

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

F. No.15/13/2015-DGAD
Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Anti-Dumping & Allied Duties)
4th Floor, Jeevan Tara Building, 5, Parliament Street, New Delhi 110001

NOTIFICATION

Date: 30th June, 2016

(Final Findings)

Subject: - Sunset Review investigation relating to Anti-Dumping Duties imposed on imports of ‘PVC Flex Film’ originating in or exported from China PR

BACKGROUND

F.No. 15/13/2015- DGAD: - Whereas, the Authority had originally initiated investigations on dumping of subject goods from China PR on 1st February, 2010. The Authority recommended imposition of provisional anti dumping duties vide notification No. 14/4/2010 - DGAD dated 22nd June, 2010 and Ministry of Finance imposed provisional anti-dumping duty on the subject goods vide notification No. 79/2010-Customs, dated the 30th July, 2010. The Designated Authority thereafter recommended imposition of definitive duty vide Notification No.14/4/2010-DGAD dated 29th July 2011. Ministry of Finance, vide Notification No. 82/2011 dated 25th August 2011 imposed definitive anti dumping on all imports of subject goods originating in or exported from China PR.

2. And whereas, M/s Pioneer Polyleathers Ltd and M/s SRF Ltd (hereinafter referred to as ‘petitioners’) approached the Authority with a duly substantiated application requesting for sunset review of the definitive anti-dumping duty earlier imposed vide Ministry of Finance Notification No. 82/2011 dated 25th August 2011 on the imports of the subject goods originating in or exported from the subject country and seeking the continuation of anti-dumping duty on the grounds that cessation of anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury.
3. Having satisfied that the petitioners have substantiated the need for a review, the Designated Authority considered it appropriate to initiate sunset review vide notification no. 15/13/2015-DGAD dated 27th July 2015. The validity of the antidumping duty on the imports of the subject goods from the subject country was extended up to 29th July 2016 by the Central Government vide Notification No. 43/2015-Customs (ADD) dated 18th August, 2015.

4. The scope of the present review covers all aspects of the previous investigations concerning import of the subject goods, originating in or exported from the subject country.

A. GENERAL PROCEDURE

5. The procedure described below has been followed with regard to the investigation:

- a. The Authority notified the embassy of China in India about the receipt of application before proceeding to initiate the investigation.
- b. The Authority issued notification no. 15/13/2015-DGAD dated 27th July 2015 initiating sunset review investigations, which was published in the Extraordinary Gazette of India.
- c. The Authority forwarded a copy of the public notice to all the known producers and/or exporters in the subject country and other domestic producers (whose details were made available by the petitioners) and provided them opportunity to provide relevant information and make their views known in writing within forty days from the date of the letter in accordance with the Rule 6(2).
- d. The Authority forwarded a copy of the public notice to the known importers and/or consumers of subject goods in India and advised them to provide relevant information and make their views known in writing within forty days from the date of issue of the letter in accordance with the Rule 6(2).
- e. The Authority provided copies of the non-confidential version of the application to the known producers and/or exporters and the Embassy of the subject country in accordance with Rules 6(3) supra. A copy of the non-confidential application was also made available for other interested parties, on request.
- f. The Authority sent a questionnaire to elicit relevant information to the Embassy of subject country, and known exporters/producers in accordance with the Rule 6(4).
 - i. M/s Zhejiang MSD Warp knitting and Coating Co. Ltd.
 - ii. M/s Shanghai LanQuan Plastic Products Co. Ltd
 - iii. M/s Zhejiang Minglong Holding Ltd.
 - iv. M/s Zhejiang Tianxing Technical Textiles Co. Ltd
 - v. M/s Haining ganglong Knitting Clothes Co. Ltd.
 - vi. M/s Hangzhou Hongze New Material Co. Ltd.
 - vii. M/s Julong Tent & Advertisement Materials Industrial Co. Ltd.
 - viii. M/s Shanghai oursign Industrial Co. Ltd
 - ix. M/s Zhejiang Chengbang New Materials Co. Ltd.
 - x. M/s Habei Hongding Plastic Manufacturing Co. Ltd.
 - xi. M/s Cixi Linyun Plastics Wart Co. Ltd
 - xii. M/s Zhejiang Yuli Plastic Co. Ltd
 - xiii. M/s Jiangjin Nanwei Plastics Co. Ltd.
 - xiv. M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd.

- xv. M/s Zhejiang Botai Plastic Co. Ltd
 - xvi. M/s Zhenjiang Tianchang Plastic Fabric Co. Ltd
 - xvii. M/s Zhejiang Ganglong New Material Co., Ltd
 - xviii. M/s Shanghai Nar Industrial Co. Ltd
 - xix. M/s Zhejiang Hailide New Material Co. Ltd
 - xx. M/s Shanghai Inflex Signage Co. Ltd
 - xxi. M/s Zhejiang Minglong plastic Cement Co. Ltd
 - xxii. M/s Hebei Yuxin Industry & Trade Co Ltd
 - xxiii. M/s Jiangjin Nanwei International Trade Co. Ltd.
 - xxiv. M/s Guangzhou Hongxin Economic Development Co. Ltd
- g. Only one exporter namely, M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd. has filed response to the questionnaire.
- h. Questionnaire was sent to the known importers or users for providing necessary information in accordance with Rule 6(4).
- i. Graphic Aids Print Sales Company
 - ii. eSys Information Technologies Pvt. Ltd
 - iii. Shubh Plastics
 - iv. Aditya International
 - v. Rationale Business Corporation Pvt Ltd
 - vi. Revel Compu_Con Pvt Ltd
 - vii. Tower Overseas Ltd
 - viii. TechNova Imaging Systems P Limited
 - ix. Goldstone Imaging Pvt. Ltd
 - x. Kumar Distributors
 - xi. Tech-Zone Global Trading Co
 - xii. Krishna Tarpaulin Industries
 - xiii. Max Flex & Imaging Systems Pvt Ltd
 - xiv. 3M India Limited R&D Center
 - xv. Avery Dennison (India) Pvt Ltd
- i. None of the importers filed response to the questionnaire.
- j. Market Economy Treatment (MET) questionnaire was also forwarded to the known producers/exporters in China PR and the Embassy of China PR in India with the request to provide relevant information to the Authority within the prescribed time limit.
- k. Heytex Technical Textiles (Zhangjiagang) Co. Ltd. from China PR have filed MET questionnaire response rebutting the non-market economy treatment meted out to China.
- l. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to arrange for details of imports of subject goods for the past three years, including the period of investigation, which was received by the Authority. The domestic industry provided information with regard to imports based on IBIS data (secondary source). The Authority notes that the DGCI&S data reported low volume of imports as compared to the IBIS data (secondary source), which may be on account of the fact that the

NON CONFIDENTIAL

PUC is being imported under various miscellaneous and unrelated HS Codes which could not be captured in the import data. The Authority therefore has relied upon the DGCI&S imports data for computation of the volume & value of imports and injury analysis.

- m. Optimum cost of production and cost to make & sell the subject goods in India based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) was worked out so as to ascertain if anti-dumping duty lower than the dumping margin would be sufficient to remove injury to Domestic Industry. The NIP has been determined by the Authority in terms of the principles laid down under Annexure III to the Antidumping Rules.
- n. The period of investigation for the purpose of the present review is April 2014 – March 2015 (12 months). However, injury analysis covered the periods Apr'11- Mar'12, Apr'12-Mar'13, Apr'13-Mar'14 and the period of investigation.
- o. In accordance with Rule 6(6) of the Anti-dumping Rules, the Authority provided opportunity to the interested parties to present their views orally in a public hearing held on 22nd December, 2015. The parties, who presented their views in oral hearing, were requested to file written submissions of the views expressed orally, followed by rejoinder submissions.
- p. Arguments raised and information/evidence provided by the interested parties during the course of the investigation, to that extent the same are considered relevant to the present investigation, have been appropriately considered by the Authority.
- q. Verification to the extent deemed necessary was carried out in respect of the information & data submitted by the domestic industry and the exporter.
- r. Information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims wherever warranted and such information has been considered as confidential and not disclosed to 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.
- s. Wherever an interested party has refused access to, or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded the findings on the basis of the facts available.
- t. The Authority during the course of investigation satisfied itself as to the accuracy of the information supplied upon which these findings are based. The Authority conducted on-the-spot verification at the premises of the domestic industry to the extent considered relevant and necessary.
- u. 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).

- v. A disclosure statement was issued on 19.04.2016 containing essential facts under consideration of the Designated Authority, which have formed the basis for this Final Finding Notification. A time of one week, up to 26.04.2016 was given to furnish comments, if any, on Disclosure Statement. The Authority has considered post disclosure comments received from interested parties appropriately.
- w. *** in this final finding notification represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules on merits.
- x. The average exchange rate of 1US\$ = Rs 61.69 prevailing during the POI has been adopted by the Authority in this finding.

B. SCOPE OF THE PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

- 6. The product under consideration in the present investigation is PVC Flex films, also known as PVC flex banner and PVC flex sheets for advertising signage, billboards, PVC films and tarpaulins etc. (hereinafter referred to as subject goods). Flex is a sheet of plastic widely used to deliver high quality digital print for outdoor hoardings and banner mainly printed by large color plotters in CMYK mode. Because of the quantum jump in the technology of digital printing which has seen the cost of digital inkjet printing coming down substantially coupled with the fact that the capital cost of these digital printers has come down many fold. This has led the product to take 100% of the market share of the entire visual advertising industry for its low cost and durability.
- 7. The product is basically a multi-layered PVC film with sand-witch lamination of reinforcement textile. These films are made on calendar. PVC resin is weighed and batched on automated beaching system along-with CaCO₃ (Calcium Carbonate Powder). This is then mixed with pre-weighed quantity of DOP and mixed with kneader. This dough of PVC CaCO₃ and DOP is then mixed in roller mixer in two stages and passed through an extruder strainer to rule out any foreign particles and bodies. The final extended PVC paste is fed to the calendar through the conveyer and PVC sheet film is formed which is chilled on the take up rolls and wound. This wound film is then laminated with reinforced fabric on a laminating machine. This laminated product called flex for advertisement industry. After lamination the flex is trimmed and rolled.
- 8. The flex can be of different types depending upon its quality and characteristics like front lit or back lit and Glossy or Mattie. Moreover, in India Front lit and glossy flex is more in demand.
- 9. The Authority has examined the product under consideration in the previous investigation and the scope of the PUC has been kept same as defined in the original investigation. Further, no significant developments have taken place over the period. The product under consideration in the final findings of the original investigation was defined as follows:

“The product under consideration is ‘PVC Flex Film’. PVC Flex Films are also known as PVC Flex Banners, PVC Flex Sheets for advertising signage, billboards and PVC Flex

Tarpaulins, etc., (hereinafter referred to as subject goods). However, PVC Films, PVC Rigid Films, Cotton/Canvas Tarpaulins, Self Adhesive Vinyl, One way vision film/Perforated window film and Mesh Banner/Fabric do not constitute PUC and therefore are outside the purview of this investigation.

PVC Flex Films are classified under Chapter 39 of the Customs Tariff Act, 1975, under Tariff Heading Nos. 3920 and 3921. The Authority notes that the material is being imported and cleared under a large number of other customs classifications as well, which includes 39201019, 39201012, 39204900, 39219026, 39219029, 39269099, 39199090, 39181090, 39189090, and 39269080. The customs classifications are however, indicative only and in no way binding on the scope of the present investigation”

10. The present investigation being a sunset review investigation of anti- dumping duties in force, the Authority considers that the scope of the product under consideration in the present investigation remains the same as that of the original investigation. Moreover, none of the interested parties have made any relevant submission requesting modification in the scope of the review.
11. The petitioners have claimed that the goods produced by the domestic industry are like article to the imported product in terms of parameters such as physical & technical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification. The two are technically and commercially substitutable. In the original investigations the Authority has already held that the subject goods produced by the domestic industry are like article to the subject goods imported from the subject country. Thus, the authority concludes that the subject goods produced by the domestic industry are like article to that imported from the subject country.

C. DOMESTIC INDUSTRY AND STANDING

Submissions by producers/exporters/importers/other interested parties

12. It has been submitted that there are significant changes in the composition of the domestic industry in present sunset review investigation as compared to the original investigation. In the original investigation, there was only one producer of the subject goods. After the original investigation, the number of domestic producers of the subject goods in India increased to as high as 10 producers in the current sunset review investigation and out of the said 10 producers, only two producers namely M/s Pioneer Polyleathers Ltd. and SRF Ltd. having a share of about 47% in the total domestic production have submitted the petition for current sunset review and provided injury information to the Authority. It may be seen that other domestic producers having a share of 53% in the total domestic production have not provided any injury information on record. It has been submitted that since current investigation is a sunset review investigation, it becomes important that the information from maximum number of domestic producers be taken on record for the current injury and the likelihood of injury. There is no analysis or reasons in the petition as to why the other domestic producers have not provided information in the current sunset review investigation. The information from the other domestic producers should have been obtained for a meaningful analysis and justifiable findings in the current investigation.

Submissions by the Domestic Industry

13. The following submissions have been made by the domestic industry with regard to scope of the Domestic Industry and Standing:
- a. The present petition has been filed by M/s. Pioneer Polyleathers Ltd and M/s SRF Ltd. which constitutes domestic industry of the product under consideration in India.
 - b. There are other known producers of PVC Flex Film in India, apart from the petitioner, viz.
 - i. Sunlex Fabrics Pvt. Ltd.
 - ii. Vermora Flex,
 - iii. Qrex Flex Pvt Ltd
 - iv. Swaroop Flex
 - v. Canadian Vinyl
 - vi. Khushboo PVC Flex
 - vii. Jindal Speciality Textiles Ltd
 - viii. Navratan Speciality Chemicals LLP
 - c. The present petition is supported by the following producers:
 - i. Sunlex Fabrics Pvt. Ltd.
 - ii. Qrex Flex Pvt Ltd
 - iii. Canadian Vinyl
 - iv. Jindal Speciality Textiles Ltd
 - v. Navratan Speciality Chemicals LLP
 - d. The production by petitioners is around 47.4%, it therefore constitutes a major proportion of total domestic production of subject goods in India. Further, production by petitioner along with supporters constitutes almost 98% of total Indian production. None of the petitioners have imported the subject goods from subject country or are related to any exporter in the subject country or an importer in India. Thus, the present petition satisfies the standing requirement under the Rules to file the present petition and petitioner constitutes 'domestic industry.
 - e. Present petition is for sunset review. This being sunset review investigation, the Authority is not required to ascertain standing of the petitioner to file the present petition.

Examination by Authority

14. Rule 2 (b) of the AD rules defines domestic industry as under:

“(b) “domestic industry” means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic

production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers thereof in such case the term 'domestic industry' may be construed as referring to the rest of the producers"

15. The application was filed by M/s. Pioneer Polyleathers Ltd and M/s SRF Ltd. The Authority notes that there are other known producers of the subject goods in India, apart from the petitioners, viz., Sunlex Fabrics Pvt. Ltd., Vermora Flex, Qrex Flex Pvt Ltd, Swaroop Flex, Canadian Vinyl, Khushboo PVC Flex, Jindal Speciality Textiles Ltd, and Navratan Speciality Chemicals LLP. Also, the application is supported by following producers, viz., Sunlex Fabrics Pvt. Ltd., Qrex Flex Pvt Ltd, Canadian Vinyl, Jindal, Speciality Textiles Ltd, and Navratan Speciality Chemicals LLP. Further, the Authority notes that the data furnished by the petitioners show that the production of petitioners constitutes "a major proportion" of total domestic production of subject goods in India in terms of AD Rules. It is noted that none of the petitioners have imported the subject goods from subject country nor are they related to any exporter in the subject country or an importer in India. The petitioners therefore satisfy the requirement of standing to file the present petition and constitute 'Domestic Industry' within the meaning of the Rule 2(b) and Rule 5 of the Rules supra.

D. CONFIDENTIALITY ISSUES

Submissions by producers/exporters/importers/other interested parties

16. Following submissions have been made by M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd, exporter with regard to confidentiality:
- a. Domestic Industry has kept following information as confidential without providing any legitimate reasons in the non confidential version of the application-
 - i. Soft/hard copy of original/raw transaction-wise import data obtained from IBIS has not been provided. Neither there is any indication whether the same has been submitted to Authority or not.
 - ii. The domestic industry has provided a PDF version and not a soft copy in excel file of the transaction-wise sorted IBIS import data, original/raw import data and a list of the excluded transactions for the periods April 11-March 12, April 12-March 13, April 13-March 14 and April 14-March 15.
 - iii. The Stock volume and number of employees of the petitioner companies has also been kept confidential.
 - iv. The domestic industry has given only the trend analysis of the profitability and ROCE figures and the percentage has been kept confidential.
 - v. The absolute number of the normal value has been kept as confidential and only the figures in the ranges have been given.

- vi. Annual reports of the petitioner companies have also been claimed as confidential.

Submission by the Domestic Industry

17. Following submissions have been made by the domestic industry with regard to various other issues
- a. The import data provided by the IBIS itself is a processed data and not raw. Notwithstanding, a copy of the import data as received from IBIS has been separately provided for placing in the public file.
 - b. The guideline issued by Authority requires the exporters also to provide excel file in soft copies. None of the exporters however provide such excel file in soft copies. The soft copies are meant for the Authority and cannot be demanded by the interested parties as legal right. Nothing prevents the interested parties in procuring the data from IBIS.
 - c. The information regarding stock volume and number of employees was contained in the petition.
 - d. The profitability or ROCE figures are highly business sensitive information and can have very adverse impact on the domestic industry and therefore cannot be provided to the interested parties on actual basis.
 - e. The amount of normal value when divided by 1.05 is the cost of production of the domestic industry adopted in normal value calculations. Further, since raw material prices are reasonably and publically known, once the figures of cost of production becomes known, the conversion cost of the domestic industry becomes fairly known.
 - f. SRF is a public limited company and its annual report is available on company's website. M/s Pioneer is not a listed company and therefore its annual report cannot be disclosed to the interested parties.

Examination by the Authority

18. Submissions made by the interested parties with regard to confidentiality and considered relevant by the Authority are examined and addressed as follows:

- (1) With regard to confidentiality of information, Rule 7 of Anti-dumping Rules provides as follows:- Confidential information:

(1) Notwithstanding anything contained in sub-rules (7) of rule 6, sub-rule(2),(3)(2) of rule12,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

NON CONFIDENTIAL

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 their request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorise its disclosure in a generalized or summary form, it may disregard such information.

(2) 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 public file.

(3) As regards submission that the Soft/hard copy of original/raw transaction-wise import data obtained from IBIS has not been provided, the Authority notes that the domestic industry have subsequently provided and the same was placed in public file for the comments of interested parties.

(4) As regards submission of the other interested parties concerning the soft copy in excel file of the transaction-wise sorted IBIS import data to be submitted with the application, the Authority notes that there is no legal mandate for providing excel file of the transaction wise IBIS data.

(5) As regards submission on non disclosure of certain injury parameters, the Authority notes that the same were examined with regard to sufficiency of the confidentiality claim and upon being satisfied, the Authority has accepted the confidentiality claims. The domestic industry had provided indexed information of the injury parameters which could not be disclosed on actual basis.

(6) As regards submission of the other interested parties concerning the Annual reports, the Authority notes that the petition is based on two companies, M/s SRF and M/s Pioneer and according to the declaration of the domestic industry, out of these two companies, SRF is a public limited company and its annual report is available on company's website and therefore easily accessible. As far as M/s Pioneer is concerned, it is not a listed company and therefore its annual report cannot be disclosed to the interested parties.

E. MARKET ECONOMY TREATMENT, NORMAL VALUE, EXPORT PRICE AND DUMPING MARGIN

Market Economy Treatment & Normal Value

Submissions by producers/exporters/importers/other interested parties

19. M/s Heytex Technical Textiles Co. Ltd. has submitted as follows:

- a. The domestic industry in their application stated that China is a non-market economy country and the normal value for China is required to be determined on the basis of any of the methods laid down in Para 7 of Annexure I to the Anti-dumping Rules. However, the domestic industry determined the normal value for Chinese exporters on the basis of domestic cost without following the mandatory procedure prescribed in Para 7 and the Para 7 is reproduced below for the ready reference of the Hon'ble Authority:

*“7. In case of imports from non-market economy countries, normal value shall be determined on the basis of the price or constructed value in the market economy third country, or the price from such a third country to other countries, including India **or where it is not possible**, or on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted if necessary, to include a reasonable profit margin. An appropriate market economy third country shall be selected by the designated authority in a reasonable manner keeping in view the level of development of the country concerned and the product in question] and due account shall be taken of any reliable information made available at the time of selection. Accounts shall also be taken within time limits, where appropriate, of the investigation if any made in similar matter in respect of any other market economy third country. The parties to the investigation shall be informed without unreasonable delay the aforesaid selection of the market economy third country and shall be given a reasonable period of time to offer their comments.”*

- b. It is clear from the above that Paragraph 7 of Annexure 1 to the Anti-dumping Rules lays down hierarchy of the methods to be followed by the Designated Authority while determining the normal value for a non-market economy country. The Hon'ble Supreme Court in in Shenyang Matsushita 2005 (181) ELT 320 (SC) has also held that the first method is to be exhausted before adopting the second method or the next alternative for the determination of normal value in terms of the provisions of the Para 7 of the Annexure I.
- c. In terms of the provisions of this paragraph, the Designated Authority is required to first identify the market economy third country for determination of normal value and only when it is not possible to obtain necessary data from such third country, the normal value is to be determined on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted if necessary, to include a reasonable profit margin. It is submitted that the domestic industry is under an obligation to inform the selection of market economy third country so as to give the parties concerned an opportunity to respond to the same. However, the mandatory procedure prescribed by law in the present case has not yet been followed as the interested parties have not been put to notice about selection of the third

country nor the interested parties have been requested to suggest and make necessary information available about the market economy third country. We, would, therefore, request the Hon'ble Authority to kindly follow the mandatory procedure prescribed in Para 7 of Annexure I before proceeding further in the matter

Submissions by the domestic industry

20. Domestic industry has made following submissions: :

- a. China should be treated as non-market economy country and normal value in case of China should be determined in accordance with para-7 Annexure-I to the Rules.
- b. The petitioner has not been able to get any evidence of price in the domestic markets of subject countries. In view of the same, the normal value has been constructed for all exporters/producers from subject countries.
- c. The interested parties had sufficient opportunity to suggest a market economy third country. Petitioners have requested India to be considered as an appropriate surrogate country. The sole responding exporter had earlier participated in the original investigation and had also claimed market economy treatment. However, The Authority rejected the claim
- d. Major raw materials for the product under consideration are PVC Suspension Resin and FDY. During the original anti dumping investigation, it was observed that Raw materials purchased by the exporter were from the companies who were responding during the original investigation and the Authority had concluded that they were operating under non market economy conditions. In the present case, the response filed by the exporter states that "*Heytex purchases raw materials and other inputs from unrelated suppliers in domestic suppliers on prevailing market price*". The names of the said suppliers have not been disclosed. If the raw materials purchase cannot be established to be at market price, producer-exporter cannot be given market economy treatment.

Examination of Market Economy claims in respect of China PR by the Authority

21. The Authority notes that in the past three years China PR has been treated as a non-market economy country in anti-dumping investigations by India and other WTO Members subject to rebuttal of the presumption by the exporting country or individual exporters/producers in terms of the AD Rules.
22. As per Paragraph 8 of Annexure I of the AD Rules, the presumption of a non-market economy may be rebutted, if the exporter(s) /producer(s) from China PR provide information and sufficient evidence on the basis of the criteria specified in sub paragraph (3) of Paragraph 8 and establish the facts to the contrary. The co-operating exporters/ producers of the subject goods from People's Republic of China are required to furnish necessary information/ sufficient evidence as mentioned in sub-paragraph (3) of paragraph 8 in response to the Market Economy Treatment questionnaire to enable the Authority to consider the following criteria as to whether:-
 - i. the decisions of concerned firms in China PR regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment are made in response to market signals reflecting supply and demand and without significant State

- interference in this regard, and whether costs of major inputs substantially reflect market values;
- ii. the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts;
 - iii. such firms are subject to bankruptcy and property laws which guarantee legal certainty and stability for the operation of the firms and
 - iv. the exchange rate conversions are carried out at the market rate.
23. The Authority notes that consequent upon the initiation notice issued by the Authority; M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd. from China PR has submitted the questionnaires' responses including the market economy questionnaire's response and sought to rebut the non-market economy presumption.
24. It is noted that M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd. had participated in the original investigation and the Authority held as follows as regards the market economy claims made by the responding exporter:

“65. The following are the observations of the Authority:

- As per the response filed with the Authority, M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd. is a 100% owned subsidiary of Heytex Bramsche GmbH, Germany, established in the year 2006.*
- From the information submitted by the subject company subsequent to verification of data by the Authority, it has come to the notice of the Authority that the company had procured substantial quantum of the major raw materials from some companies namely M/s Haining Tianchang Plastic Fabric Co Ltd, M/s Hainjng Ganglong Knitting Clothes Co, etc who are respondents in the present investigation and have been declared as non-market economy by the Authority.*
- In the response filed by M/s Zhejiang Ganglong New Material Co., it is stated that prior to May 2009 the company was known as M/s Hainjng Ganglong Knitting Clothes Co.Ltd. Further, from the public domain information of M/s Zhejiang Ganglong New Material Co., Ltd., it is evident that this company is also known as M/s Hainjng Ganglong Knitting Clothes Co. Ltd. As per the information furnished by the subject company they have procured significant quantum of PVC Films from M/s Zhejiang Ganglong New Material Co., Ltd. (M/s Hainjng Ganglong Knitting Clothes Co. Ltd) at a price lower than the prices of other suppliers.*
- They have also procured significant quantum of polyester mesh from a company named Haining Tianchang plastic Fabric Co. Ltd in China. It is noted that this company is none other than M/s Zhejiang Tianchang Plastic Fabric Co. Ltd., a respondent producer/exporter in the present investigation, who has been accorded non-market economy status by the Authority.*

66. Post disclosure the subject company stated that the ground on which the Authority has rejected the MET claim of the subject company is factually incorrect and legally untenable. However, the subject company has not disputed the observations of the Authority that they have procured substantial quantum of the major raw materials from non-market sources. The Authority notes that the subject company has not conclusively and substantively proved that the

raw materials procured by the subject company from non-market sources are not impacted by non-market forces. In view of the above, the Authority does not grant market economy status to M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd “

25. In the current review investigations, the response and the claim for MET filed by M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd was examined. The exporter submitted that they are an MNC, whose shareholders are from Germany and they are procuring only 2 major raw materials for manufacture of PUC from unaffiliated Chinese suppliers at arms length prices. They were asked to substantiate their claim by providing evidence demonstrating that the raw material procurement prices are comparable with the international raw material prices. The responding exporter, however, failed to provide any evidence.
26. The request has been examined in the light of laid down Rules, the detailed examination as undertaken by the Authority in the previous findings and herein above. In the present investigations also, the situation remains the same, there is no new information requiring the Authority to change its stand from the original final findings. In view of the above, the Authority has decided not to grant market economy status to M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd.

Determination of Normal value in respect of Exporters / Producers from China

27. Since M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd has not been granted market economy treatment, the normal value for China is required to be determined as per the procedure described in Para 7 of the Annexure I to the Anti-dumping Rules. Para 7 of Annexure I read as follows:

“7. In case of imports from non-market economy countries, normal value shall be determined on the basis of the price or constructed value in the market economy third country, or the price from such a third country to other countries, including India or where it is not possible, on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted if necessary, to include a reasonable profit margin. An appropriate market economy third country shall be selected by the designated authority in a reasonable manner keeping in view the level of development of the country concerned and the product in question and due account shall be taken of any reliable information made available at the time of selection. Account shall also be taken within time limits, where appropriate, of the investigation if any made in similar matter in respect of any other market economy third country. The parties to the investigation shall be informed without unreasonable delay the aforesaid selection of the market economy third country and shall be given a reasonable period of time to offer their comments.”

28. As per the above provisions normal value in China is required to be determined based on domestic selling prices in a market economy third country, or the constructed value in a market economy third country, or the export prices from such a third country to any other country, including India. However, if the normal value cannot be determined on the basis of the alternatives mentioned above, the Designated Authority may determine the normal value on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted to include reasonable profit margin.

29. In the absence of any reliable price and cost details for the subject goods in any market economy third country the Designated Authority has constructed the normal value in China on the basis of price actually paid or payable in India for the like product, duly adjusted, to include a reasonable profit margin. Accordingly, the Normal Values for the subject goods exported by all exporters in China is determined as mentioned in the dumping margin table below.

Export Price

Export price for the responding producers-exporters from China PR

M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd.

30. M/s Heytex Technical Textiles (Zhangjiagang) Co.Ltd has reported details of the export transactions of the subject goods to India during the POI. The exports were claimed to be on CIF/FOB/CNF basis. Adjustments were accordingly made, wherever applicable, on account of freight and other charges like handling charges, credit cost, overseas insurance, bank charges to arrive at ex-factory export price. The Authority has determined net export price (NEP) in respect of the subject producer/exporter after making adjustments as submitted by the producer/exporter and as mentioned in table below.

Export Price for Non-Co-operative Exporters/ Producers from China PR

31. For the determination of the ex- factory export price for non- cooperative/ residual producers/exporters, the lowest export price transaction of the cooperative exporter, has been considered with the adjustments as considered for the cooperative exporters. The ex-factory export price and dumping margin for non- cooperative exporters is determined as mentioned in table below:

Determination of Dumping Margin

32. After the analysis of the data, the dumping margin is worked out as mentioned in the table below.

| Producer/Exporter | Normal Value US\$/Kg | Export price US\$/Kg | Dumping Margin US\$/Kg | Dumping Margin % | Range |
|--|-------------------------|-------------------------|---------------------------|---------------------|--------|
| M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd. | *** | *** | *** | *** | (1-10) |
| All other producers | 1.49 | 1.07 | 0.42 | 39 | 35-45 |

33. Magnitude of dumping, as an indicator of the extent to which the dumped imports can cause injury to the domestic industry, shows that the dumping margins determined against the subject

country continues to be above de minimis and significant. However, for the co-operative exporter the dumping margin is negative.

F. EXAMINATION OF INJURY AND CAUSAL LINK

Submissions by the Domestic Industry

34. Following are the submissions made by the domestic industry on likelihood of injury and causal link:

- i. The factors relevant to likelihood of dumping are relevant to the likelihood of injury as well in the present case and the same are relied upon.
- ii. Exports made into the domestic market have been made at dumped prices despite imposition of anti dumping duty.
- iii. Producers from subject country have significant capacity with negligible domestic sales which establishes that in the event of revocation of duties, exports to India will intensify.
- iv. Both dumping margin and injury margin in the current POI are positive and significant.
- v. The price undercutting without prevailing anti dumping duties is positive.
- vi. The import prices are materially below selling price of the domestic industry. The consumers would therefore switch to imported product in the event of cessation of anti dumping duty which will lead to significant increase in imports of the product.
- vii. The dumped imports from the subject country have continued to enter the Indian ports, though in low volume, in the proposed period of investigation.
- viii. Subject imports are available at prices lower than domestic prices. Thus, if the anti dumping duty is revoked, the dumped imports volumes shall intensify.
- ix. The imports are undercutting the domestic prices. Resultantly, the domestic industry will be faced with price depression in the market in the event of cessation of anti dumping duties. This will result in decline in profits and consequently return on capital employed and cash profits.
- x. In case duty is revoked and consequently imports from the subject country increases, the Domestic Industry would be forced to reduce the prices of the product concerned significantly given the fact that the product concerned is a commodity product and landed price of imports are even below the level of cost of sales.
- xi. Should the Domestic Industry be forced to reduce the prices, its natural impact would be on the profitability of the Domestic Industry. Decline in profits would lead to decline in cash flow and return on investment.
- xii. Should the Domestic Industry choose to maintain its normal price levels, it is likely to lose its sales volume as consumers would increasingly switch over to the imports.
- xiii. Should the Domestic Industry prefer to lose sales volumes, it would spell much bigger injury. As decline in sales volume would result in increase in inventories level; decline in production, capacity utilization, and productivity.

Submissions by producers/exporters/importers/other interested parties

35. Following are the submissions made by other interested party on injury and causal link:

- i. There is no injury to the domestic industry in the present case on the basis of the information submitted in the application.
- ii. The DI is in formidable position where the imports from China have no effect on its performance. Their production has increased by 11 times or 1100% in the current investigation as compared to the original investigation. Similarly, the sales have also increased by 11 times or 1100%. The market share has also increased by 5.4 times or 540%.
- iii. The other parameters such as capacity, capacity utilization, profitability, ROCE, cash flow, no. of employees, wages, inventories etc. all have also significantly improved in the current investigation as compared to previous investigation.
- iv. Out of the 10 domestic producers, only two, having a share of about 47% in the total domestic production have provided injury information to the Authority. Other producers having a share of 53% have not provided any injury information on record and also there is no analysis or reasons as to why the other producers have not provided such information.
- v. Out of the 10 domestic producers, only two have provided the injury information and the remaining 8 haven't which means that the financial performance of those 8 producers is much better than the 2 petitioners otherwise those 8 producers could also have provided the injury information. So it leads to the conclusion that there is no likelihood of injury to the so-called DI.
- vi. Heytex is not dumping the subject goods and hence, there is no likelihood of dumping by the exporter.
- vii. The anti dumping duty in the Sun Set Review is to be continued only if there is a likelihood of both dumping and injury and in case likelihood of dumping is not there or likelihood of injury is not there, the duty cannot be continued and should be withdrawn.

Examination by the Authority

36. The injury analysis made by the Authority addresses various arguments put forth by various interested parties in their submissions.
37. Rule 11 of the AD Rules read with its Annexure-II provides that an injury determination shall involve examination of factors that may indicate injury to the domestic industry, "... taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on domestic producers of such articles..." While considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree.
38. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, stock, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the rules supra.

39. The present investigation is a sunset review of anti-dumping duties in force. Rule 23 provides that provisions of Rule 11 shall apply, mutatis mutandis in case of a review as well. The Authority has, therefore, determined injury to the domestic industry considering, mutatis mutandis, the provisions of Rule 11 read with Annexure II. Further, since anti-dumping duties are in force on imports of the product under consideration, the Authority considers whether the existing anti-dumping duties on the imports of subject goods from the subject countries are required to be considered while examining injury to the domestic industry. The Authority has examined whether the existing anti-dumping measure is sufficient to counteract the dumping which is causing injury.
40. According to Section 9(A)(5) of the Customs Tariff Act, anti-dumping duty imposed shall, unless revoked earlier, cease to have effect on the expiry of five years from the date of such imposition, provided that if the Central Government, in a review, is of the opinion that the cessation of such duty is likely to lead to continuation or recurrence of dumping and injury, it may, from time to time, extend the period of such imposition for a further period of five years and such further period shall commence from the date of order of such extension
41. For the purpose of current injury analysis, the Authority has examined the volume and price effects of dumped imports of the subject goods on the domestic industry and its effect on the prices and profitability to examine the existence of injury and causal links between the dumping and injury, if any.

Assessment of Demand/Apparent Consumption

42. The Authority has considered the transaction-wise import data procured from IBIS, as provided by the Domestic Industry, for the assessment of volume and value of imports from the subject country and other countries. The Authority has considered sum of domestic sales of the Indian Producers and imports from all sources to define the demand or apparent consumption of the product in India. The demand so assessed is shown in the following table:

| SN | Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI (2014-15) |
|-------|----------------------------|------|---------|---------|---------|------------------|
| (i) | Sales of Domestic Industry | MT | 32,319 | 36,091 | 36,958 | 33,638 |
| (ii) | Sales of Supporters | MT | 5,982 | 6,943 | 24,179 | 35,702 |
| (iii) | Sales of Other Producers | MT | - | - | 1,700 | 1,280 |
| (iv) | Subject Country Imports | MT | 16,617 | 6,537 | 4,576 | 4,228 |
| (v) | Other Countries' Imports | MT | 7,744 | 16,803 | 11,363 | 8,359 |
| (vi) | Demand/Consumption | MT | 67,446 | 73,249 | 84,459 | 85,847 |

43. It is noted that the apparent consumption of the subject goods has consistently increased throughout the injury period.

Volume Effects of Dumped Imports

44. 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. Annexure II (ii) of the anti dumping rules provides as under:

“While examining the volume of dumped imports, the said authority shall consider whether there has been significant increase in the dumped imports either in absolute terms or relative in production or consumption in India”

45. The volume of imports of the subject goods from the subject country have been analyzed as under:

| SN | Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI |
|-------------------------------|---------------------------------------|------|---------|---------|---------|--------|
| (i) | Subject Country | MT | 16,617 | 6,537 | 4,576 | 4,228 |
| (ii) | Subject country goods - transshipment | MT | 4772 | 6875 | 5682 | 2639 |
| (iii) | Other Countries | MT | 7,744 | 16,803 | 11,363 | 8,359 |
| (iv) | Total Imports | MT | 29,133 | 30,215 | 21,621 | 15,226 |
| (v) | Share of Subject Country | % | 57 | 22 | 21 | 28 |
| (vi) | Subject country goods - transshipment | | 16 | 22 | 26 | 17 |
| (vii) | Other Countries | % | 27 | 56 | 53 | 55 |
| (viii) | Total Imports | % | 100 | 100 | 100 | 100 |
| Imports in relation to | | | | | | |
| (i) | Total Production | % | 76% | 70% | 34% | 22% |
| (ii) | Total Demand | % | 43% | 41% | 26% | 18% |

46. The Authority notes that imports from subject country have declined over the injury period. The low volume and consequent reduction in market share of imports from subject country during the POI is the effect of imposition of anti-dumping duty.

47. It is further noted that imports in relation to production and consumption have also declined over the injury period as a result of remedial effect of anti dumping duty in place. However, imports are still entering into the domestic market at dumped prices.

Price Effect

48. With regard to the effect of the dumped imports on prices, Annexure II (ii) of the Rules lays down as follows:

Price Effect of the Dumped imports on the Domestic Industry "With regard to the effect of the dumped imports on prices as referred to in sub-rule (2) of rule 18 the Designated Authority shall consider whether there has been a significant price undercutting by the dumped imports as compared with the price of like product in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increase which otherwise would have occurred to a significant degree."

49. With regard to the effect of the dumped imports on prices, the Designated Authority has considered 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

50. 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.

| Price Undercutting Without ADD | | | | | | |
|---------------------------------------|--------------------------|---------|---------|---------|---------|--------|
| SN | Description | Units | 2011-12 | 2012-13 | 2013-14 | POI |
| 1 | Landed price of imports | Rs./Kg | 82.19 | 97.56 | 102.59 | 101.81 |
| 2 | Net Sales Realization | Rs./Kg | *** | *** | *** | *** |
| | | Indexed | 100 | 112.58 | 115.67 | 110.57 |
| 3 | Price Undercutting | Rs./Kg | *** | *** | *** | *** |
| | | Indexed | 100 | 94 | 87.54 | 69.64 |
| 4 | Price Undercutting | % | *** | *** | *** | *** |
| 5 | Price Undercutting Range | % | 20-30 | 15-25 | 10-20 | 10-20 |
| Price Undercutting With ADD | | | | | | |
| 1 | Landed price of Imports | Rs./Kg | 108.09 | 126.96 | 135.33 | 135.00 |
| 2 | Net Sales Realisation | Rs./Kg | *** | *** | *** | *** |
| 3 | Price Undercutting | Rs./Kg | *** | *** | *** | *** |
| 4 | Price Undercutting | % | *** | *** | *** | *** |
| 5 | Price Undercutting Range | % | 1-10 | (1-10) | (1-10) | (5-15) |

51. The Authority notes that price undercutting without ADD is positive. The domestic industry would be forced to materially reduce the prices in the event of cessation of anti-dumping duty. The subject imports are likely to severely undercut the prices of the domestic industry, which would cause serious injury to the Domestic Industry, in the event of cessation of duties.

Price suppression/depression

52. The Authority further examined whether the effect of such imports was to depress prices to a significant degree or prevent price increases which otherwise would have occurred to a significant degree. It is noted that the cost of sales and selling price of the domestic industry has increased over the injury period. However, landed price of imports is even below the level of

cost of sales of the domestic industry. Thus, cessation of anti dumping duties is likely to lead to surge in low priced imports causing significant price suppression and depression.

| Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|---------------|-------|---------|---------|---------|---------|
| Cost of Sales | Rs/kg | *** | *** | *** | *** |
| Trend | Index | 100 | 107 | 113 | 109 |
| Selling Price | Rs/kg | *** | *** | *** | *** |
| Trend | Index | 100 | 113 | 116 | 111 |

Price underselling

53. For the purpose of determining the price underselling comparison has been made between the landed price of imports and non-injurious price. The price underselling margins as under:

| SN | Particulars | Rs/kg |
|----|---------------------|-------|
| 1 | Non Injurious Price | *** |
| 2 | Landed Price | *** |
| 3 | Injury Margin | *** |
| 4 | Injury Margin-% | 10-20 |

54. It is noted from the above table that the domestic industry has suffered significant price underselling during the investigation period on account of imports of the subject goods from the subject country.

Examination of Economic Parameters affecting Domestic Industry

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

56. Various injury parameters relating to the domestic industry are discussed below:

Production, Capacity, Capacity utilization, Sales

57. The sales, capacity, production, and capacity utilization of the domestic industry has been as follows:

| Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI |
|-------------|------|---------|---------|---------|--------|
| Capacity | MT | 67,608 | 69,075 | 72,010 | 72,010 |

| | | | | | |
|----------------------|----|--------|--------|--------|--------|
| Production | MT | 30,989 | 36,563 | 37,290 | 34,014 |
| Capacity Utilization | % | 46% | 53% | 52% | 47% |
| Sales – Domestic | MT | 32,319 | 36,091 | 36,958 | 33,638 |

58. It is noted that the domestic industry has enhanced their capacity over the injury period in view of the growing demand in the country. Production, sales and capacity utilization have increased during the injury period up to 2013-14 but registered a marginal decline during POI.

Market share in Demand

59. The effects of the dumped imports on the domestic sales and the market share of the domestic industry have been examined as below:

| Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI |
|------------------------------------|------|---------|---------|---------|--------|
| Sales of Domestic Industry | % | 47.92 | 49.27 | 43.76 | 39.18 |
| Sales of Supporters | % | 8.87 | 9.48 | 28.63 | 41.59 |
| Sales of Other Producers | % | - | - | 2.01 | 1.49 |
| Subject Country Imports | % | 24.64 | 8.92 | 5.42 | 4.92 |
| Subject Country Goods Transshipped | % | 7.08 | 9.39 | 6.73 | 3.07 |
| Other Countries | % | 11.48 | 22.94 | 13.45 | 9.74 |
| Total Share | % | 100.00 | 100.00 | 100.00 | 100.00 |

60. It is noted that the market share of domestic industry and its supporters has increased whereas market share of the subject country has declined over the injury period which is a positive effect of anti dumping duty in force. One of the Petitioner during this SSR investigation was the only Domestic Industry during the original investigation. The imposition of anti duping duty has led to favourable market condition resulting in setting of various other units for the PUC. This is reflected in the increase in number of units who are supporting the petition for continuation of ADD.

Profits, return on investment and cash flow

61. The cost of sales, selling price and profit/loss of the domestic industry has been analyzed as follows:

| Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI |
|-------------|----------|---------|---------|---------|-----|
| Profit/Loss | Rs/kg | *** | *** | *** | *** |
| Profit/Loss | Rs. Lacs | *** | *** | *** | *** |
| Trend | Indexed | 100 | 281.25 | 185 | 161 |
| Cash Profit | Rs. Lacs | *** | *** | *** | *** |
| PBIT | Rs. Lacs | *** | *** | *** | *** |
| ROI NFA | % | *** | *** | *** | *** |

62. It is noted from the table above that profitability of the domestic industry improved over the injury period. Cash profits, profits before interest and return on capital employed have also increased over the injury period as compared to base year but with some decline as compared to the year 2012-13.

Inventories

63. The data relating to inventory of the subject goods are shown in the following table:

| Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI |
|--------------------|-------------|----------------|----------------|----------------|------------|
| Average Stock | MT | *** | *** | *** | *** |
| Trend | Indexed | 100 | 57 | 94 | 89 |

64. The Authority notes that inventories with the Domestic Industry have generally declined over the injury period as compared to base year.

Employment and wages

65. The position of the domestic industry with regard to employment and wages is as follows:

| Particulars | Unit | 2011-12 | 2012-13 | 2013-14 | POI |
|----------------------|-------------|----------------|----------------|----------------|------------|
| Employment | No | *** | *** | *** | *** |
| Trend | Indexed | 100 | 113 | 110 | 147 |
| Wages | Rs lacs | *** | *** | *** | *** |
| Trend | Indexed | 100 | 148 | 156 | 276 |
| Productivity per day | MT | *** | *** | *** | *** |

66. The Authority notes that employment and wages paid have increased over the injury period in view of the capacity enhancement and labor laws prevailing in the country. Productivity per day has increased over the injury period following the movement of production of the domestic industry.

Ability to raise capital investments

67. The Authority notes that the profitability of the domestic industry has improved during the injury period therefore the domestic industry is in a position to raise capital and investment.

Magnitude of Dumping

68. Magnitude of dumping, as an indicator of the extent to which the dumped imports can cause injury to the domestic industry, shows that the dumping margins determined against the subject country continues to be above de minimis and significant.

G. Conclusion on injury to the domestic industry

69. It is noted that growth of the domestic industry during the POI as compared to the base year in terms of all economic parameters like production, capacity utilization, domestic sales, market share, profits, cash profits and return on capital employed has been positive. There is thus no adverse effect on the volume as well as price parameters of the domestic industry during the POI on account of dumped imports.

H. Likelihood of Continuation or Recurrence of Dumping and Injury

70. The Authority observed that this is a sunset review investigation and the focus of this investigation is to examine the likely scenario of injury in case of removal of the duties, even if there is no current dumping or injury. It is an admitted fact that the imports from the subject country have declined but are still substantial and at dumped and injurious prices.

Submissions of the domestic industry

71. Submissions made by the domestic industry on likelihood or recurrence of dumping and injury are as follows:

- a. Exports made into the domestic market have been made at dumped prices despite imposition of anti dumping duty except from the co-operative exporter.
- b. Even though the volume of imports have declined, the imports made are still at dumped prices. Thus, it may be concluded that dumping has continued.
- c. The domestic industry performance shows improvement, however, this improvement in performance is because of anti-dumping duties being in force against subject goods.
- d. Producers from subject country have significant capacity with negligible domestic sales which establishes that in the event of revocation of duties, exports to India will intensify.
- e. Major raw materials of the subject goods are PVC Suspension Resin and Fully Drawn Yarn. In separate other investigations, the Authority has extended the anti dumping duties on these raw material products. Since there is surplus capacity available for raw material as well as subject goods, there is a likelihood of increase in export of finished subject goods in the event of revocation of anti dumping duty.
- f. Both dumping margin and injury margin in the current POI are positive and significant, except for the co-operative exporter.
- g. The imports that enter into the domestic market are entering at price below the level of selling price and cost of sales. Imports are occurring at dumped and injurious price.
- h. Even in the event of low volumes of imports reported during the POI of a sunset review investigation, anti-dumping duty can be continued. There are a number of instances where authorities have continued the duty despite low volume.
- i. The price undercutting without prevailing anti dumping duties is positive.

- j. The import prices are materially below selling price of the domestic industry. The consumers would therefore switch to imported product in the event of cessation of anti dumping duty which will lead to significant increase in imports of the product.
- k. As per the independent research done by the petitioners from information available in public, the producers in China have large production capacities with an intense focus on exports for the subject goods. In the event of revocation of existing anti-dumping duties, there is a strong likelihood of dumping of the product in India. Relevant information showing the production capacities with producers from subject country is shown in table below.

| Name of Company | Production Capacity (MT) | Exports |
|--|--------------------------|-----------|
| Zhejiang Chengbang New Materials Co., Ltd | 4,986,000 | 91-100% |
| Zhejiang Ganglong New Material Co., Ltd | 415,500 | 91-100% |
| Zhejiang Yuli Plastic Co. Ltd, China | 19,948,321 | 71-80% |
| Jiangyin Nanwei Plastic Co., Ltd | 33,240,000 | Not known |
| Zhenjiang Tianchang Plastic Fabric Co. Ltd | 26,592,000 | Not known |
| Zhejiang Hailide New Material Co. Ltd | 33,243,324 | 81-90% |
| Cixi Linyun Plastics Wart Co. Ltd | 9,972,000 | Not known |
| Shanghai NAR Industrial Co., Ltd | Not known | 61-70% |
| Total | 128,397,145 | |

Views of the Importers, Consumers, Exporters and Other Interested Parties

72. Submissions made by the interested parties on likelihood or recurrence of dumping and injury are as follows:
- The domestic industry has provided incorrect figures of the available capacity for the subject goods in China. Also, it is the excess available capacity which ought to be seen for the likelihood analysis but not the available capacities in China as it will lead to misleading conclusions.
 - Heytex is not dumping the subject goods and hence, there is no likelihood of dumping by the exporter.
 - The anti dumping duty in the Sun Set Review is to be continued only if there is a likelihood of both dumping and injury and in case likelihood of dumping is not there or likelihood of injury is not there, the duty cannot be continued and should be withdrawn.
 - Out of the 10 domestic producers, only two have provided the injury information and the remaining 8 haven't which means that the financial performance of those 8 producers is much better than the 2 petitioners otherwise those 8 producers could also

have provided the injury information. So it leads to the conclusion that there is no likelihood of injury to the so-called domestic industry.

Examination by the Authority

73. The Authority has examined the contention of the domestic industry and other interested parties to examine likelihood of continuation or recurrence of dumping and injury. The following analysis shows if there is likelihood of continuation or recurrence of dumping and injury to the domestic industry in the event of revocation of antidumping duties:

i. Dumping Margin determined in previous investigations

74. The Authority notes that the Dumping Margin determined in previous investigations and present investigation are positive which indicates likelihood of continuation of dumping and consequent injury in the event of cessation of antidumping duty. As for the responding exporter, the dumping margin is negative but there are other factors indicating likelihood of dumping and injury.

ii. Decline in imports post imposition of duty

75. The Authority notes that imports from the subject country have declined with the imposition of antidumping duty. However, the imports are made at dumped and injurious price. Decline in imports post imposition of duty and positive dumping and injury margin in such imports implies likelihood of dumping in the event of withdrawal of duty.

iii. Positive dumping margin and injury margin despite antidumping duty

76. The Authority notes that even though subject imports have declined over the injury period, the dumping margin and injury margin continues to remain positive. Thus, producers from subject country are likely to intensify dumping and cause injury to the domestic industry in the event of cessation of antidumping duty.

iv. Excess production capacity of the producers

77. It is seen that the capacity with the subject country is significantly high and is much more than the entire domestic demand in India.

78. The excess capacity of the responding exporter namely M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd. was analyzed. Questionnaire response filed by Heytex Technical shows that the company has huge installed capacity and is utilising its capacities only to the extent of 42%. They have intense focus on exports with almost 97% of the current production being exported to India and third countries.

| Particulars | Quantity (MT) |
|----------------------|---------------|
| Capacity | *** |
| Production | *** |
| Capacity Utilization | 42% |

| | |
|---------------------------|-----|
| Domestic Sales | *** |
| Export to India | *** |
| Export to third countries | *** |
| Exports w.r.t. production | 97% |

79. The responding exporter has not provided mandatory information of invoice by invoice details of exports to third countries; however, analysis of the available information shows that the dumping and injury margin on month by month basis in respect of third countries is quite substantial. There is a likelihood of diversion of the available production and unutilized capacities to India in case of cessation of Anti dumping duties as Indian market will become more interesting for these exports.

v. Export orientation of exporters

80. It is seen that subject country has surplus capacities available with them and are highly export oriented. Cessation of antidumping duty is likely to lead to diversion of the excess capacities to India.

vi. Price undercutting in the absence of measures

81. The Authority examined the effect of cessation of antidumping duty in terms of price undercutting effect on the prices of the domestic industry in the market and its consequent impact on the domestic industry. It is seen that the price undercutting without anti-dumping duty is positive in the POI. Thus, the Authority notes that it is likely that if anti-dumping duties cease to exist then the imports would intensify the price undercutting effect resultantly causing material injury to the Domestic Industry.

vii. Vulnerability of the domestic industry

82. Petitioners have submitted that the Indian market is highly price sensitive. The consumers decide their procurement, with the price being the foremost consideration. Vulnerability of the domestic industry relates to whether the industry would be susceptible to material injury in the event of cessation of antidumping duty imposed. The Authority has therefore considered whether the performance of the domestic industry will deteriorate upon cessation of antidumping duty.

83. It is noted that in the event of cessation of current antidumping duty on imports from subject country, the domestic industry will have to either reduce the selling price or the domestic industry would lose sales volumes. If the Domestic Industry is constrained to sell at import prices, the profitability will decline. The return on investment and cash profit would also deteriorate causing significant adverse effect on the prices in the market. Further, if the Domestic Industry chooses to maintain its price at the same level, the import volume will increase, given significant price difference between the domestic and import prices. This is likely to cause significant deterioration in sales, production and capacity utilization of the domestic industry.

84. The present request for extension of duty is based on information of those domestic producers who constitute domestic industry. The Authority also notes that the rules clearly provide that the

Authority shall examine injury to the domestic industry by considering performance of the domestic industry defined for the purpose under the rules. Once the authority has defined domestic industry, the Authority is required to consider performance of this domestic industry alone for the purpose of examination of continuation or likelihood of injury to the domestic industry. The Authority is not required to examine performance of non-complainant domestic producers in order to examine whether cessation of anti dumping duty is likely to lead to injury to the domestic industry. It is, thus, concluded that the performance of domestic producers not forming part of domestic industry is not relevant for the present purpose.

I. Conclusion on likelihood of dumping and injury

85. Consideration of factors such decline in imports as a result of antidumping duty, positive dumping margin, price undercutting & injury margin in the present and original investigations, significant production capacities in China, high export orientation of the Chinese producers, collectively and cumulatively show that the dumping and consequent injury to the domestic industry is likely to recur in the event of cessation of antidumping duty. The quantity of dumped imports from the subject country has reduced, because of the Anti-dumping duty in force. Decline in dumped imports has led the domestic industry to improve their performance. However, in the case of cessation of duty there is every possibility of likelihood that the dumped imports will again increase and injure the domestic industry. The exports by the co-operative exporter though not at dumped price but are still causing injury to domestic industry, moreover huge unutilized capacities and intense export orientation indicate that in the event of removal of anti- dumping duty may lead to enhanced imports at dumped and injurious prices.

J. Causal Link – Non Attribution Analysis

86. Under Section 9A (5) of the Act, the Authority is required to examine the likelihood of dumping and injury and the need for continuation of duties. Accordingly, the Authority has concluded that the dumped imports are likely to intensify and cause injury if antidumping duty were to be revoked. Notwithstanding, the Authority has examined whether other listed known factors could have caused or are likely to cause injury to the domestic industry.

- (a) Volume and value of imports not sold at dumped prices: - The Authority notes that imports from other countries are either de minimis or at higher prices thus, third country imports could not have been a cause of injury to the domestic industry.
- (b) Contraction in demand: - The Authority notes that the demand of the product under consideration has shown a positive growth throughout the injury period. Hence, contraction in demand is not a possible reason, which could have contributed to injury to the domestic industry.
- (c) Changes in the patterns of consumption: - The pattern of consumption with regard to the product under consideration has not undergone any change. Change in the pattern of consumption is unlikely to contribute to the injury to the domestic industry.
- (d) Trade restrictive practices of and competition between the foreign and domestic producers: - There is no trade restrictive practice which can contribute to the injury to the domestic industry.

- (e) Developments in technology: - It is noted that the technology for production of the product has neither undergone any material change. Developments in technology, therefore, do not appear to be a possible factor of injury.
- (f) Performance of other products produced and sold by the domestic industry: - The domestic industry comprises multi-product companies. However, injury analysis has been made with respect to the product under consideration only.
- (g) Productivity: - The Authority notes that the productivity of the domestic industry, as measured in terms of productivity per day, has increased over the injury period and has followed the same trend as production. Thus, it is seen that the decline in productivity is not the cause of the injury to the domestic industry.
- (h) The performance of domestic producers not forming part of domestic industry is not relevant for the present purpose, though to lend strength to the case several other domestic producers have supported the petition.

K. Magnitude of Injury and Injury margin:

87. The non-injurious price of the subject goods produced by the domestic industry as determined by the Authority has been compared with the landed price of the exports of the cooperative exporter for determination of injury margin during the POI. In order to arrive at the landed value for residual/non- cooperative producers/exporters, 1% handling charge, applicable customs duty have been added to the lowest export price (CIF) from the cooperative producers/ exporter. Thus compared, the injury margin is worked out as under:

| SN | Particulars | China | | | |
|----|---------------------|--|---------|----------------------------|---------|
| | | M/s Heytex technical textiles (Zhangjiagang) Co. Ltd | | Other Producers/ Exporters | |
| | | INR/Kg | US\$/Kg | INR/Kg | US\$/Kg |
| 1 | Non Injurious Price | *** | *** | *** | *** |
| 2 | Landed Price | *** | *** | *** | *** |
| 3 | Injury Margin | *** | *** | *** | *** |
| 4 | Injury Margin-% | *** | *** | *** | *** |
| 5 | Injury Margin-% | 1-10 | 1-10 | 30-40 | 30-40 |

L. POST DISCLOSURE COMMENTS

Submissions by the domestic industry

88. The submissions made by DI have been summarized as below:

- i. The scope of the product under consideration remains the same as considered in the original investigation. Product under consideration produced by the petitioners is like article to the goods imported from the subject countries

- ii. M/s. Pioneer Polyleathers Ltd and M/s SRF Ltd. have jointly filed the petition. The petitioners have not imported subject goods and are neither related to any exporter in the subject country or to an importer of subject goods in India. Production by the petitioners constitute a major proportion of Indian production
- iii. Performance of the domestic industry has improved in terms of various economic parameters. Volume of imports has declined but imports are undercutting the domestic price and the dumping margin and injury margin are positive. Therefore, effect of cessation of anti-dumping duty shall have significant depressing effect on the prices of the domestic industry in the market.
- iv. The Authority has rightly rejected the Market economy treatment claimed by the responding exporter. Further, the responding exporter is situated in Zhangjiagang Economic & Development Zone in Jiangsu Province which is an SEZ area in China and it receives various export subsidies. The subsidies granted would directly result in low cost of the subject goods and thus the price of the subject goods will not represent the market price.
- v. M/s Heytex Technical Textiles (Zhangjiagang) Co. Ltd should not even be considered as a manufacturer. The exporter only does lamination of film and fabric, which is a very nominal process which does not involve any major equipment or expertise. They buy the film and fabric from other Chinese factories and just do lamination of the same
- vi. Cessation of anti dumping duty is likely to lead to continuation or recurrence of dumping and injury as subject country has surplus capacities available with them and are highly export oriented, even though subject imports have declined over the injury period, the dumping margin and injury margin continues to remain positive, decline in imports post imposition of duty, however with positive dumping margin, surplus capacity available for raw material of the subject goods suggesting existence of surplus capacity for the finished product of these raw material, Price undercutting without anti-dumping duty is very high, landed price of imports are even below the level of cost of sales of the domestic industry
- vii. This is not a fit case for modification of duty for the reasons that imports have declined with the imposition of duties. Even though dumping has continued, the dumped volumes do not represent the actual potential of dumping by the Chinese producers. Modifying the quantum of antidumping duty to the current level of dumping/injury would not provide the intended benefit of imposition of duty.
- viii. The anti dumping duty may be imposed in terms of fixed amounts, expressed in US\$.

Submissions made by interested parties

89. The submissions made by the Exporter have been summarized as below

- i. The export price may be corrected as per the revised calculations already submitted to the Authority. Accordingly, the dumping margin for the exporter is negative.
- ii. They have requested to consider the DGCI&S import data for the final findings in the current sunset review investigation.
- iii. They have submitted that there is no examination in the disclosure statement with regard to significant changes in the composition of the domestic industry in the current sunset review investigation as compared to the original investigation.
- iv. The domestic industry is under legal obligation to forward and supply a copy of all the evidence including the import data in soft copy in excel file / hard copy of the original / raw import data

obtained by the domestic industry from IBIS and also the sorted import data, it is submitted that a copy of the same has not been provided to us.

- v. With regard to the grant of market economy treatment, it is submitted that the exporter company has procured the raw materials from the local market at international prices and therefore, its claim for market economy treatment is to be accepted and it may please be granted market economy treatment in the current investigation. Without prejudice, with regard to the determination of normal value for Chinese exporter, it is submitted that since the procedure mandated under Para 7 of the Annexure I to the Anti-dumping Rules has not been followed in the current investigation, the whole investigation has become without jurisdiction. Therefore, the mandatory procedure as prescribed under Para 7 of Annexure I may be followed before proceeding further in the matter.
- vi. The injury analysis for imports under the heading 'Subject country goods-transshipment' have been included, however, there is no analysis or conclusion with regard to such imports.
- vii. It may be seen from the legal provisions contained in Section 9A(5) and Rule 23(1B) that the anti-dumping duty in the sunset review investigation is to be continued only in cases where there is a likelihood of both dumping and injury and in case likelihood of dumping is not present or likelihood of injury is not present, the anti-dumping duty in a sunset review investigation cannot be continued and is required to be withdrawn. In the current sunset review investigation there is no likelihood of both dumping and injury due to the exports by Heytex, therefore the duties are required to be discontinued in the present investigation for the exporter.
- viii. It is submitted that there is also no likelihood of injury to the domestic industry from the exports by Heytex as there is negligible injury margin. Moreover, when the performance of the domestic industry has admittedly improved all around in spite of the fact that there is alleged dumping, significant price undercutting and price underselling by other exporters from China, there is no reason to believe that the non-dumped exports from Heytex with negligible injury margin will have any bearing on the state of the domestic industry. Thus, there is also no likelihood of injury to the domestic industry due to exports from Heytex.
- ix. It is submitted that the domestic industry has made no case of likelihood of injury or dumping due to exports by Heytex as the domestic industry has not made out their case for the excess capacity in respect of Heytex and as well as its export orientation. Further, it may also be seen that the capacity of Heytex is miniscule as compared to other Chinese producers or the Indian domestic producers to have any effect on the performance of the domestic industry. It clearly indicates that the domestic industry is not likely to suffer from the exports by Heytex.

Examination by the authority

- 90. The issues raised by the exporter and DI have already been addressed in preceding paragraphs. However, for the sake of clarity some of the issues are being addressed here in below in brief:
 - i. The information pertaining to the case has been made available to all the interested parties in the public file maintained for this purpose.
 - ii. The Authority decided to rely on IBIS data because DGCIS data showed lower quantities as the subject goods are getting imported under various HS codes.
 - iii. The exporter was given sufficient opportunity to give evidence to prove that all the raw materials are being procured under open market conditions at arms' length prices

against their claim of grant of MET status. As they have failed to provide the evidence, The Authority decided not to grant MET status to the M/s Heytex.

- iv. The present request for extension of duty is based on information of those domestic producers who constitutes domestic industry defined for the purpose under the rules. The Authority is not required to examine performance of non-complainant domestic producers in order to examine whether cessation of anti dumping duty is likely to lead to injury to the domestic industry. It is, thus, concluded that the performance of domestic producers not forming part of domestic industry is not relevant for the present purpose.
- v. The other points raised by interested parties have already been dealt with in detail in the preceding paragraphs including the fact of excess unutilized capacities with the responding exporter and likelihood scenario.

M. CONCLUSION

91. The Authority has, after considering the foregoing, come to the conclusion that:
 - a. The subject goods have been exported to India from the subject country below its normal value;
 - b. The domestic industry has suffered material injury;
 - c. There is a likelihood of recurrence of injury in case of cessation of Anti dumping duties.
 - d. Under the circumstances, the Designated Authority considers it appropriate to recommend existing quantum of anti dumping duties.

N. INDIAN INDUSTRY'S INTEREST AND OTHER ISSUES

92. The Authority recognizes that imposition of antidumping duties might affect the price level of product in India. However, fair competition in Indian market will not be reduced by the anti-dumping measures. On the contrary, imposition of anti-dumping measures would remove the unfair advantage gained by dumping practices, would arrest the decline of the domestic industry and help maintain availability of wider choice to the consumers of subject goods. Consumers could still maintain two or more sources of supply.
93. The Authority notes that the purpose of antidumping duties, in general, is to eliminate injury caused to the Domestic Industry by unfair trade practices of dumping so as to re-establish a situation of open and fair competition in Indian market, which is in the general interest of the country. Imposition of anti-dumping measures would not restrict imports from the subject country in any way, and therefore, would not affect the availability of the products to the consumers.

O. CONCLUSION AND RECOMMENDATION

94. Having regard to the contentions raised, information provided and submissions made by the interested parties and facts available before the Authority and on the basis of above analysis including analysis of likelihood of continuation or recurrence of dumping and injury and post Disclosure Statement submissions made by the interested parties, the Authority concludes that:

- i. The subject goods from the subject country continue to enter the Indian market at dumped prices. Dumping margin and injury margin are positive and significant.
- ii. The performance of the domestic industry has improved in various parameters and imposition of anti dumping duty has prevented dumping causing injury to the domestic industry.
- iii. Price undercutting is likely to be significantly positive in the event of cessation of anti dumping duty.
- iv. The fact that subject country has significant surplus capacities, exporters from subject country are highly export oriented, and exports made are at a price which is showing significantly positive dumping margin and injury margin, the Authority determines that in the event of withdrawal of the anti-dumping duties, there is likelihood of dumping and injury to the domestic industry.
- v. Under the circumstances, the Designated Authority considers it appropriate to recommend existing quantum of anti dumping duties. The Authority, thus, in order to remove likely injury to the domestic industry, considers it necessary to recommend continuation of definitive anti dumping duty on all imports of the subject goods from the subject country as per column 8 n duty table below:

Duty Table

| Sl. No. | HS Code* | Description of Goods | Country of Origin | Country of Export | Producer | Exporter | Duty in USD | Unit |
|---------|--|----------------------|-------------------|---------------------------------|---|---|-------------|------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 3918; 3919; 3920; 3921; 3926 | PVC Flex Films | China PR | China PR | Heytex Technical Textiles (Zhangjiagang) Co. Ltd. | Heytex Technical Textiles (Zhangjiagang) Co. Ltd. | 0.034 | Kg |
| 2 | Do- | -Do | China PR | China PR | Any Combination of producer and exporter other than Sl.No 1 | | 0.538 | Kg |
| 3 | - Do - | - Do - | China PR | Any country other than China PR | Any | Any | 0.538 | Kg |

NON CONFIDENTIAL

| | | | | | | | | |
|---|--------|--------|--|----------|-----|-----|-------|----|
| 4 | - Do - | - Do - | Any country other than China PR | China PR | Any | Any | 0.538 | Kg |
|---|--------|--------|--|----------|-----|-----|-------|----|

* The indicative HS codes for the subject goods are

| | | | | | |
|----------|----------|----------|----------|----------|----------|
| 39019090 | 39201099 | 39205192 | 39209490 | 39211310 | 39219039 |
| 39042290 | 39202020 | 39205919 | 39209919 | 39211390 | 39219099 |
| 39181090 | 39202090 | 39206290 | 39209929 | 39211900 | 39261019 |
| 39191000 | 39203090 | 39206929 | 39209932 | 39219010 | 39262029 |
| 39199090 | 39204300 | 39206999 | 39209939 | 39219026 | 39264039 |
| 39201012 | 39204900 | 39209119 | 39209999 | 39219029 | 39269099 |
| 39201019 | 39205191 | 39209299 | 39211200 | 39219036 | |

95. The following products are excluded from the scope of the anti-dumping measures as recommended in the duty table given above:

- PVC Rigid Films
- Cotton/Canvas Tarpaulins
- PVC Film
- Self-Adhesive Vinyl
- One Way Vision Film/Perforated Window Film
- Coloured Vinyl
- Mesh Banner/Fabric

96. 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.

97. An appeal against the order of the Central Government arising out of this final finding shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the Customs Tariff Act.

(A.K.Bhalla)
Additional Secretary & Designated Authority