. It has not been established by any interested party how the recommendations of variable duties with provision for certain minimum amounts are inconsistent with the provisions of the Rules. Further, these minimum duties are required to be recommended so as to avoid any possible circumvention. In case it is felt by an exporter that the current dumping margin is lower than the duties being collected; an exporter can request review in accordance with the Rules.

Argument raised

47. It is not correct and proper to put at par wet spun and dry spun fibres as production, technology, processing and end use are altogether different.

Authority Position

48. The Authority notes that there are two well acknowledged technology for production of acrylic fibre - the wet spun and the dry spun. None of the interested parties have been able to establish with evidence any significant variation in the fibre produced by the two technology. Moreover, domestic industry produces fibres using both the technologies and the fibres produced using both the technologies are being consumed interchangeably by the consumers.

Argument raised

49. The DGCIS statistics show that the prices of imports from the countries which are not dumping are lower than the price of the allegedly dumped imports. Thus the imports from the other countries at a lower price had caused the price under cutting/depression if any during the period of investigation. The quantity of such low price imports is also significant.

Authority Position

50. The Authority observed that total imports of acrylic fibre during the period of investigation were 21114 MT. Out of this, the imports from Japan, Portugal, Spain & Italy who are allegedly dumping in this petition were 9548 MT. Out of the remaining 11566 MT, the imports from USA, Thailand & Korea were 8727 MT against whom the Authority had initiated anti-dumping investigations. These imports from USA, Thailand & Korea were also at the alleged dumped price. Thus majority of the imports were at the allegedly dumped price during the period of investigation and the argument raised in this regard is factually incorrect.

51. It is observed that some exporters have represented that they had not exported acrylic fibre during the period of investigation and therefore, no anti-dumping duty be levied of their product/export. The Authority notes that since these exporters have not exported during the period of investigation, they attract rule 22 and may accordingly request for separate assessment.

Argument raised

52. Embassy of Spain, New Delhi has claimed that Spain should be exempted from these anti-dumping measures due to level of the Spanish exports. It is claimed that the Spanish exports during the period of investigation appear to be nil.

Authority Position

53. The Authority notes that according to import statistics and information furnished by M/s Courtaulds Spain. Spain has exported acrylic fibre during the period of investigation and thus the claim of the Embassy is not factually correct.

H. FINAL FINDINGS

54. The Authority after considering the foregoing, concludes that:

- a. Acrylic fibre has been exported from Japan, Portugal, Spain and Italy has been exported to India below its normal value resulting in dumping of acrylic fibre;
- b. The domestic industry has suffered material injury;
- c. The causal link between dumping and injury is established.

55. The Authority confirms the preliminary findings with regard to imposition of Anti-dumping duty and recommends imposition of definitive anti-dumping duties on all imports of acrylic fibre falling under custom sub-heading nos. 5501.30 and 5503.30 of the Customs Tariff Act as specified under para relating to product under consideration originating in or exported from Japan. Spain. Portugal and Italy. The anti-dumping duty shall be the difference between the amount mentioned in column 4 and the landed price of imports per kg., subject to a minimum of anti-dumping duty per kg. As mentioned in column 5 below.

S.no.	Country	Name of the producer	Amount Rs. Per kg.	Amount Rs. per kg.
1.	Japan	Asahi Chemical Industries Ltd. Mitsubishi Rayon Co. Ltd. Toyobo Co. Ltd. Any other exporter	81.36 79.57 77.09 81.36	7.63 4.69 2.69 7.63
2.	Spain	any exporter	82.00	14.14
3.	Portugal	any exporter	74.22	4.97
4.	Italy	any exporter	81.12	10.66

56. Landed value of imports for the purpose shall be the assessable value as determined by the customs under the Customs Act, 1962 and all duties of customs except duties levied under Section 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975.

57. Subject to above, the Authority confirms the preliminary findings dated 20.10.1998.

58. An appeal against this order shall lie to the Customs, Excise and Gold (Control) Appellate Tribunal in accordance with the Act Supra.

RATHI VINAY JHA
Designated Authority & Addl. Secy.