

To be published in Part-I Section-I of the Gazette of India Extraordinary
No. 6/10/2021-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
(Directorate General of Trade Remedies)
4th Floor, Jeevan Tara Building, 5, Parliament Street, New Delhi 110001

Dated: 29.06.2022

FINAL FINDINGS

(Case No. AD (OI) 10/2021)

Subject: Anti-Dumping investigation concerning imports of Clear Float Glass from Bangladesh and Thailand.

No. 6/10/2021 - Having regard to the Customs Tariff Act 1975, as amended from time to time (hereinafter also referred to as the 'Act') and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules 1995, as amended from time to time (hereinafter also referred to as 'the Rules' or 'AD Rules') thereof.

A. Background

1. M/s Asahi India Glass Ltd., M/s Gold Plus Glass Industry Limited, M/s Sisecam Flat Glass India Private Limited and M/s Saint-Gobain India (Pvt.) Limited (hereinafter also referred to as "domestic industry" or "applicants" or "petitioners") have filed an application before the Designated Authority (hereinafter referred to as the "Authority"), in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter referred as the " Act") and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time (hereinafter referred as the Rules) imposition of Anti-dumping duty on imports of Clear Float Glass (hereinafter referred to as the "subject goods" or "product under consideration"), originating in or exported from Bangladesh and Thailand (hereinafter referred to as the "subject countries").
2. Whereas the Authority, on the basis of sufficient prima facie evidence submitted by the applicants on behalf of the domestic industry, issued a public notice vide Notification No. 6/10/2021 -DGTR dated 30.06.2021, published in the Gazette of India Extraordinary, initiating the subject investigation in accordance with Rule 5 of the Rules to determine the existence, degree and effect of the alleged dumping of the subject goods, originating in or exported from the subject countries, and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the alleged injury to the domestic industry.

B. Procedure

3. The procedure described below has been followed with regard to the investigation:
- a) The Authority, under the above Rules, received a written application from the applicants on behalf of the domestic industry, alleging dumping of 'Clear Float Glass' from Bangladesh and Thailand.
 - b) The Authority notified the Embassies of the subject countries in India about the receipt of an anti-dumping application before proceeding to initiate the investigation in accordance with Sub-Rule (5) of Rule 5 supra.
 - c) The Authority issued a public notice dated 30.06.2021 published in the Gazette of India Extraordinary, initiating the anti-dumping investigation concerning imports of the subject goods originating in or exported from the subject countries.
 - d) The Authority sent a copy of the initiation notification to the Embassies of the subject countries in India, known producers/exporters from the subject countries, known importers/users and the domestic industry as well as other domestic producers as per the addresses made available by the applicants and requested them to make their views known in writing within the prescribed time limit.
 - e) The Authority provided a copy of the non-confidential version of the application to the known producers/exporters and to the Embassies of the subject countries in India in accordance with Rule 6(3) of the Rules supra.
 - f) The Embassies of the subject countries in India were also requested to advise the exporters/producers from their countries to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire sent to the producers/exporters was also sent to them along with the names and addresses of the known producers/exporters from the subject countries.
 - g) The Authority sent questionnaires to the following known producers/exporters in the subject countries in accordance with Rule 6(4) of the Rules:
 - (i) PHP Float Glass Industries, Bangladesh
 - (ii) Usmania Glass Sheet Factory Ltd., Bangladesh
 - (iii) Nasir Float Glass Industries Ltd., Bangladesh
 - (iv) Kabinburi Glass Industry, Thailand
 - (v) AGC Asia Pacific Pte. Ltd., Thailand
 - h) The exporter's questionnaire has been filed by only Nasir Float Glass Industries Limited (NFGIL), and Nasir Glass Industries Limited (NGIL) from Bangladesh. No other producer / exporter has filed the exporters questionnaire response.
 - i) The Authority sent Importer's Questionnaire to the following known importers/users of the subject goods in India calling for necessary information in accordance with Rule 6(4) of the Rules:

- a. Atlantic Trading – Mumbai
- b. Kanch Ghar – Mumbai
- c. Fishfa Glass – Mumbai
- d. Samarth Industries – Mumbai
- e. Prashanth Trading – Mumbai
- f. Asmi Traders – Mumbai
- g. Rajat Glass Traders – Karad
- h. Chandan Glass Traders – Pune
- i. Kochhar Glass Traders – Bhopal
- j. Ganeriwala Brothers Pvt Ltd – Kolkata
- k. Sure Safe Group/ Ganeriwala Glass Traders- Kolkata
- l. M S Glass Traders- Kolkata
- m. Glaze Architecture Pvt Ltd. - Kolkata
- n. Glaze Infrastructure P Ltd.- Kolkata
- o. Saraf Glass P Ltd. - Kolkata
- p. GSC - Noida
- q. Shiv Shakti - Roorkee
- r. Ridhi Sidhi - Jaipur
- s. Banaras Glass - Lucknow
- t. T. L. Verma - Chandigarh
- u. Jagdamba Glass - Delhi
- v. Sheesh Mahal Tuff - Rohtak
- w. Nutan Glass Hs(P) Ltd. - Bangalore
- x. Mahaveer Glass Hs - Bangalore
- y. Karnataka Metal Company - Bangalore
- z. Impact Safety Glass (P) Ltd - Bangalore
- aa. Southern Auto Products (P) Ltd. - Bangalore
- bb. Tough Glass India- Bangalore
- cc. Yesho Float Glass (P) Ltd. - Hyderabad
- dd. Bhandari Glass Co. - Hyderabad
- ee. Prakash Glass - Hyderabad
- ff. Mahaveer Glass - Chennai
- gg. Mahaveer Mirror - Vishakhapatnam
- hh. Uma Industries – Bangalore
- (ii) Jai Mirror Industries – Chennai

- j) The following importers and user association have filed their questionnaire responses:
- (i) M/s Ayur Marketing Pvt. Ltd.
 - (ii) M/s K. K. Enterprise
 - (iii) M/s Asha
 - (iv) Federation of Safety Glass (FOSG)
- k) The period of investigation (POI) for the present investigation 1st January 2020 to 31st December 2020 (12 months). The injury period under investigation, however, covers

the periods April 2017 to March 2018, April 2018 to March-2019, April 2019 to March 2020, and the POI

- l) The Authority made available the non-confidential version of the evidence presented/submissions made by the various interested parties through email.
- m) Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) and DG-Systems, Central Board of Indirect Taxes and Customs (CBIC) to provide the transaction-wise details of imports of subject goods for the injury period. During the discussions, it was noted that the exporters have exported float glass of various thicknesses under a particular invoice. However, the DGCI&S data has reported the entire such quantity of that invoice under only one thickness head. This has impacted the CIF prices of their exports to India. After analysis of DG Systems data and exporters' questionnaire response, credence was found in the request of the exporters. In view thereof, after due examination of the transactions and required analysis, DG Systems data has been relied upon for computation of the volume and value of imports to correlate quantum of exports from specified exporters and validate responses filed, to the extent feasible.
- n) A list of all the interested parties was uploaded on DGTR's website along with the request therein to all of them to email the non-confidential version of their submissions to all the other interested parties since the public file was not accessible physically due to the ongoing global pandemic.
- o) In accordance with Rule 6(6) of the Rules, the Authority provided opportunity to all interested parties to present their views orally in the oral hearing held on 22.11.2021 which was attended by various parties. The oral hearing was held through video conferencing in view of the special circumstances arising out of the COVID- 19 pandemic. All the parties who presented their views in the oral hearing were requested to file written submissions of these views, in order to enable opposing interested parties to file rejoinders thereafter.
- p) Further information was sought from the applicants to the extent deemed necessary. Verification of the data provided by the domestic industry was conducted to the extent considered necessary for the purpose of the present investigation.
- q) The Non-Injurious Price (NIP) has been determined based on the cost of production and cost to make & sell the subject goods in India based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules so as to ascertain whether Anti-Dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- r) Physical inspection through on-spot verification of the information provided by the domestic industry and the cooperating exporter was carried out to the extent necessary. Only such verified information with necessary rectification, wherever applicable, has been relied upon for the purpose of this final finding.

- s) The submissions made by the interested parties during the course of this investigation, to the extent supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority, in this final finding.
- t) The Authority, during the course of investigation, satisfied itself as to the accuracy of the information supplied by the interested parties, which forms the basis of this final finding, to the extent possible, and verified the data/documents submitted by the domestic industry to the extent considered relevant and possible.
- u) The information provided by the interested parties on confidential basis was examined with regard to the sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims wherever warranted and such information has been considered as confidential and not disclosed to the other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- v) A disclosure statement containing the essential facts in this investigation which would have been formed the basis of the final findings was issued to the interested parties on 09.06.2022 and the interested parties were allowed time up to 15.06.2022 to comment on the same. The comments on Disclosure Statement received from the interested parties have been considered, to the extent found relevant, in this final finding notification.
- w) Wherever an interested party has refused access to, or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded the final finding on the basis of the facts available.
- x) *** in this final finding represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules.
- y) The exchange rate adopted by the Authority for the subject investigation is US\$1 = □75.02

C. Product under Consideration and Like Article

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

The product under consideration in the present investigation is defined as "Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)", the nominal thickness being as per BIS 14900:2000, originating in or exported from Bangladesh and Thailand.

Clear Float Glass is used in construction, refrigeration, mirror, solar energy industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity,

distortion free smooth surface etc., the applications of the product have been increasing for different purposes.

Float Glass is classified under Chapter Heading 70 "Glass and glassware". However, the subject goods are also being imported under tariff sub-headings 7003, 7004, 7005, 7009, 7013, 7015, 7016, 7018, 7019 and 7020. However, the customs classification is indicative only and in no way binding on the scope of this investigation.

C.1 Submissions made by producers/exporters/importers/other interested parties

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

C.2 Submissions made by the domestic industry

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

C.3 Examination by the Authority

10. The product under consideration in the present investigation was defined as "Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)", the nominal thickness being as per BIS14900:2000 (hereinafter referred to as the "subject goods").

11. The product under consideration is classified under the category "Glass and Glassware" in Chapter 70 of the Customs Tariff Act, 1975 and further under 7005 per Customs Classification. However, Customs classification is indicative only and not binding on the scope of the investigation.

12. With regard to like article, Rule 2(d) of the Anti-dumping Rules provides as under:

"like article" means an article which is identical or alike in all respects to the article under investigation for being dumped in India or in the absence of such article, another article which although not alike in all respects, has characteristics closely resembling those of the articles under investigation."

13. The Authority notes that there is no known difference in product under consideration produced by the Indian industry and exported from the subject countries. The product under consideration produced by the Indian industry and imported from the subject countries are comparable in terms of characteristics such as physical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The subject goods produced by the domestic industry are like article to the product under consideration imported from the subject countries within the scope and meaning of Rule 2(d) of anti-dumping Rules.

14. No other argument has come across to the Authority regarding the product under consideration and like article issue. The Authority, therefore, confirms that the scope of the product under consideration as that of the initiation notification.

D. SCOPE OF DOMESTIC INDUSTRY AND STANDING

D.1 Submissions made by the domestic industry

15. The application has been filed by M/s Asahi India Glass Limited, M/s Gold Plus Glass Industry Limited, M/s Siseecam Flat Glass India Private Limited and M/s Saint-Gobain India (Pvt.) Limited. The applicants have also certified that they have neither imported the subject goods from subject countries nor they are related to any exporter or importer of the subject goods and account for major proportion of the total production of the subject goods in India.

16. It is also submitted that apart from the above-producers, there is only one other producer of the subject goods in India, namely Gujarat Guardian. However, they have neither supported nor opposed the investigation against the subject countries. Therefore, they are eligible to be considered as the domestic industry within the meaning of the Rule 2(b) of the Rules and the application satisfies the criteria of standing in terms of Rule 5(b) of the Rules supra.

D.2 Submissions made by the interested parties

17. None of the producers/exporters/other interested parties has made any submissions with regard to the scope and the standing of the domestic industry.

D.3 Examination by the Authority

18. The current application has been filed by M/s Gold Plus Glass Industry Ltd., M/s Asahi India Glass Ltd., M/s Saint-Gobain Glass India Ltd. and M/s Sisecam Flat Glass India Ltd., who collectively command 82% share in Indian production of the subject goods during the period of investigation. As per the information available with the Authority there is only one other known producer of the product under consideration in the country i.e., M/s Gujarat Guardian Ltd. It is also noted that the said company has neither supported nor opposed the investigation.
19. As per the available information, none of the applicants, has imported the subject goods from the subject countries. It was further submitted by the applicants that they are not related to any importer or exporters of the subject goods. In view of the above, the Authority considers that the applicants fulfil the criteria of domestic industry and the standing as laid down under the Indian Anti-dumping Rules. There is no opposition to the domestic industry's application from any other producer in the country in the present investigation.
20. In view of the above, the Authority holds the petitioners/applicants as domestic industry within the meaning of the Rule 2(b) of the Rules and the application satisfies the criteria of standing in terms of Rule 5.

E. CONFIDENTIALITY

E.1 Submissions made by the domestic industry

21. The domestic industry has made the following submissions with regard to confidentiality claims of the respondents:
 - a. The applicants have claimed that as far as their submissions / information are concerned, confidentiality has been claimed in accordance with the provisions of Rule 7 of the Anti-dumping Rules and the Trade Notices issued in this regard.
 - b. The economic parameters considered by the Authority for the purpose of arriving at the determination of injury have been provided in compliance with trade notice 10/2018 dated 7.09.2018. Interested parties should establish prejudice caused on non-disclosure of other parameters.
 - c. The response filed by the participating producers fail to comply with the requirements laid down by the Authority with regard to confidentiality. Response to most of the questions in questionnaire have been claimed completely confidential with no meaningful summary provided.
 - d. The respondents have failed to comply with the requirements of the Trade Notice 10/2018 dated 7th September 2018.

- e. The domestic industry has fulfilled the obligation of providing the import data in the manner stated in the Trade Notice 07/2018. The interested parties are free to obtain data from DGCI&S or from the Authority.

E.2 Submissions made by the other interested parties

22. The producers/exporters/other interested parties have made the following submissions with regard to confidentiality claims of the domestic industry
 - a. The applicants have claimed excessive confidentiality with respect to normal value computation, export price adjustments for determining dumping margin and information provided in Format A to L. Moreover, the domestic industry has not provided trend of data wherein information was to be given for more than one year.
 - b. The domestic industry has not made available DGCI&S data. As per Exotic Décor Pvt. Ltd. and Ors. v. Designated Authority, the Authority has to make available import data in same form and manner in which it was taken on record.
 - c. Reliance is placed on the decision of Supreme Court in the case of Sterlite Industries (India) Ltd. Versus Designated Authority [2003 (158) ELT 673 (SC)].
 - d. The domestic industry has claimed supporting evidence for normal value, export price as confidential, which ought to be provided for comments from the interested parties.
 - e. The domestic industry has not provided company policies on purchase, sales and inventory.
 - f. Responses filed by the respective exporters are as per the Authority's consistent practice and in case, the Authority requires any clarification, they will provide the same.

E.3 Examination by the Authority

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

"Confidential information: (1) Notwithstanding anything contained in sub-rules (2), (3) and (7) of rule 6, sub-rule(2) of rule 12, sub-rule(4) of rule 15 and sub-rule (4) of rule 17, the copies of applications received under sub-rule (1) of rule 5, or any other information provided to the designated authority on a confidential basis by any party in the course of investigation, shall, upon the designated authority being satisfied as to its confidentiality, be treated as such by it and no such information shall be disclosed to any other party without specific authorization of the party providing such information.

- (2) The designated authority may require the parties providing information on confidential basis to furnish non-confidential summary thereof and if, in the opinion of a party providing such information, such information is not susceptible of summary, such party may submit to the designated authority a statement of reasons why summarization is not possible.*

(3) Notwithstanding anything contained in sub-rule (2), if the designated authority is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorise its disclosure in a generalized or summary form, it may disregard such information."

24. The submissions made by the domestic industry and the other interested parties with regard to confidentiality, to the extent considered relevant, were examined by the Authority and addressed accordingly. The Authority notes that the information provided by all the interested parties on confidential basis was examined with regard to the sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to the other interested parties. All the interested parties have claimed their business-related sensitive information as confidential.
25. The Authority notes that the domestic industry and the other interested parties have provided non-confidential version of all the information that is relevant for the purpose of the present investigation.
26. On the submission by the other interested parties on excel file of transaction wise import listing not shared, the Authority notes that Trade Notice 07/2018 dated 15th March 2018 provides that the sorted imports as relied by the domestic industry can be obtained in hard copy. Additionally, interested parties can seek authorization from the Authority to seek raw import data from DGCI&S. The scanned version of the import data as relied on by the applicants was made available to the interested parties.

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

F.1 Submissions by the domestic industry

27. The submissions made by the domestic industry with regard to normal value, export price and dumping margin are as follows: -
 - i. The interested parties have tried to obfuscate the whole issue by comparing the requirement and yardsticks for final conclusion with initiation. Since domestic industry has completed all the prescribed procedures while filing the application, the submissions of the interested parties need to be rejected.
 - ii. The submission of the exporters / government of Bangladesh that computation of export price is wrong, and baseless is incorrect, as their submissions lacks basic understanding of the subject. The domestic industry has requested the Hon'ble Authority to deduct only those expenses which are applicable for land port shipments also. For example, Ocean freight was not deducted. Since none of the interested parties has questioned the quantum of deduction, the domestic industry requested to reject their submissions.

- iii. The domestic industry has requested the Authority to check whether the prices of the major inputs namely gas, soda ash are reflective of true market conditions or not in terms of Annexure I.
- iv. The domestic industry has followed the Indian Rules while computing the normal value for the purpose of the initiation. Further, while initiating the investigation, considering normal value information from Trade Map data has not violated any applicable laws and international obligation. Thus, the information relating to export price and normal value considered for initiation fully met with the Indian municipal laws as well as the international obligations. Therefore, there can be no prejudice to any interested party can cause at the time of initiation.
- v. The domestic industry requested the Authority to check in which form subject goods are entering India. They have also requested to check whether sales in Bangladesh meets sufficiency test or not.
- vi. None of the interested parties has submitted that they are not dumping. This shows that the claims of the domestic industry are correct. Since estimations provided by the domestic industry at the time of initiation based on facts available, no prejudice can be caused to any interested parties, as final dumping margin would be computed based on the numbers provided by the exporters, provided their data is complete and accurate.

F.2 Submissions of the other interested parties

28. The submissions made by the other interested parties with regard to normal value, export price and dumping margin are as follows:
 - i. Exporter has filed its response as per prescribed formats. Further, non-confidential version is also submitted as per consistent practice of the Authority.
 - ii. The domestic industry has failed to provide any reliable information in relation to normal value and export price of the subject goods in the subject countries and therefore, the same should not be considered for final determination.
 - iii. The Authority should consider the information filed by the producer / exporter for determining dumping margin.
 - iv. The domestic industry failed to establish its case that exporters in the subject countries are dumping the subject goods in India.
 - v. Estimation of export price from Bangladesh is incorrect, as the domestic industry deducted marine insurance, port charges, bank charges, credit cost, etc., are arbitrary and incorrect, as most of the imports is from land port only. The Authority should look into this aspect also.

- vi. The domestic industry has not computed the normal value as per guidance of Article 5.2. Moreover, the domestic industry ought to have considered the export price from the normal value.
- vii. The claims of dumping and injury margin in the application appear highly exaggerated and are not based on relevant and applicable facts.

F.3 Examination by the Authority

29. Under Section 9A (1)(c) of the Act, normal value in relation to an article means:
- i. *the comparable price, in the ordinary course of trade, for the like article when meant for consumption in the exporting countries or territory as determined in accordance both the rules made under sub-section (6); or*
 - ii. *When there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting countries or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting countries or territory, such sales do not permit a proper comparison, the normal value shall be either-*
 - a. *comparable representative price of the like article when exported from the exporting countries or territory or an appropriate third countries as determined in accordance with the rules made under sub-section (6): or*
 - b. *the cost of production of the said article in the countries of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6):*

Provided that in the case of import of the article from a countries other than the countries of origin and where the article has been merely transhipped through the countries of export or such article is not produced in the countries of export or there is no comparable price in the countries of export, the normal value shall be determined with reference to its price in the countries of origin.

30. As regard the submissions of the interested parties that the import prices of the subject goods into Bangladesh provided by the domestic industry from a private source (Trade Map) as an indicator of the prevailing prices into Bangladesh, is violation of Article 5, Article 2 and Rule 5, the Authority notes that the Trade Map data has been used only for the purpose of initiation of the subject investigation. The Authority has relied on the data provided by the producers/exporter of the subject goods from Bangladesh for the purpose of this final finding , and hence, there is no prejudice to any interested party on account of the fact that the prevailing prices in Bangladesh were taken as normal value at the time of initiation of the subject investigation.
31. The Authority sent questionnaires to the known producers/exporters from the subject countries, advising them to provide information in the form and manner prescribed by the Authority. Nasir Float Glass Industries Limited (“NFGIL”) and Nasir Glass Industries

Limited ("NGIL") have filed the exporter's questionnaire response. An onsite verification was conducted at the factory and registered offices of both the producers, and a verification report was issued to both the producers asking them to provide comments, if any, pertaining to the verification conducted by the Authority. No comments were filed by the participating producers and exporters.

32. The Authority has analyzed the submissions made by the interested parties including the domestic industry and examined the same along with the comments received on disclosure statement on this issue in the final findings.

A. Bangladesh

a. Nasir Float Glass Industries Limited ("NFGIL") and Nasir Glass Industries Limited ("NGIL")

Normal Value

33. Nasir Float Glass Industries Limited ("NFGIL") and Nasir Glass Industries Limited ("NGIL") are related producers of the subject goods in Bangladesh and have made sales of the subject goods in the domestic market during the period of investigation. Both the producers have provided relevant information in the requisite formats.
34. The Authority notes that domestic sales are in sufficient volume when compared with exports to India. The Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to the cost of sales of the subject goods. The Authority examined whether the profit-making transactions are more than 80% or not. If the percentage of profit-making transactions is more than 80%, then all the transactions in the domestic market are considered for determination of normal value and if the percentage of profit making transactions is 80% or less, only the profitable domestic sales are taken into consideration for determination of normal value. In the present case, more than 80% of the domestic sales are profitable and hence all the domestic sales have been considered to determine the normal value.
35. NFGIL and NGIL have claimed adjustments for commissions and inland transportation and same have been allowed by the Authority. However, both the companies were not able to substantiate the deduction for target commission with documentary evidence, and hence the same was not accepted as adjustments claimed by the exporter.
36. Accordingly, weighted average normal values for both producers i.e. Nasir Float Glass Industries Limited (NFGIL), and Nasir Glass Industries Limited (NGIL) at ex-factory level has been determined and the same is shown dumping margin table below.

Export price

37. From the response filed by NFGIL and NGIL, the Authority has noted that NFGIL has produced and exported the subject goods directly to unrelated customers in India. NGIL has

not exported the subject goods to India. NFGIL has provided the relevant information in requisite formats.

38. During the POI, it is noted that NFGIL has exported *** MT of the subject goods to unrelated customers in India. NFGIL has claimed adjustments on account of inland transportation, packaging cost and port & other related expenses and the same has been allowed by the Authority. Accordingly, the export price for the subject goods at ex-factory level for the group has been determined and shown in the dumping margin table below.

b. Other producers from Bangladesh

39. The normal values and export price for all other non-cooperating producers and exporters of Bangladesh is proposed to be determined as per facts available considering the data provided by cooperating producer and is same is mentioned in the dumping margin table below.

B. Thailand

Normal value and Export price for all producers/exporters from Thailand

40. The Authority notes that no exporter/producer from Thailand has responded to the Authority in the present investigation. Therefore, the Authority considers that the producers/exporters from Thailand have preferred non-cooperation. For all the non-cooperative exporters/producers in Thailand, the Authority has determined the normal value and export price on the basis of facts available. The normal value and export price so determined is given in the dumping margin table below.

DUMPING MARGIN

Dumping margin for related producers and Exporters

41. It is noted that in the subject investigation M/s Nasir Float Glass Industries Limited (NFGIL), and M/s Nasir Glass Industries Limited (NGIL) are related to each other and form a group of related company. It has been a consistent practice of the Authority to consider related exporting producers and exporters as one single entity for the determination of a dumping margin. This is in particular because calculating individual dumping margins might encourage circumvention of antidumping measures, thus rendering them ineffective, by enabling related exporting producers to channel their exports to India through the company with the lowest individual dumping margin.
42. In accordance with the above, one weighted average normal value for both M/s Nasir Float Glass Industries Limited (NFGIL), and M/s Nasir Glass Industries Limited (NGIL) has been determined considering them as one single entity and attributed one single dumping margin.

Dumping Margin Table

43. Considering the normal value and export price for subject goods, the dumping margins for the subject goods from subject countries have been determined as follows:

Subject countries	Producer	Normal Value/ CNV (USD/MT)	Export Price (USD/MT)	Dumping Margin (USD/MT)	Dumping Margin %	Dumping Margin Range
Bangladesh	Nasir Float Glass Industries Ltd.	***	***	***	***	30-40
	Nasir Glass Industries Ltd.					
	Others	***	***	***	***	30-40
Thailand	All Producers	***	***	***	***	70-80

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

G. ASSESSMENT OF INJURY AND CAUSAL LINK

G.1 Submissions by the domestic industry

45. The submissions of the domestic industry with regard to injury and causal link are reproduced below:

- a. The landed value of the subject goods from the subject countries is substantially lower as compared to the cost and the selling price of the domestic industry. This has resulted in significant positive price underselling and price undercutting, resulting in losses. This also shows the nexus between the injury suffered by the domestic industry and the imports from the subject countries.
- b. The imports from the subject countries have increased from 64 MT in the year 2017-18 to 17362 during the POI. This increase of 17298 MT is substantially higher. Even when compared to the immediately preceding year i.e., 2018-19, the imports from the subject countries increased by 6742 MT (63%) in the POI. This substantial increase in the import quantity clearly shows the cause of injury to the domestic industry.
- c. The imports price from the subject countries also declined in the POI as compared to the year 2018-19 and remained almost the same as compared to the year 2019-20. This shows the pressure on the domestic industry and reasons for their losses.
- d. The dumping margins are significantly positive from the data on record, and positive price underselling and price undercutting clearly demonstrate the need for early protection from the dumped and injurious imports from the subject countries.

- e. The exporters from the subject countries reduced their prices in order to increase their market share in the Indian market. This fact clearly establishes the price pressure on the domestic industry.
- f. The imports from Bangladesh have taken major portion of the north-eastern market of the domestic industry. Therefore, the injury to the domestic industry in volume terms and market share is also substantial as their sales to north-eastern region declined to the extent of increase in imports from Bangladesh during the injury investigation period.
- g. The domestic industry is still suffering losses only because of low price imports from the subject countries. It is further submitted that only because of the low priced imports, the domestic industry is not recovering its full cost despite its best efforts, the low prices import from the subject countries has created significant price pressure on the domestic industry.
- h. The difference between the cost of sales and the selling price could not be filled due to aggressive pricing by the exporters of the subject goods from the subject countries. This has resulted in losses and negative return on capital employed.
- i. This situation clearly depicts the price pressure on the domestic industry wherein if they don't produce the subject goods their fixed costs will increase substantially, and their losses would also increase.
- j. As regards the applicants being habitual users of trade remedial measures, there has been resumption of dumping whenever the duty is recommended from one source or other. Given the habitual dumping by the exporters, the domestic industry cannot be barred from approaching the Authority for prevention of unfair trade practice. Further, an anti-dumping duty is to prevent unfair trade measures and not to protect the domestic industry. Hence, the imposition of an anti-dumping duty till the dumping and consequent injury thereof exists, is justified.
- k. The exporters from Bangladesh with aggressive pricing have taken the north-eastern market from the domestic industry and therefore, the domestic industry was not able to cater to that market. On the contrary, the domestic industry has alleged that the exporters from Bangladesh are targeting eastern and north-eastern market and requested the Authority to unmask the dumping from the exporters of Bangladesh in terms of second leg of the paragraph Article 2.4.2.
- l. Non-cooperation of the exporters from Thailand and other producers from Bangladesh clearly indicate acceptance of dumping of the subject goods by the exporters.

G.2 Submissions made by the other interested parties

46. Following submissions have been made by the other interested parties with regard to injury suffered by the domestic industry and the causal link.

- i. Imports from the subject countries have not caused injury to the domestic industry. Further, any injury to the domestic industry during the POI is only because of COVID and not because of the imports from the subject countries.
- ii. The domestic industry has failed to demonstrate that they are suffering injury either price or volume. It is further submitted that the volume and price related parameters show improvement over the injury investigation period. This shows that the domestic industry is doing well and there was no negative impact due to the imports from the subject countries.
- iii. The Authority should examine if injury claimed by the domestic industry was solely due to the imports from the subject countries or was it due to reasons other than the imports from the subject countries.
- iv. The data given by the applicants is consolidated data of 4 applicants and therefore, the interested parties are unable to comment on the individual company level data. Therefore, the interested parties requested that data of each company is provided to them for their comments. No meaningful comments can be made on consolidated data of the total applicants as a whole.
- v. Since import data is faulty, no comments can be made in relation to price related parameters.
- vi. The domestic industry has habitually claimed protection from imports of subject goods into India.
- vii. The Authority should recommend reference-price based duties so that genuine exporters should not be penalized.
- viii. The domestic industry is not supplying the subject goods in north-eastern market and therefore, the Authority should not recommend any anti-dumping duties on the subject goods.

G.3 Examination by the Authority

47. Rule 11 of the Rules read with its Annexure – II thereto provides that an injury determination shall involve examination of factors that may indicate injury to the domestic industry, “.... *taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on domestic producers of such articles*”.
48. As regards the consequent impact of dumped imports on the domestic industry, Para (iv) of Annexure II of the Rules states as under:

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

profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices; the magnitude of the margin of dumping, actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments.”

49. Article 3.1 of the WTO Agreement and Annexure-II of the Rules provide for an objective examination of both (a) the volume of dumped imports and the effect of the dumped imports on prices, in the domestic market, for like products; and (b) the consequent impact of these imports on the domestic producers of such products. With regard to the volume effect of the dumped imports, the Authority is required to examine whether there has been a significant increase in dumped imports, either in absolute term or relative to production or consumption in India. With regard to the price effect of the dumped imports, the Authority is required to examine whether there has been significant price undercutting by the dumped imports as compared to the price of the like product in India, or whether the effect of such imports is otherwise to depress the prices to a significant degree, or prevent price increases, which would have otherwise occurred to a significant degree. For the purpose of the 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.
50. The submissions made by the domestic industry with regard to the injury and causal link related issues have been examined. The injury analysis made by the Authority hereunder ipso facto addresses the various submissions made by the interested parties.
51. Annexure-II para (iii) of the Rules provides that in case where imports of a product from more than one country are being simultaneously subjected to anti-dumping investigations, the Authority will cumulatively assess the effect of such imports, in case it determines that:
 - a) The margin of dumping established in relation to the imports from each country is more than two percent expressed as percentage of export price and the volume of the imports from each country is three percent (or more) of the import of like article or where the export of individual countries is less than three percent, the imports collectively account for more than seven percent of the import of like article, and
 - b) A cumulative assessment of the effects of the imports is appropriate in light of the conditions of competition between the imported products and the conditions of competition between the imported products and the like domestic products
52. The Authority notes that:
 - a) The subject goods are being dumped into India from the subject countries. The margins of dumping from each of the subject countries are more than de minimis limits prescribed under the Rules.
 - b) The volume of imports from each of the subject countries is individually more than 3% of the total volume of imports.

- c) Cumulative assessment of the effects of imports are appropriate as the exports from the subject countries not only directly compete with the like article offered by each of them but also the like article offered by the domestic industry in the Indian market. It is noted that the consumers who are buying from the domestic industry are also importing from amongst the subject countries.
53. In view of the above, the Authority considers it is appropriate to cumulatively assess the effects of dumped imports of the subject goods from the subject countries on the domestic industry.
54. The Authority notes that it is not necessary that all the parameters of injury should show deterioration. Some parameters may show deterioration, while some others may not. The Authority considers all injury parameters and, thereafter, concludes whether injury to the domestic industry continues, or recur, in case the antidumping duty is ceased. The Authority has examined the injury parameters objectively considering the facts and arguments submitted by the domestic industry and the other interested parties.
55. In relation to the submission of the interested parties that the domestic industry is not supplying the subject goods to the north-eastern market, the Authority notes that the domestic industry has indeed supplied the subject goods to the north-eastern market.
56. The Authority has taken note of various submissions made by the domestic industry and other interested parties on injury and causal link and analyzed the same considering the facts available on record and applicable laws. The injury analysis made by the Authority in the succeeding preceding paras *ipso facto* addresses the submissions made by the domestic industry and other interested parties.

Volume Effect of dumped imports and impact on domestic industry

i. Assessment of Demand/ Apparent Consumption

57. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in India. For the purpose of injury analysis, the Authority has relied on the import data procured from the DG Systems, as quantities reported in DGCI&S import data is not reflecting correct import quantity. Demand has been determined as the sum of domestic sales of all the domestic producers and the imports from all the countries. The apparent demand/consumption of the subject goods shows a positive trend throughout the injury period as can be seen from the table below:

Particulars	UOM	2017-18	2018-19	2019-20	POI
Imports from Bangladesh	MT	0	0	668	7583
Imports from Thailand	MT	64	1626	9952	9779
Imports from Subject countries	MT	64	1626	10620	17362
Imports from Other Countries	MT	248198	227326	197932	100692
Total Imports	MT	248,263	228,952	208,552	118,054

Domestic Sales of domestic industry	MT	875,931	1,013,390	938,950	877,327
Trend	Indexed	100	116	107	100
Sale of Other Domestic Producer		190,000	230,000	145,000	140,000
Trend	Indexed	100	121	76	74
Domestic Sales – Total		1,065,931	1,243,390	1,083,950	1,017,327
Trend	Indexed	100	117	102	95
Total Demand/Consumption	MT	1,314,193	1,472,341	1,292,502	1,135,381
Trend	Indexed	100	112	98	86

58. The demand of the subject goods has increased till 2018-19 and decreased thereafter till period of investigation as compared to the preceding years. It is further noted that due to pandemic, demand declined in the POI. However, domestic industry submitted that this was a short phenomenon, which will be over soon. It is further submitted by the domestic industry that increase in the import quantity from subject countries in shorter period is very substantial and considering the demand potential in India, these imports can further aggravate the injury to the domestic industry.

ii. Imports volume and share of the imports from the Subject Countries

59. The effects of the volume of dumped imports from the subject countries as well as imports from other countries have been examined by the Authority:

Particulars	UoM	2017-18	2018-19	2019-20	POI
Imports from Subject countries	MT	64	1626	10620	17362
Imports from other countries	MT	248198	227326	197932	100692
Total Imports	MT	248,263	228,952	208,552	118,054
Total PUC production	MT	1,017,204	1,261,606	1,109,105	983,836
Demand of subject goods in India	MT	1,314,193	1,472,341	1,292,502	1,135,381
Imports from subject countries in relation to					
Production	%	***	***	***	***
Trend	Indexed	100	2035	15116	27858
Consumption	%	***	***	***	***
Trend	Indexed	100	2252	16758	31188

60. It is seen that the volume of dumped imports of subject goods increased throughout the injury investigation period. It is further noted that the imports from the subject countries have increased in the period of investigation in absolute terms as well as in relation to production, consumption and total imports.

Price effect of the Dumped Imports on the domestic industry

61. In terms of Annexure II (ii) of the Rules, the Authority is required to consider the effect of the dumped imports on the domestic prices in terms of price undercutting, price underselling, price suppression and price depression, if any.

i. Price Undercutting

62. With regard to the effect of dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared to the price of the like product in India or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. In this regard, a comparison has been made between the landed value of the product from the subject countries and the average selling price of the domestic industry, net of all rebates and taxes, at the same level of trade. The prices of the domestic industry were determined at ex-factory level.

Particulars	UoM	2017-18	2018-19	2019-20	POI
Import Quantity from Bangladesh	MT	0	0	668	7583
Landed value from Bangladesh	Rs/MT	0	0	19376	19889
Domestic Net Sales Realization	Rs/MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Price Undercutting	Rs/MT	0	0	(120)	290
Trend	Indexed	0	0	(1)	1
Price Undercutting	%	0	0	(0.62)	1.46
Trend	Indexed	0	0	(100)	236
Price Undercutting	Range	0	0	Negative	0-10
Imports from Thailand	MT	64	1626	9952	9779
Landed value from Thailand	Rs/MT	16178	19716	16412	16761
Domestic Net Sales Realization	Rs/MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Price Undercutting	Rs/MT	6577	1490	2844	3418
Trend	Indexed	100	23	43	52
Price Undercutting	%	41	8	17	20
Trend	Indexed	100	19	43	50
Price Undercutting	Range	35-45	0-10	10-20	15-25
Import Quantity from Subject Countries	Rs/MT	64	1626	10620	17362
Landed value from subject countries	Rs/MT	16178	19716	16599	18127
Domestic Net Sales Realization	Rs/MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Price Undercutting	Rs/MT	6577	1490	2658	2052
Trend	Indexed	100	23	40	31
Price Undercutting	%	41	8	16	11
Trend	Indexed	100	19	39	28
Price Undercutting	Range	35-45	0-10	10-20	10-20

63. The Authority notes that the landed value of the subject goods from the subject countries is below the net sales realization of the domestic industry resulting in positive price undercutting.

ii. Price suppression/depression

64. In order to determine whether the dumped imports are depressing the domestic prices or whether the effect of such imports is to suppress prices to a significant degree and prevent price increases which otherwise would have occurred, the Authority considered the changes in the prices and landed value over the injury period.

Particulars	UoM	2017-18	2018-19	2019-20	POI
Cost of Sales	Rs/MT	20,345	21,365	20,359	21,443
Trend	Indexed	100	105	100	105
Selling Price	Rs/MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Landed price of Imports from subject countries	Rs/MT	16178	19716	16599	18127

65. It is seen that the cost of sales and selling price of the domestic industry declined till 2019-20 and increased in the POI whereas the landed has increased during the injury period. It is noted that the selling price of the domestic industry has remained below the cost of sales and more than the landed price of imports from the subject countries. The domestic industry has submitted that it is keeping its prices in accordance with the import price to sell their goods in the market and in that sense the imports from the subject countries have depressed the prices of the domestic industry in the POI.

Impact on economic parameters of the domestic industry

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

i. Capacity, Production, sales & capacity utilization

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

Particulars	Unit	2017-18	2018-19	2019-20	POI
Capacity	MT	1,499,264	1,995,360	2,055,910	1,885,810
Trend	Indexed	100	133	137	126
Production – Total	MT	1,296,914	1,705,946	1,622,524	1,325,883
Trend	Indexed	100	132	125	102
Production – PUC	MT	1,017,204	1,261,606	1,109,105	983,836
Trend	Indexed	100	124	109	97
Capacity utilization based on total production	%	87	85	79	70
Trend	Indexed	100	98	91	81
Domestic sales	MT	875,931	1,013,390	938,950	877,327
Trend	Indexed	100	116	107	100

68. The capacity of the domestic industry increased till 2019-20 and thereafter declined in the POI due to closure of one of the plants during the POI. It is also noted that the production of the domestic industry increased till 2018-19 and thereafter declined, capacity utilization of the domestic industry followed the same trend that of production. The Authority notes the submission of the domestic industry that it continued to produce at a high level of capacity in order to reduce its fixed cost. This approach allowed the company to remain afloat despite lower prices from the subject countries and other countries, the difference between cost of sales and the selling price, as shown, could not be bridged due to aggressive pricing by the exporters of the subject goods from the subject countries.
69. The domestic industry has claimed capacity as reported by the management and as per the capacity provided by the technology supplier. However, Authority has considered capacity as reported in the Pollution Control Board Certificate. Further, the production and sales of the company declined in the POI also on account of Covid pandemic.

ii. Market share

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

Market Share	UoM	2017-18	2018-19	2019-20	POI
Total Demand	MT	1,314,193	1,472,341	1,292,502	1,135,381
Trend	Indexed	100	112	98	86
Domestic Sales	%	81.11	84.45%	83.86%	89.60%
Trend	Indexed	100	104	103	110
Subject Countries	%	0.005	0.11	0.82	1.53
Trend	Indexed	100	2252	16758	31188
Other countries	%	18.89	15.44	15.31	8.87
Trend	Indexed	100	82	81	47

71. It is noted that the market share of the domestic industry increased during the injury investigation period, whereas during the same period, share of imports from the subject countries also increased.

iii. Inventories

72. Inventory with the domestic industry has been examined as below:

Particulars	Unit	2017-18	2018-19	2019-20	POI
Average inventory	MT	***	***	***	***
Trend	Indexed	100	150	126	86

73. It is seen that the average inventory level of the domestic industry has shown increasing trend till 2019-20. However, during the POI inventory reduced, as movement of imported goods was restricted due to the global pandemic. The domestic industry however submitted that the situation is temporary, as imports will again increase post normalization of the situation.

iv. Profits, Return on Investment and Cash Profit

74. Performance of the domestic industry has been examined in respect of profits, cash profits and return on capital employed:

Particulars	UoM	2017-18	2018-19	2019-20	POI
Sales	MT	875,931	1,013,390	938,950	877,327
Trend	Indexed	100	116	107	100
Sales value	Rs. Lacs	199,322	214,898	180,814	177,027
Trend	Indexed	100	108	91	89
Selling price	Rs. /MT	22,755	21,206	19,257	20,178
Trend	Indexed	100	93	85	89
Cost	Rs. Lacs	***	***	***	***
Trend	Indexed	100	121	105	111
Cost	Rs. /MT	***	***	***	***
Trend	Indexed	100	105	100	105
Profit/loss	Rs. Lacs	***	***	***	***
Trend	Indexed	100	(8)	(30)	(99)
Profit/loss per unit	Rs. /MT	***	***	***	***
Trend	Indexed	100	(7)	(46)	(53)
Depreciation	Rs. Lacs	***	***	***	***
Trend	Indexed	100	120	110	104
Depreciation	Rs. /MT	***	***	***	***
Trend	Indexed	100	97	100	107
Cash Profit	Rs. Lacs	***	***	***	***
Trend	Indexed	100	53	36	3
Cash Profit	Rs. /MT	***	***	***	***
Trend	Indexed	100	38	18	17
Capital employed	Rs. Lacs	***	***	***	***

Particulars	UoM	2017-18	2018-19	2019-20	POI
Trend	Indexed	100	118	104	95
ROCE	%	***	***	***	***
Trend	Indexed	100	(6)	(29)	(105)

75. The Authority notes that the profitability of the domestic industry has been severely affected in the period of investigation. It is also noted that profit, cash profit and ROCE declined during the injury period. The profitability per MT of the domestic industry and return on capital employed, cash profit was negative in the POI.
76. The domestic industry has further submitted that due to non-remunerative prices from the subject countries the domestic industry is incurring losses and are under constant price pressure from the subject country, as price undercutting, and price underselling is significantly positive. The domestic industry also submitted that, if duties are not recommended, the situation of the domestic industry will further worsen.
77. The table above shows that the financial performance of the domestic industry has been adversely affected. This is essentially on account of the dumped and injurious imports from the subject countries coming at dumped prices due to which the domestic industry is forced to lower its prices and that has caused injury to them. Consequently, the profitability per MT of the domestic industry, return on capital employed, cash profits and profit before interest were also impacted.

v. Employment, Wages and Productivity

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

Year	Unit	2017-18	2018-19	2019-20	POI
Production	MT	1,017,204	1,261,606	1,109,105	983,836
Trend	Indexed	100	124	109	97
Employees	Nos	3,671	3,812	3,359	3,307
Trend	Indexed	100	104	92	90
Production/employee	MT/Nos	277	331	330	298
Trend	Indexed	100	119	119	107
Wages	Rs. Lacs	12,057	14,153	15,211	12,397
Trend	Indexed	100	117	126	103
Wages / Employee	Rs. / No.	328,450	371,284	452,845	374,869
Trend	Indexed	100	113	138	114

79. It is noted from the table that:

- i. Productivity has increased till 2019-20 and declined during the POI. The decline during the POI may be due to the COVID pandemic.

- ii. The number of employees engaged by the domestic industry has increased till 2018-19, thereafter the number of employees and wages paid to them reduced in the POI as compared to the previous years.

vi. Magnitude of dumping

80. Magnitude of dumping is an indicator of the extent to which the imports are being dumped in India and are consequently causing injury to the domestic industry. The dumping margin from the subject countries is positive and significant.

vii. Growth

81. The parameters such as production, sales, capacity utilization, profits, profit before interest, return on capital employed, were significantly adverse.

Particulars	UOM	2018-19	2019-20	POI
Production	Y/Y	24%	-12%	-11%
Capacity Utilization	Y/Y	-2%	-6%	-9%
Domestic Sales	Y/Y	16%	-7%	-7%
Cash Profit	Y/Y	-46%	-45%	-13%
Inventory	Y/Y	50%	-16%	-32%
Return on Investment	Y/Y	-7.43%	-2.88%	-0.41%

viii. Ability to raise fresh investment

82. The applicant has submitted that the profitability of the domestic industry has been adversely impacted by dumped imports in the past and considering the significant capital investment being undertaken in the country by other producers, protection against the dumped imports is necessary.

Magnitude of Injury Margin / Price underselling

83. The Authority has determined the NIP for the domestic industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The NIP of the PUC has been determined by adopting the information/data relating to the cost of production provided by the domestic industry and duly certified by the practicing accountant for the POI. The NIP has been considered for comparing the landed price from the subject country for calculating injury margin. For determining the NIP, the best utilization of the raw materials and utilities has been considered over the injury period. Best utilization of production capacity over the injury period has been considered. Extraordinary or non-recurring expenses have been excluded from the cost of production. A reasonable return (pre-tax @ 22%) on average capital employed (i.e., average net fixed assets plus average working capital) for the PUC was allowed as pre-tax profit to arrive at the NIP as prescribed in Annexure III of the Rules and being followed.

84. Based on the landed price and NIP determined as above, the proposed injury margin for producers/exporters as determined by the Authority is provided in the table below:

Subject countries	Producer / Exporters	NIP (USD/MT)	Landed value (USD/MT)	Injury Margin (USD/MT)	Injury Margin (%)	Range
Bangladesh	Nasir Float Glass Industries Ltd.	***	***	***	***	10-20
	Nasir Glass Industries Ltd.					
	Others	***	***	***	***	10-20
Thailand	All Producers	***	***	***	***	30-40

85. It is noted that injury margin is positive and significant for cooperating producer as well as the subject countries for POI.

H. CAUSAL LINK AND NON-ATTRIBUTION ANALYSIS

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

H.1. Non-attribution Analysis

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

a. Imports from other sources

88. The imports of the subject goods from sources other than subject countries are below de-minimis or dumped or subject to dumping measures.

b. Contraction in demand

89. There is contraction in demand for the products under consideration in India. However, the same is due to the impact of COVID 19.

c. Changes in the pattern of consumption

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

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

91. There are no trade restrictive practice which have been brought to the notice of the Authority, which could have contributed to the injury to the domestic industry.

e. Developments in technology

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

f. Export performance

93. It is noted that the injury information examined by the Authority is for domestic operations only and therefore exports volume has not caused injury to the domestic industry.

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

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

Conclusions on injury and causal link

95. The Authority notes the following:

- a) Imports of the subject goods from subject countries have increased in absolute terms as well as in relation to consumption.
- b) The market share of imports of subject goods from subject countries has increased during the injury period.
- c) The dumped imports of subject goods from subject countries are undercutting the prices of the domestic industry. The landed price of subject goods is below the cost of sales as well as selling price of the domestic industry. Further, the price undercutting has led to depressing effects on the prices of the product in the market.
- d) The growth of the domestic industry became negative during the POI in terms of number of price related economic parameters like profit, return on capital employed and cash profits etc as a result of dumped imports of the subject goods from the subject countries.
- e) The volume and price effects caused by the dumped imports of subject goods from subject countries has adversely impacted the profits, cash profits and return on capital employed of the domestic industry during the POI. It is also noted that profit and ROCE has turned negative during the POI.

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

I. POST-DISCLOSURE COMMENTS

Submissions of the Other Interested Parties

97. Submissions made by the other interested parties are as follows:

- a. The Authority should disclose DG Systems data. Moreover, non-disclosure of the DG System would be against the principles of natural justice and therefore, the case should be terminated.
- b. The Authority should clearly mention in the final findings that due to inherent thickness issues in the DGCI&S data, the Authority has relied upon DG Systems data in the disclosure statement as well as in the final findings, as pointed out by exporters.
- c. The Authority has not properly examined the other factors affecting the performance parameters of the domestic industry. Further, the examination of other factors is also not proper.
- d. The domestic industry is not suffering any injury because of low quantum of imports from subject countries. It is submitted that the Authority should not cumulate the injury from Thailand and other countries with Bangladesh. It was further submitted that the current injury analysis is violative of Article 3.3 of the ADA.
- e. The Authority should recommend duty based on reference-based price
- f. The rejection of import volume from Bangladesh provided by the applicants in the disclosure statement clearly indicates that the evidence provided in the petition was not accurate and does not meet with the requirements of Article 5.3. This itself is a sufficient ground for termination of the investigation.
- g. The detailed injury analysis shows that there is no injury on account of the imports from Bangladesh.
- h. The Authority has admitted that there has been a contraction in demand due to impact of Covid-19 pandemic and on the other hand, the Authority has not segregated injury caused to the domestic industry due to the impact of COVID-19.
- i. The Authority must explain how a source of imports with only 0.66% and 0.86% of market share can dictate terms to domestic industry holding 77% market share.
- j. The Authority has recently imposed ADD against Malaysia. The imports from Malaysia were causing injury to the domestic industry in more than 10 months of the 12 months of POI. Thus, if there is any injury it is more likely on account of imports from Malaysia.
- k. The preference is given to goods from Bangladesh, as they are much competitive price as compared to Indian suppliers. It is further submitted that the Authority should take the cost of transportation and fuel surcharge into consideration while comparing the import prices and the domestic prices and make suitable adjustments to compare prices at the same level of trade and issue the final findings accordingly.
- l. That the Authority should confirm its margins as well as export price, normal value and landed value disclosed in the disclosure statement in the final findings.
- m. That the applicant has not provided evidence of dumping and therefore, case should be terminated. Further, the Authority has not analyzed other factors affecting dumping properly and requested to analyze the same in the final findings.
- n. That the Authority should check the excessive confidentiality claimed by the domestic industry.

Submission by the domestic industry:

98. Submissions made by the domestic industry are as follows:

- a. That the Authority should confirm the dumping margin margins in the final findings and adjust the injury margin by considering freight, as almost all the imports are concentrated in north-eastern market only. Therefore, for complete injury protection, freight adjustment in injury margin calculation is necessary in this case.
- b. That the Authority may kindly adjust the freight cost for domestic sales in north-east region while determining injury margin of the Bangladesh imports in view of the peculiar situation of the investigation. It is further submitted that this approach would be in line with the principle of fair comparison enshrined in Article 2 of the WTO Agreement.
- c. That from the disclosure statement it is clear that there is positive dumping from the subject countries causing significant material injury to the domestic industry and therefore, the Authority should recommend the anti-dumping duties at the earliest.
- d. That the low share of imports from the subject countries has no relevance whatsoever, as the relevant criteria is imports should be minimum 3% of the total imports in India. As per the settled jurisprudence, share of imports from subject countries in Demand has no relevance whatsoever.
- e. That in addition to the current injury, the Authority should also analyze the threat of further injury in order to get a complete picture of the actual and potential injury inflicted by the subject imports, as the imports post POI has increased significantly. Moreover, it is submitted by the Domestic Industry that they have witnessed around 14372 MT of imports from Bangladesh in the first four months of 2022, which is significant.
- f. That since producers in Bangladesh has sufficient freely disposable capacity and they are enhancing it further, indicates clear and imminent threat of injury and the need for and importance of protection against dumped and injurious imports from subject countries.
- g. The domestic industry has also submitted that M/s Nasir Float Glass Industries Ltd., has signed a contract with a Chinese company 'Triumph International Engineering Co., Ltd. (CTIEC). Both the additional lines are capable of producing 600 MT of the subject good per day, creating a significant addition in capacity of 4,38,000 MT per year. India, being the neighbouring country and having much higher price realization in the market, is bound to be the first-choice destination for the exporters in Bangladesh to dump the subject goods. In addition, Xinyi Glass Holdings Limited, China, which is the largest float glass manufacturer in China has announced to set-up a float glass factory by investing USD 200 million in Bangladesh.

Examination by the Authority

99. The Authority notes that some of the submissions by the domestic industry and the other interested parties are repetitive in nature. These submissions have already been examined at

appropriate places in the Final Findings. Further, the Authority has examined the additional submissions of the interested parties as under:

- a. As regards the arguments of the interested parties that the Authority failed to properly evaluate the validity of the application by the domestic industry in terms of import data, the Authority notes that the data provided in the application was reasonably sufficient for the purpose of the initiation only. Further, the interested parties have misunderstood the obligation of the Authority at the time of initiation and final findings. Thus, the Authority has rightly proceeded with the initiation on the basis of the information made available in the petition in terms of Rule 5. It is also a settled law that the final determination is required to be based on the information made available by the domestic industry as well as other interested parties after proper examination and verification by the Authority. Therefore, it is clear that the obligation of the investigating Authority at the time of initiation and final findings are different. It is also important to note that during the process of investigation i.e., after initiation, the Authority receives responses from interested parties, and also verifies the information submitted by all the interested parties including domestic industry. Thus, the Authority goes by the verified data submitted by the exporters, domestic industry as well as other interested parties, and as such, the data initially submitted gets rectified, corrected/modified on the basis of the verification during the investigation. Since the present findings are based on duly verified information, no prejudice can be caused to any interested party.
- b. In relation to the submissions relating to violation of Article 3.3 of the ADA, it is noted that there is no violation of Article 3.3 of the ADA as the margin of dumping established in relation to the imports from each country (Bangladesh and Thailand) is more than de minimis as defined in paragraph 8 of Article 5 and the volume of imports from each country is not negligible. It is further noted that the users / importers are using the subject goods produced by Domestic Industry as well as imports interchangeably. The Authority notes that since all the prescribed criteria are fully satisfied, the cumulative analysis proposed in the disclosure statement and done in the final findings is correct and fully in line with the Article 3.3 of ADA.
- c. In relation to the argument regarding the Authority using DG System data in place of DGCI&S data and its disclosure, it is noted that the exporters, during the discussions, submitted that they have exported float glass of various thicknesses under a particular invoice. However, the DGCI&S data has reported entire quantity of that invoice under one thickness head only. This, as per the submissions made by the exporters, has impacted the CIF prices of their exports to India. After analysis of DG Systems data and exporters' questionnaire response, credence was found in the request of the exporters. It is further noted that the Authority has fully disclosed the summary of the aggregate data in the disclosure statement and therefore, no prejudice can be caused to any interested parties. In addition to aforesaid, it is further noted that only after due examination of the transactions and the required analysis, DG Systems data has been relied upon for computation of the volume and value of imports to correlate quantum of exports from specified exporters and validate responses filed, to the extent feasible.

- d. Issues related to injury suffered by the domestic industry and causal link has been addressed in detail in the relevant part of the disclosure statement and also in these final findings. Since no new submissions have been provided by any of the interested parties contrary to the analysis of the Authority and therefore, the Authority confirms its injury analysis.
- e. The Authority has noted that the dumped imports from Malaysia has been causing injury to the Indian industry, however, this conclusion of the Authority does not preclude the fact that simultaneous injury is being caused by imports from Bangladesh and Thailand. The Authority holds that it is not necessary that imports from subject countries in a particular investigation, should be the sole or principal cause of injury. In view of the conclusion of the Authority that dumped imports from subject countries have caused injury to the domestic industry during the POI, the contention that the Malaysian imports had also caused injury, is of no consequence in this case.
- f. With regard to the request for reference-price based duties from participating exporter from Bangladesh as well as importers / users and their association, it is noted that the Authority has analyzed their request on the basis of the information made available and the fact and circumstances of the case, and has recommended reference price-based duties after analysing the factual matrix of the case.
- g. In relation to the submission of the domestic industry regarding analysis of threat of material injury, as imports have increased multifold post initiation of the investigation, the Authority notes that the information available on the record indicates material injury to the domestic industry on account of dumped imports of subject goods from subject countries.
- h. With regard to submission by the user/importer as well as the domestic industry about adjustment of freight in the calculations of injury margin, it is noted that injury margin has been determined as per the consistent practice of the authority in terms of the Annexure III of the Rules.
- i. With regard to the submission relating to segregating injury caused to the domestic industry due to the impact of COVID-19, it is noted that impact of COVID has been adequately addressed in the computation of non-injurious price by adopting the principles of normalization and optimization. Further, due to the inherent nature of the product, domestic industry has no option but to keep its furnace and production operational throughout the period of investigation. It is further noted that none of the interested parties has provided any information / evidence to substantiate their submission as how the COVID has adversely impacted the operations of the domestic industry.
- j. With regard to the submission on low quantum of imports from subject countries, it is noted that imports from the subject countries are above 3% of the total imports. Further, it is noted that despite low quantum of imports, domestic industry is adversely affected by their price, and is forced to keep their prices at non remunerative levels, which is ultimately affecting their operating performance.

- k. In relation to the submissions relating to insufficient information relating to normal value, export price and dumping margin, it is noted that the information provided by the domestic industry in the application was found to be sufficient for the purpose of the initiation of the investigation in terms of Rule 5. It is also important to note that the Authority has used verified information in the final findings. Moreover, for other non-participating exporters from Bangladesh and Thailand, the Authority has used information available in terms of Rule 6(8) and therefore, no prejudice has been caused to any interested parties.

J. INDIAN INDUSTRY INTEREST & OTHER ISSUES

100. The Authority recognizes that the imposition of anti-dumping duties might affect the price levels of the product in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, imposition of anti-dumping measures would remove the unfair advantages gained by the dumping practices, prevent the decline of the domestic producers who are mostly from small and micro small segments, and help maintain availability of wider choice to the consumers of the subject goods. The purpose of anti-dumping duties, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping duties, therefore, would not affect the availability of the product to the consumers. The Authority notes that the imposition of the anti-dumping measures would not restrict imports from the subject countries in any way, and therefore, would not affect the availability of the product to the consumers.
101. The Authority considered whether imposition of ADD shall have adverse public interest. For the same, the Authority examined whether the imposition of the anti-dumping duty on imports of the product under investigation would be against the larger public interest. This determination is based on consideration of information on record and interests of various parties, including domestic industry, other domestic producers, importers and consumers of the product.
102. The Authority issued gazette notification inviting views from all interested parties, including importers, consumers and other interested parties. ' The Authority also prescribed a questionnaire for the consumers to provide relevant information with regard to present investigations, including possible effect of ADD on their operations' The Authority sought information on, inter-alia interchange ability of the product supplied by various suppliers from different countries, ability of the domestic industry to switch sources, effect of ADD on the consumers, factors that are likely to accelerate or delay the adjustment to the new situation caused by imposition of ADD. Some of the imports and one association participated in the investigation. It is noted that the neither the importer nor the association has provided any relevant information regarding the impact of the anti-dumping duties. On the contrary, they have admitted that only because of price competitiveness, they are buying from subject countries. They have also requested for imposition of anti-dumping duties on reference-price mechanism, so that interest of all concerned can be protected.

103. Further, in this regard, the Authority re-iterates that the imposition of the anti-dumping measures would not restrict imports from the subject countries in any way, and therefore, would not affect the availability of the product to the consumers.
104. Even though the Authority has prescribed formats for the users to quantify the impact of ADD and elaborate how imposition of ADD shall adversely impact them, it is noted that none of the users have provided relevant information. It is, thus, noted that the interested parties have not established impact of ADD on the user industry with verifiable information. Further post initiation letters from different micro level organizations supporting the investigation clearly indicates the importance of investigation for them. The impact of anti-dumping duties on end consumer will be very miniscule but it will act as catalyst in their recovery path. Thus, non-imposition of antidumping duty will adversely impact the indigenous production of the product concerned. From the information on record, it is also noted that the impact of anti-dumping duty is miniscule to the consumers of the product under consideration, and the Authority is of the view that the imposition of anti-dumping duty will be in public interest. In view thereof, recommending reference price-based duties will not prejudice the commercial as well as legal interests of the interested parties including domestic industry as well as the exporters.

K. CONCLUSION AND RECOMMENDATIONS

105. Having regard to the contentions raised, information received, submissions made and facts available before the Authority as recorded in these findings and on the basis of the determination of dumping, and consequent injury to the domestic industry made hereinabove, the Authority concludes that:
- a. The product under consideration has been exported from the subject countries at a price below the normal value, thus resulting in dumping.
 - b. The examination of the imports of the subject goods and the performance of the domestic industry shows that the volume of imports from the subject countries have increased in absolute terms and also in relation to consumption in India.
 - c. The dumped imports of the subject goods from the subject countries are undercutting the prices of the domestic industry. The landed price of the subject goods is below the cost of sales as well as selling price of the domestic industry. Further, the price undercutting has led to depressing effects on the prices of the product in the market.
 - d. That the volume and price effects caused by the dumped imports of the subject goods from the subject countries has adversely impacted the profits, cash profits and return on capital employed of the domestic industry during the POI. It is also noted that profit, cash profit and ROCE has turned negative during the POI.
 - e. There is causal link between dumping of the product under consideration from these subject countries and injury to the domestic industry.

- f. The interested parties have not established the impact of ADD on the user industry with verifiable information. Since the duty recommended is based on lesser duty rule, the duty recommended is fairly reasonable and it is not likely to cause any adverse impact on the downstream industry.
- g. The Authority notes that the investigation was initiated and notified to all the interested parties and adequate opportunity was given to the domestic industry, exporters, importers and other interested parties to provide information on the aspects of dumping, injury and the causal link. Having initiated and conducted the investigation into dumping, injury and causal link in terms of the provisions laid down under the Rules, the Authority is of the view that imposition of anti-dumping duty is required to offset dumping and injury. Therefore, the Authority recommends imposition of anti-dumping duty on imports of subject goods from the subject countries.
- h. In terms of provisions contained in Rule 4(d) & Rule 17(1) (b) of the Rules, the Authority recommends imposition of anti-dumping duty equal to the lesser of margin of dumping and the margin of injury, so as to remove the injury to the domestic industry. Taking into account factual matrix of the case, and having regard to information provided, and submissions made by interested parties, it is considered appropriate to recommend benchmark/reference form of anti-dumping duties. The Authority recommends imposition of anti-dumping duties on import of the subject goods originating in or exported from the subject countries, from the date of notification to be issued in this regard by the Central government as the difference between the landed value of subject goods and the reference price indicated in column 7 of the table below, provided the landed value is less than the value indicated in column 7.
- i. The landed value of imports for this purpose shall be the assessable value as determined by the customs under the Customs Act, 1962 and applicable level of custom duties except duties levied under Section 3, 3A, 88, 9 and 9A of the Customs Tariff Act, 1975.

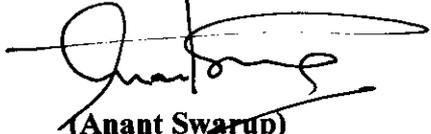
Duty Table

S. N.	Sub Heading or Tariff item	Description of Goods	Country of Origin	Country of Export	Producer	Reference Price	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

1.	7005	Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive), the nominal thickness being as per BIS 14900:2000	Bangladesh	Any country including Bangladesh	Nasir Float Glass Industries Ltd.	306.10	MT	USD
2.	-do-	-do-	Bangladesh	Any country including Bangladesh	Nasir Glass Industries Ltd.	306.10	MT	USD
3.	-do-	-do-	Bangladesh	Any country including Bangladesh	Any other than S.no. 1 and 2	306.10	MT	USD
4.	-do-	-do-	Any country other than Bangladesh and Thailand	Bangladesh	Any	306.10	MT	USD
5.	-do-	-do-	Thailand	Any country including Thailand	Any	306.10	MT	USD
6.	-do-	-do-	Any country other than Bangladesh and Thailand	Thailand	Any	306.10	MT	USD

I. FURTHER PROCEDURE

106. An appeal against these findings after its acceptance by the Central Government shall lie before the Customs, Excise and Service tax Appellate Tribunal in accordance with the Customs Tariff Act, 1975 as amended in 1995 and Customs Tariff Rules, 1995.



(Anant Swarup)
Designated Authority