

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

F. No. 6/7/2019-DGTR
Government of India
Department of Commerce
Ministry of Commerce & Industry
Directorate General of Trade Remedies
4th Floor, Jeevan Tara Building, 5, Parliament Street, New Delhi – 110001

Dated: 15th May, 2020

NOTIFICATION

FINAL FINDING

(OI CASE No: 06/2019)

Subject: Anti-dumping investigation concerning imports of “Digital Offset Printing Plates” originating in or exported from China PR, Japan, Korea RP, Taiwan and Vietnam.

BACKGROUND OF THE CASE

F. No. 6/7/2019-DGTR: Having regard to the Customs Tariff Act, 1975, as amended from time to time (hereinafter also referred to as the Act) and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules 1995, as amended from time to time (hereinafter also referred to as the Rules) thereof;

1. M/s. Technova Imaging Systems (P) Ltd. (hereinafter also referred to as “the Applicant” or “the Domestic Industry”) has filed an Application before the Designated Authority (hereinafter also referred to as “the Authority”) in accordance with the Act and the Rules for imposition of Anti-dumping duty on imports of “Digital Offset Printing Plates” (hereinafter also referred to as “subject goods”) originating in or exported from China PR, Japan, Korea RP, Taiwan and Vietnam (hereinafter also referred to as the “subject countries”).
2. The Authority, on the basis of prima facie evidence submitted by the Applicant, issued a public notice vide Notification No. 6/7/2019 - DGTR dated 16th May, 2019, published in the Gazette of India, initiating the subject investigation in accordance with the Rule 5 of the Rules to determine existence, degree and effect of the alleged dumping of the subject

goods, originating in or exported from the subject countries, and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the alleged injury to the Domestic Industry.

3. The Authority, in terms of Rule 12 of the Rules, issued a public notice vide Notification No. 6/7/2019 -DGTR dated 3rd October 2019 notifying Preliminary Findings in the investigation. Pursuant to the recommendation by the Authority, the Central Government imposed provisional duties vide Notification No. 02/2020 – Customs (ADD) dated January 30, 2020.

A. PROCEDURE

4. Procedure described herein below has been followed with regard to this investigation by the Authority:
 - a) The Authority notified the Embassy/Representatives of the subject countries in India about the receipt of the anti-dumping Application before proceeding to initiate the investigation in accordance with sub-rule (5) of Rule 5 supra.
 - b) The Authority issued a public notice dated 16th May 2019, published in the Gazette of India, Extraordinary, initiating the subject anti-dumping investigation.
 - c) 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 in India, other Indian producers and the domestic industry as per the addresses made available by the Applicant and requested them to make their views known in writing within 40 days of the initiation notification. The Authority extended the time limit for filing the questionnaire response to 22nd July 2019.
 - d) The Authority provided a copy of the non-confidential version of the Application to the known producers/exporters and to the Embassy of the subject countries and known importers/users in India in accordance with Rule 6(3) of the Rules supra.
 - e) The Embassies of the subject countries in India were also requested to advise the exporters/producers from the subject countries to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire sent to the known producers/exporters was also sent to the Embassies along with the names and addresses of the known producers/ exporters from the subject countries.
 - f) The Authority sent Exporter's Questionnaire and Market Economy Treatment Questionnaire (only for China) to the following known producers/exporters to elicit relevant information in accordance with Rule 6(4) of the Rules:

China PR

- (i) M/s. Kodak (China) Graphic Communication Company Limited
- (ii) M/s. Henan Huida Printall Digital Material Technology Co.
- (iii) M/s. Lucky Huaguang Graphics Co. Ltd.

Vietnam

- (iv) M/s. Mylan Printing Media Corporation

Korea RP

- (v) M/s. Jeil C&P Co., Ltd.

Taiwan

- (vi) M/s. Top High Image Corporate

Japan

- (vii) M/s. Fujifilm Corporation

g) In response to the initiation of the subject investigation, following producers/exporters from the subject countries have responded by filing questionnaire response:

- (i) M/s. Fujifilm Corporation, Japan
- (ii) M/s. Fujifilm Global Graphics System, Japan
- (iii) M/s. Fujifilm Printing Plate (China) Co. Ltd., China PR
- (iv) M/s. Fujifilm (China) Investment Co. Ltd., China PR
- (v) M/s. Kodak (China) Graphic Communications Company Limited
- (vi) M/s. Kodak (China) Investment Co Ltd.
- (vii) M/s. Lucky Huaguang Graphics Co. Limited
- (viii) M/s. Shanghai Strong State Printing Equipment Limited
- (ix) M/s. Anhui Strong State Printing Materials Co., Ltd.
- (x) M/s. Jeil C&P Co., Ltd.
- (xi) M/s. Mylan Printing Media Corporation

h) The Authority sent Importer's Questionnaires to the following known importers/users of subject goods in India calling for necessary information in accordance with Rule 6(4) of the Rules:

- (i) M/s. Kodak India Private Ltd., Mumbai
- (ii) M/s. Fujifilm India Private Ltd., Harayan
- (iii) M/s. Kapoor Imaging Private Ltd., Chennai
- (iv) M/s. Nippon Color, Mumbai
- (v) M/s. J.N. Arora Trading Company, New Delhi
- (vi) M/s. Sunil Enterprises, New Delhi
- (vii) M/s. Bright Enterprises, Andhra Pradesh
- (viii) M/s. Vishal Print Traders Pvt. Ltd., Mumbai
- (ix) M/s. Vairam Enterprises, Tamil Nadu
- (x) M/s. Bennet, Coleman & Co. Ltd., Mumbai
- (xi) M/s. Jagran Prakashan Ltd., Uttar Pradesh

i) The following importers of the subject goods has responded by filing an Importer's questionnaire response.

- (i) M/s. Kapoor Imaging Private Limited

- (ii) M/s. Fujifilm India Private Limited
 - (iii) M/s. Kodak India Private Limited
 - (iv) M/s. Bright Enterprises
 - (v) M/s. Nippon Color
- j) Apart from the respondent exporters and importers mentioned above, some legal submissions have been received on behalf of the following parties during the course of this investigation.
- (i) All India Federation of Master Printers
 - (ii) HT Media Ltd.
 - (iii) Metrostar Print Solutions Pvt. Ltd.
 - (iv) Government of Korea
 - (v) Government of Taiwan
 - (vi) Toray Industries, Inc.
 - (vii) NPT Offset Press Pvt. Ltd.
 - (viii) RKL Printers
- k) The Authority made available non-confidential version of the evidence presented by various interested parties in the form of a public file kept open for inspection by the interested parties. Submissions made by all interested parties have been taken into account for the purpose of present disclosure statement.
- l) Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to provide the transaction-wise details of imports of subject goods for the past three years, and the period of investigation, which was received by the Authority. The Authority has, relied upon the DGCI&S data for computation of the volume of imports and its analysis after due examination of the transactions.
- m) 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.
- n) Physical inspection through on-spot verification of the information provided by the Applicant domestic industry, to the extent deemed necessary, was carried out by the Authority. Only such verified information with necessary rectification, wherever applicable, has been relied upon for the purpose of Disclosure statement.
- o) In accordance with Rule 6(6) of the Rules, the Authority also provided opportunity to all interested parties to present their views orally in a hearing held on 16th August, 2019. Subsequently, another public hearing was held on 5th December, 2019 in view of the change of the Designated Authority, which was attended by various parties. All the parties who had attended the oral hearing were provided an opportunity to file

written submissions, followed by rejoinders, if any.

- p) At the time of initiation, the Authority adopted most recent period i.e 1.7.2018 to 31.3.2019 as POI. The Period could not be considered from 1.4.2018 onwards as the earlier AD duty continued till June 2018. Hence, the Authority adopted the period of investigation of 9 months. POI of less than 12 months has been adopted by the Authority in a number of anti-dumping investigations.
 - q) The Authority notified the Preliminary Findings to all interested parties. As recorded in the Preliminary Findings, the Authority invited comments on the same and the views of the interested parties on the preliminary determination has been considered and addressed to the extent possible for the purpose of present Disclosure Statement.
 - r) The submissions made by the interested parties during the course of this investigation, wherever found relevant, have been addressed by the Authority, in this disclosure statement.
 - s) Information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims wherever warranted and such information has been considered as confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non confidential version of the information filed on confidential basis.
 - t) 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 views/observations on the basis of the facts available.
 - u) Desk verification of the information provided by the responding producers and exporters from subject countries to the extent deemed necessary, was carried out by the Authority. Only such verified information with necessary rectification, wherever applicable, has been relied upon for the purpose of Disclosure Statement.
 - v) The Authority issued disclosure statement on 20/4/2020. Extension to file response to disclosure was also granted.
 - w) ‘***’ in the present Final Findings Notification represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules.
 - x) The exchange rate for the POI has been taken by the Authority as Rs.71.06 = 1 US\$.
- Note: \$ = US \$**

B. SCOPE OF PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

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

“The product under consideration in the present Application is “Digital Offset Printing Plates”, also commonly referred to as “Digital Plates”. Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a ‘computer to the plate’ (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image. Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. Digital Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The performance of Digital Plates may also be improved with lesser use of chemicals in the plate development process making it environment-friendly, also known as Digital Offset “chem-free”/ “green plates”. Similarly, the performance of Digital Plates may also be improved to make it process-less plates. The coating components, also known as ‘sensitizers’, vary for different types of plates. Based on the coating components and laser type of platesetters, the Digital Plates may be broadly classified into three categories namely Thermal, Violet and CtCP/UV CtP (‘Computer to-Conventional Plate’).

- i. Digital Offset Printing Plates that are exposed using infra-red energy is called Thermal plates;*
- ii. Digital Offset Printing Plates that are exposed using visible and near-visible light energy (violet lasers) are called Violet plates; and*
- iii. Digital Offset Printing Plates that are exposed using ultra-violet rays are known as CtCP/UV CtP plates.*

All types of Digital Plates in all dimensions are covered within the scope of the product under consideration. The subject goods fall under Tariff Sub-heading ‘8442.50’ of the Act. However, there have been imports of the subject goods under other headings such as 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 as well. Customs classifications are therefore indicative only and the product description would prevail for identifying the product.”

B.1 Submissions made by the Domestic Industry

6. The submissions made by the Domestic Industry with regard to product under consideration and like article and considered relevant by the Authority are as follows:
 - a) The product under consideration in the present Application is “Digital Offset Printing Plates”, also commonly referred to as “Digital Plates”. Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a ‘computer to the plate’ (CtP) using lasers, unlike the analog workflow

that requires an intermediary film to transfer the image. Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. The coating formulations vary for different types of plates.

- b) Digital Offset Printing Plates are made from High purity litho grade aluminium coils. These aluminium coils undergo manufacturing process of electro graining, anodizing and coating on fully integrated process line to get converted to Digital Offset Plates. There are three types of digital offset printing plates, namely:
 - i. Thermal plates;
 - ii. Violet plates; and
 - iii. CtCP/UV CtP plates.
- c) All these varieties of plates are manufactured in the same plant and can be used interchangeably for offset printing.
- d) Digital Offset plates that are imaged using infra-red energy (Thermal laser) on Thermal platesetters are called Thermal plates. Digital Offset plates that are exposed using visible and near visible light energy (violet lasers) on Violet platesetters are called Violet plates. Digital Offset plates that are exposed using ultraviolet rays on UV platesetters are called UV-CtP/CtCP plates.
- e) The imaged plate is then developed in a processor wherein the non-image area is dissolved using an alkaline developer. The plate is then gummed and ready for mounting on the printing-press for printing.
- f) As the technology develops, there are some improvements made in the plates. In addition to the standard /conventional plates there are other variants of plates available such as Chem-free and Process less versions of the Digital Offset Plates.
- g) In the Chem-free plates, there is no need for the alkaline developer to be used. Instead the non-image area is removed by Chemistry-free gum. Hence, for use of Chem-free plate, the processor is replaced by a clean out unit. This results in an environment friendly process and saving of water for the users. This is the main benefit in case of Chem-free plates. The Chem-free plates are available in both Thermal as well as Violet technologies.
- h) In case of Process-less plates, there is no need for a clean out unit. The non-image area is directly removed on the press. This results in productivity improvement in the plate making process. These are photopolymer negative working thermal plates. There is a continuous technological innovation in these plates.
- i) Coating used in the standard /conventional plates are photo sensitive diazo sensitizers. Chem-free and Process-less plates use higher complex monomers, polymers and photo initiators. These plates are priced at minimum 5% to 10% higher than the standard /conventional plates in India.
- j) Double layer plates are nothing but double coating on the plates which imparts robustness to the plate and enable the users to obtain a higher run length for their specific needs. TechNova currently manufactures Double layer Thermal and Violet plates on its existing plant.

- k) Digital Offset Printing Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The range includes plates that require chemicals for processing the plates; and also, environmentally friendly that require no chemicals or water for processing.
- l) TechNova manufactures plates of all thickness. Besides the standard thickness of 0.28 mm, TechNova is currently manufacturing plates of thickness 0.15mm, 0.20 mm ,0.25 mm and 0.40 mm. Existing manufacturing plants are capable of producing plates of all thickness.
- m) As regards manufacturing of Double layer UV CtP plates, it is not commercially viable for the users to use Double layer UV CtP plates as the UV CtP plates are used for print jobs of shorter run length and relatively lower print quality. The user requirement for such short length print job can be catered by single layer UV CtP plates (which are also known as conventional/standard plates). “Shorter run length” job market is very price conscious segment which uses the single layer plates to be cost effective. TechNova has the full capability of manufacturing Double layer UV CtP plates if there is a commercial demand for the product. It may be noted that the price of Double layer UV CtP plates is higher than the conventional/single layer UV CtP plates. Further, Applicant routinely manufactures Double Layer - Thermal (Elite) and Violet. Therefore, the Applicant can easily produce double layer UV CtP Plates.
- n) TechNova manufactures Thermal process-less plates, under Agfa Technology transfer agreement. TechNova is only one of four (others being Kodak, Fuji and Agfa themselves) who manufacture process-less plates in the world. Further, it is submitted that end-use, physical appearances, characteristics, etc. are the same for process-less plates and other types of digital plates. It is merely another category of the same product used by the same customers in the same printing press, and excluding this for any reason whatsoever will lead to widespread circumvention
- o) TechNova submits that no one in the world markets Violet and UV-CtP Process-less plates. Consequently, there are no imports of these during Period of Investigation or based on information available with the Applicant, even till date or any time in the past.
- p) TechNova can produce Chem-free UV CtP plates on its existing plant and machinery and supply the same. However, the costs for the same are significantly higher than conventional UV CtP plates; therefore, there is no demand for such plates. Further, based on the market intelligence no demand or imports, made during the Period of Investigation or even till date.
- q) TechNova has in the past produced and manufactures currently negative working UV CtP, PS and Thermal Plates. Therefore, claims of not doing so are baseless and without any evidence.
- r) TechNova is capable of producing all variants of PUC including the variants like Double Layer UV CtP Plates, Plates of Thickness of 0.25mm, Process-less Plates, Violet and UV-CtP Process-less Plates, Chem-free UV CtP, and Negative working

- UV CtP, PS and Thermal plates which are sought to be excluded from the scope of the investigation by few of the interested parties. No end-users have sought exclusions of these types of plates but only the Exporters or Importers have sought exclusion.
- s) TechNova manufactures widest range of products and has the capability to produce entire range of the plates, including most of the above versions. After seeding and testing the technologies in the Indian market, technology for all the latest and tested versions the digital plates have been transferred from Agfa Graphics.
 - t) As regards Waterless CtP plates, Letterpress Plates and Flexo Plates, TechNova has imported some of the above varieties and full disclosure has been made to the Authority. All these plates are priced 2-3 times of Digital Offset Printing Plates. Regrettably, given the history and propensity of the importers and exporters to circumvent duties based on any exemptions, TechNova is not supporting the exclusion of these varieties.
 - u) The claim for exclusion of certain variants of Plates from the scope of the investigation is an attempt to create a loophole for potential circumvention of anti-dumping duties in the future. Given the history of circumvention by some importers, this apprehension of the Applicant is not entirely unwarranted.
 - v) TechNova has made imports in insignificant quantities from China PR during the POI. The imports made by TechNova from China PR were mainly to retain and continue to service few limited customers which were offered abysmally low prices from exporters from subject countries and in particular China. In some cases, the price from the Chinese exporters were below the cost of production of PUC for TechNova.
 - w) TechNova has entered into a long-term technology transfer agreement with M/s Agfa Gaevert, Brussels, Belgium. Under this agreement, M/s Agfa will be transferring Technology of its entire current and future evolving range of Digital Offset Printing Plates. This technology will be absorbed and customized by TechNova for local manufacturing and marketing of these in India of these Digital Offset Plates.
 - x) The Digital Offset Printing plates technology is continuously evolving technology with improvements and enhancement in features viz: environment friendly features, productivity improvement, cost saving etc. As a part of these technology transfer process, Agfa transfers the technology of a new product to TechNova after it has launched it in Europe. Before such technology transfer, TechNova imports these digital printing plates from Agfa, Belgium, and test markets the same to its select customers. The plates at these beta sites are tested to ensure consistency and compatibility to the local conditions.
 - y) Once the customers approve the plates, and the technology is transferred by them to TechNova. TechNova manufactures the plates in its plants in small batches and supplies it to the customers for trials. During this period supplies of both locally manufactured and imported plates from Agfa are made parallelly to the customer. Once the customer finds the quality comparable with the imported plates, the imports are stopped and TechNova supplies the same from its plants.

- z) During the entire period, the imported plates are sold under commercial invoices to the customers. As an example, TechNova was importing N-91 plates from Agfa which were for seeding the market and Beta testing purposes. Currently TechNova manufactures these plates and supplies to the customers and no more imports of these plates are made now.
- aa) In earlier investigations (Original and SSR), various interested parties have requested for certain exclusions from the scope of the product under consideration, however, it was established and verified that the Domestic Industry was able to produce and supply all the variants of the imported products and the imported products were established to be the like article in all the aspects.
- bb) All types of Digital Offset Printing Plates in all dimensions are covered within the scope of the product under consideration. The subject goods fall under Tariff Sub-heading '8442.50' of the Act. However, there have been imports of the subject goods under other headings such as 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 as well.

B.2 Views of the other interested parties

7. The submissions made by the exporters, importers, users and other interested parties with regard to product under consideration and like article, and considered relevant by the Authority, are as follows:
 - a) The Domestic Industry has imported Process-free plates and double layer plates from Agfa Graphics in substantial quantity and the Domestic Industry has not manufactured Process-free plates and double layer plates in India during the POI. Therefore, Process free plates should be excluded from the scope of the investigation.
 - b) The Domestic Industry claims of the product range in its Petition and during the oral hearing, is misleading as established by imports from non-subject countries such as Belgium. The claim made by the Applicant of manufacturing the full range of product is highly misleading and factually incorrect.
 - c) Technova does not manufacture 0.25mm, the Applicant stated that 0.25mm plates has no market and hence they do not manufacture these plates but if there are any requirements they will produce. So, they themselves confirm that they do not manufacture these plates so all types of plates of 0.25mm should not be subjected to anti-dumping duty.
 - d) The Applicant has given incorrect information about manufacturing following plates:
 - a) Double layer CtCP/PS/Thermal plates
 - b) Negative working CtCP plates
 - c) Chem-Free/Low-chem CtCP plates
 - d) Process-less Plate CtCP/Thermal/Violet Plates

So above plates should not be under anti-dumping duty review
 - e) The Domestic Industry does not manufacture Waterless CtP Plates. Waterless CtP

Plates cannot simply be interchangeably used by the printers which use Digital Offset Printing Plates. Waterless CtP Plates are imported under tariff heading 3701.3000. Use of Waterless CtP Plates in India is limited to Security Card printing and Label printing, like food or industrial labels, using specially designed printing presses for waterless printing. Therefore, Waterless CtP Plates are different from Digital Offset Printing Plates and therefore should be excluded from product under consideration in the current investigation.

- f) Applicant's product range as claimed in their petition and during oral hearing is incomplete and claim made by the Applicant of manufacturing the full range of product is highly misleading.
- g) Kodak submits that KCGCCL manufactures 'Sonora' process free plates and has already requested the Authority to exclude the same from the scope of PUC. Kodak has submitted the claim for exclusion of 'process free' plates at the stage of filing the questionnaire response and the domestic industry has neither rebutted the said claim nor submitted any documentary evidence to the contrary. Despite the above, the Authority in the Preliminary Findings has noted that the Domestic Industry manufactures all the variants of digital offset printing plates of all widths including Chem-free plates, Process-less plates and Double layer plates. Moreover, the Authority in the Preliminary Findings has not specifically concluded that TechNova has manufactured process free plates during the POI and erroneously included 'process free' plates within the scope of PUC.
- h) During the oral hearing submissions Kodak highlighted that domestic industry manufactures 'process less' plates under brand name 'Avatar' and not the 'process-free' plates. Further, process less and process free plates are not 'like' articles in terms of antidumping law since 'process free plates' are produced by different manufacturing process and possess distinct technical characteristics and Application for end use. Moreover, the customers also perceive 'process less' and 'process free' as two different products. In fact, TechNova is also importing 'process free' plates from Agfa and not manufacturing the same in India. In case the two product categories had been treated by the final user as a 'like product', TechNova would not be required to import 'process free' plates.
- i) Process less and process free plates are not 'like' articles in terms of antidumping law since 'process free plates' are produced by different manufacturing process and possess distinct technical characteristics and Application for end use. TechNova is also importing 'process free' plates from Agfa and not manufacturing the same in India. In case the two product categories had been treated by the final user as a 'like product', TechNova would not be required to import 'process free' plates.

B.3 Examination by the Authority

8. The submissions made by the interested parties and the Domestic Industry with regard to

the PUC related issues and considered relevant by the Authority are examined and addressed hereunder.

9. The product under consideration is the imported product which is allegedly causing injury to the Domestic Industry. The Authority notes that there are three types of digital offset printing plates viz. Thermal plates, Violet plates and CtCP/UV CtP plates. The Authority further notes that with the evolvement of technology, there are other variants of plates available such as Chem-free, double layer and Process less versions of the Digital Offset Plates.
10. The Authority notes on the basis of evidence and the information on record that in case of chem-free plates, there is no need for the alkaline developer to be used and the processor is replaced by a clean out unit which results in an environment friendly process and saving of water for the users. In case of Process-less plates, there is no need for a clean out unit as well. In case of Process-less plates, the non-image area is directly removed on the press. This results in productivity improvement in the plate making process. In case of Double layer plates there is double coating on the plates which imparts robustness to the plates and enables the users to obtain a higher run length for their specific needs.
11. With regard to the contention of the interested parties for exclusion of certain products from the scope of PUC, the Authority notes as under:
 - a) As regards exclusion of Process-free Plates or Process-less Plates from the scope of PUC, the Authority notes that the end-use, physical appearances, characteristics, etc. are the same for Process free Plates and other types of digital plates. It is merely another category of the same product used by the same customers. The Authority further notes that an examination of records and the evidence provided by the Domestic Industry clearly demonstrates that Process-less thermal plates are being manufactured and sold by the Domestic Industry. The Domestic industry imported them first from Agfa Europe as part of technology transfer understanding and in May 2019 manufactured the same. No evidence has been submitted by interested parties to demonstrate if there is any demand for other variants of Process-less Plates (i.e. Violet and UV CtP) at a commercial scale. Further, there is no evidence on record to show that these other variants were imported by any importer during the POI. No claim on any adjustment on export price due to change in some technical process or equipment has also been made by any interested party. Thus, the Authority has not excluded the process free/process-less plates in any variant from the scope of the PUC.
 - b) As regards exclusion of Double Layer CtCP plates, it is noted that the Domestic Industry manufactures Double Layer plates in Thermal and Violet segments of the PUC. The Domestic Industry also has capability to manufacture double-layer CtCP

plates on the same plant and machinery if there is a demand. However, typically single layer UV CtP plates serve the purpose of the customer. Further, the prices of Double Layer UV CtP plates would be significantly higher and because of this reason there is hardly any demand for the same. Therefore, there is no reason for exclusion of Double Layer CtCP plates. Further no claim on adjustments due to an extra coating has been made by any interested party. Thus, the Authority has not excluded Double Layer plates in any variant of Digital offset printing plates from the scope of the investigation.

- c) As regards exclusion of Chem-free CtCP Plates, the Authority notes that the Domestic Industry can manufacture these plates on its existing plant and machinery. The prices of these plates would be significantly higher than conventional UV CtP plates. Further, no evidence has been provided to demonstrate demand for Chem-free UV CtP plates on a commercial scale. Also, the Authority has not observed any imports of Chem-free CtCP plates and in any case, the Chem free is an ecofriendly variant of the PUC and has the same end use as the conventional UV Ctp Plates. Therefore, the Authority has not excluded Chem-free plates in any variant of Digital offset printing plates from the scope of the investigation.
- d) As regards the exclusion of Negative working UV CtP plates, it is noted that the Domestic Industry in the past has manufactured Negative working UV CtP plates and can supply the same if there is a demand for the same. Therefore, the Authority has not excluded Negative working plates in any variant of Digital offset printing plates from the scope of the investigation.
- e) On the issue of Domestic Industry not producing and selling PUC having a thickness of 0.25mm, it is noted that Domestic Industry supplies PUC having a thickness of 0.40mm, 0.28 mm, 0.20 mm, and 0.15mm. The interested parties have provided no evidence to demonstrate that despite the Domestic Industry manufacturing plates of various thickness including 0.40 mm, 0.28 mm, 0.20 mm and 0.15 mm, the Domestic Industry cannot manufacture 0.25 mm thickness. On the contrary, the evidence on record shows that the Domestic Industry has manufactured plates of 0.25 mm thickness. Therefore, the Authority holds that Digital offset printing plates of all thickness are included in the scope of the investigation.
- f) As regards the exclusion of Toray waterless CtP Plates, it is noted that the waterless CtP Plates are typically not used for paper printing rather it is used for printing on specialized materials such as credit cards, security card printing etc. The Authority further notes that the Domestic Industry does not manufacture waterless CtP Plates. Further, no other producer except Toray has sought exclusion of waterless CtP plates from the scope of the PUC. Also, the Authority notes that other than Toray, no producer/exporter from the subject countries has exported waterless CtP plates to India during the POI. The Authority has excluded waterless CtP Plates from the scope

of product under consideration.

12. With regard to like article, Rule 2(d) of the 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. After considering the information on record and the post disclosure comments, the Authority holds that there is no known difference in product under consideration exported from subject countries and the subject product produced by the Domestic Industry. The subject goods produced by the Domestic Industry are comparable to the subject goods exported from subject countries in terms of characteristics such as physical & chemical characteristics, functions & uses, product specifications, and tariff classification of the goods. The two are technically and commercially substitutable. The consumers are using the two interchangeably.
14. Thus, the Authority holds that the subject goods produced by the Applicant are like article to the product under consideration exported from the subject countries, in accordance with the Rules.
15. On the basis of submissions made by various interested parties, the information on record and post disclosure comments, the Authority holds that the product under consideration is *"Digital Offset Printing Plates"*. Digital offset printing plates are used in the printing industry for transferring data as an image onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a 'computer to the plate' (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image. Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. Digital Offset Printing Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The range includes plates that require chemicals for processing the plates; and also, environmentally friendly that require no chemicals or water for processing. The coating formulations vary for different types of plates. There are three types of digital offset printing plates namely,
 - i. Thermal plates;
 - ii. Violet plates; and
 - iii. CtCP/UV CtP plates.
16. The Authority has taken note of post disclosure comments and hold that all types of Digital Offset Printing Plates in all dimensions and thickness are covered within the scope of the product under consideration. However, waterless CtP plates is excluded from the scope of

the PUC for reasons elaborated above.

17. PUC falls under tariff item '8442.50' of the Act. The PUC is also being imported under other Customs Tariff Items 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 etc. Imports of PUC made under all the various HS codes have been taken into consideration for the purpose of injury assessment. The customs classification is indicative only and is in no way binding on the scope of the present investigation.

C. SCOPE OF DOMESTIC INDUSTRY & STANDING

C.1 Views of the domestic industry

18. The submissions made by the Domestic Industry during the course of the investigation with regard to scope of Domestic Industry & standing are as follows:

- a) The Applicant, M/s. TechNova Imaging Systems (P) Ltd., is a producer of the subject goods in India. There are three more known domestic producers of the product under consideration, namely, M/s Metrostar Print Solutions Pvt. Ltd., M/s. Akshaya Imaging Systems Pvt. Ltd. and M/s. Orion Photosensitive Systems Pvt. Ltd.
- b) The Applicant has imported the product under consideration from China PR to an extent of 3.2% of its production during the POI. The imports were made primarily to offset the massive dumping from China as it was a matter of survival for the Applicant. The imports have now stopped, and the Applicant does not intend to import any additional quantities into India in the foreseeable future. The Applicant is not related to any importer in India or any exporter from subject countries.
- c) The Applicant has relied upon the decision of the Hon'ble High Court of Madras in *Nirma Limited v. Saint Gobain Glass*, where the Hon'ble Court held that the Authority has discretion to consider the imports and ascertain if the Applicant has lost its "essential characteristics" of being a manufacturer by the imports from subject countries.
- d) TechNova has invested over Rs. 400 crores in its manufacturing facilities and other assets and continues to invest to enhance its capacities. In addition to this, 3500 families depend for their livelihood on TechNova who has intention to remain in the business of manufacturing.
- e) The Applicant holds a major proportion of total Indian production of the PUC. The Applicant's share in total Indian production of PUC is more than 90% during the POI. Accordingly, the Applicant satisfies the requirement of standing and thus constitutes 'Domestic Industry' in India for the product concerned in terms of Rule 2(b) read with

Rule 5(3) of the Rules.

C.2 Views of the other interested parties

19. The submissions made by various other interested parties with regard to the scope of Domestic Industry & standing are as under:

- a) The Applicant has Imported the PUC from subject countries in significant quantities during the POI. Therefore, the Applicant is not eligible to be a Domestic Industry pursuant to Rule 2(b) of Anti-dumping Rules.
- b) During the oral hearing, the Applicant accepted to have imported the subject goods from the subject countries. The imports made by the Applicant are approximately 3% of production and 7% of total imports during POI. The import from the subject countries amount to almost 1.2 million sq. mt., which is more than the export of some of the countries.
- c) Jeil C&P Co. Ltd., Korea RP has submitted that the Applicant's standing is questionable since the Applicant, by importing the PUC does not qualify as the Domestic Industry in this Investigation. The Applicant's imports must be evaluated not only against the Applicant's production, but also the total imports from subject countries and the domestic demand in India during the period of investigation.
- d) Filing of the importer's questionnaire is mandatory for the Applicant and in absence of an importer's questionnaire response, the Authority should consider TechNova as non-cooperative for not providing the Authority as well as other interested parties, the information relevant for the present investigation.
- e) There are four producers of domestic like article in India namely (i) TechNova; (ii) Metrostar; (iii) Akshaya Imaging and; (iv) Orion. Amongst the said four producers, only one producer i.e. TechNova has filed the Application and data before the Authority and none of other producers have supported the Applicant. Metrostar has requested the Authority to include it within the scope of 'Domestic Industry'. To support the claim of injury, Metrostar has supposedly filed data with DGTR. However, a non-confidential version of said submission/ data has not been made available to interested parties in the public file.
- f) Metrostar has requested the Authority to consider them as 'domestic industry'. Kodak supports the inclusion of 'Metrostar' as a constituent of 'domestic industry'. The Authority should also note that Metrostar is unable to produce subject goods due to numerous intrinsic factors. As a result, despite having enough purchase orders (from Fujifilm), Metrostar has failed to manufacture and supply goods.
- g) It is pertinent to highlight that the volume of imports by the Applicant from subject countries (i.e. 1.65 million sqm) is approximately 50-70 percent of exports by Kodak during the POI.
- h) Volume imported by the Applicant constitutes 50-60% of total exports. Shanghai Strong further confirms that the shipping date of the last batch of product under

consideration imported by the Applicant was April 4, 2019. The Applicant hasn't purchased the product under consideration from Shanghai Strong since then.

- i) Substantial imports in the range of 1-1.5 million sqm cannot possibly be for testing purpose. TechNova's import volume even surpasses the overall export volume to India by some of the subject countries.
- j) The Applicant has admitted in the hearing that the imports were defensive imports meaning there by the imports were done like any other importer in the country and the Applicant has not provided any reasons for the imports.
- k) It shall be open for producer cum importers to seek protection by way of ADD. The submission is that the Applicant should not be allowed to run with the hare and hunt with the hound.
- l) The Applicant compromised its position to determine the price for the subject goods in the Indian market by engaging in imports and trading of subject goods. The Applicant should be treated as not eligible to seek protection against self-inflicted injury in the facts of present case.
- m) The Application has to dismissed in limine, in view of the fact that the Applicant himself has imported the subject goods. The law does not distinguish whether the Applicant has imported less quantity or more quantity as is being portrayed by the Applicant.
- n) The Applicant has imported subject goods due to increase in demand and declining capacity, reduced capacity by shutting down one of its plant, inability to meet the demand of the country and to take advantage of the cheaper imports.
- o) The Applicant is party to the alleged dumping, hence cannot claim injury on account of alleged dumped imports. Applicant has imported the subject goods because of capacity constraints and suffering injury on account of other factors than imports.
- p) The element of self-inflicted injury, if the Applicant claims any injury, is very apparent in the present case and no remedy is due to the Applicant under the AD scheme if the injury is self-inflicted.
- q) The Applicant should also be considered as an ineligible producer as per para 4.9.20 of the Manual of Operating Practices for Trade remedy Investigations.
- r) The Applicant is related to M/s Toray Industries Inc. (Toray) as it is the distributor of Waterless CtP Plates in India and therefore, the Applicant is ineligible to qualify as the Domestic Industry.
- s) The Applicant is related to Agfa Graphics on account of the existence of a technology transfer agreement. Agfa Graphics has a related producer in China PR namely Agfa Wuxi Imaging Co Ltd. which is engaged in exports to Asian Markets.
- t) Agfa Graphics and Lucky HuaGuang Graphics Co. Ltd. have entered into a strategic alliance wherein Lucky HuaGuang Graphics Co. Ltd. will provide manufacturing capacity for printing plates in Nanyang, China, with Agfa Graphics' support, technology, and intellectual property to manufacture products for Agfa. Both these have resulted in the Applicant becoming related to Lucky HuaGuang Graphics Co.

Ltd., an exporter of PUC from China PR and hence disqualified to be eligible as Domestic Industry under the law.

- u) The Applicant made Imports at the United Arab Emirates Port during the POI as well as post-POI.
- v) The 3.55% of imports from Taiwan is considered significant by the domestic industry, whereas, 7% imports made by them from China at comparable price is insignificant and has not caused them injury and are at fair prices. The domestic industry has therefore clearly resorted to dual standards in dubbing imports from Japan, Korea RP, Taiwan and Vietnam as dumped, injurious and significant in volume, while contending that imports made by them does not constitute significant, are not at dumped price and are not injurious.
- w) It is submitted that the volume of imports in fact made by TechNova is not de minimis, as alleged by TechNova. In fact, Rule 14(d) of the Rules provides an indication of the volume that may be considered de minimis. Rule 14(d) provides for termination of investigation if the volume of the alleged dumped imports from a country is less than 3% of the imports of like products. Accordingly, it is clear that any quantum that is more than 3% of total imports would be considered and would warrant a thorough investigation.
- x) The Applicant has imported very significant volume which should lead to their disqualification, in any case, imports by them should be adjusted while making injury analysis and causal link examination.
- y) In the cases relied upon by the Applicant, the domestic industry had imported the product under advance license, the authority has held that the same should not bar the domestic producers from being treated as eligible domestic industry. Import by domestic producers under advance license were considered as a bonafide import.
- z) MetroStar, Akshaya & Orion are already out of business during the time when anti-dumping duty was in force. It has nothing to do with removal of anti-dumping duty by the DA.

C.3 Examination by the Authority:

20. Rule 2(b) of the Rules provides as follows:

“domestic industry” means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers thereof in such case the term ‘domestic industry’ may be construed as referring to the rest of the producers”.

21. The Authority notes that the Application has been filed by M/s. TechNova Imaging

Systems (P) Ltd. The Applicant has informed that there are 3 other producers of the product under consideration in India, namely, M/s. Metrostar Print Solutions Pvt. Ltd., M/s. Akshaya Imaging Systems Pvt. Ltd. and M/s. Orion Photosensitive Systems Pvt. Ltd. Out of these 3 other producers, two of them namely, M/s. Akshaya Imaging Systems Pvt. Ltd. and M/s. Orion Photosensitive Systems Pvt. Ltd. have not produced the PUC during the POI. The production of the Applicant in the POI is about 97% of the total Indian production and constitutes a major proportion. The Applicant has stated that it has imported small quantities of PUC from China PR which is approximately 3.2% of the Applicant's production during the period of investigation. The imports made by the Applicant were temporary in nature so as to retain their core customers. Considering the volume of imports for a temporary period during POI and with last imports in May 2019, the Authority notes that the Applicant has not changed its core business or essential characteristics of being a manufacturer of the PUC.

22. As regards the arguments on relationship between the Applicant and Toray, the Authority notes that the interested parties have provided no evidence to substantiate such claim. The Authority notes that both the entities are independent with no interference in the day-to-day operations (production, pricing, sale, etc.). Both the entities are not directly or indirectly controlled by each other or a third entity. Further, together they do not directly or indirectly control any third entity. The Applicant is not under legal or operational control of Toray with respect to its business of manufacturing PUC. Therefore, there is nothing on record to suggest that the Applicant and Toray are related within the meaning of Rule 2(b) of the Rules.
23. As regards the claim of relationship between the Applicant and Lucky due to Lucky's alliance with Agfa Graphics, it is noted that a technology transfer relationship does not result into two parties being related to each other within the meaning of Rule 2(b) of the Rules. The Applicant has sourced technology from Agfa Graphics, Europe under an agreement for which royalty payments are made. The agreement between the Applicant and Agfa is independent of Agfa's alliance with Lucky HuaGuang Graphics Co., Ltd. There is no relationship between Lucky and/or Agfa with the Applicant which would disqualify the Applicant to be eligible as Domestic Industry under the Rules.
24. As regards imports by the Applicant at UAE Port, it is noted that such imports never entered in the Indian market and, therefore, do not qualify as imports of PUC into India.
25. The Authority has also taken note of post disclosure comments by various interested parties on this issue and holds that the Applicant company satisfies the standing requirement and constitutes the Domestic Industry in terms of Rule 2(b) and Rule 5(3) of the Rules.

D. CONFIDENTIALITY

D.1 Views of the Domestic Industry

26. The following submissions have been made by the Domestic Industry with regard to confidentiality issues:
- a) Applicant has disclosed all the essential information in the non-confidential version of the Application in accordance with Rule 7 of the Rules and as per Trade Notice No. 10/2018 dated 7th September 2018.
 - b) Interested parties have filed a grossly deficient response in non-confidential version even after being given 3 extensions dated - June 20, 2019, July 7, 2019, and July 15, 2019 to file sufficient and complete information. The same is purely with the intent to impede the investigation and not provide the data necessary for an expedited determination. By virtue of Rule 6(8) of the Rules, response filed by interested parties must be rejected and declared as non-cooperative.

D.2 Submissions by other interested parties

27. The following submissions have been made by other interested parties with regard to confidentiality issues:
- a) The Applicant has claimed practically entire injury information as confidential. The Non-confidential data is grossly inadequate to ascertain the Applicant's claims. It is difficult to provide comment on such non-meaningful data presented by the Applicant in the petition.
 - b) The Applicant has claimed even such information confidential which has been disclosed by them in the previous SSR petition and original petition. Further, the data has been claimed confidential despite the fact that there is overlap in the period between the SSR case in the present case and therefore it is a matter of simple calculation to derive the numbers mentioned on confidential basis in the Application.
 - c) Applicant's non-confidential data is inadequate. Information that was disclosed in original and SSR petition, has also been kept confidential. It is a case of suppression of facts and the reason for the Applicant resorting to confidentiality.
 - d) The Authority may reject the claim for confidentiality in the interests of fair play and justice and ask the Applicant to share all this data with other interested parties.
 - e) The Applicant may be asked to share his import data and the manner in which he has worked out his tables without taking shelter of the confidentiality clause. The Authority has the power to give such directions under Rule 7 of the Rules.
 - f) Part VI of the Application deals with costing information of the Applicant. The whole of the data relating to his production, working etc has been marked as Confidential by the Applicant making it impossible for any independent person to verify the veracity of the claims.
 - g) Exhibit 17 indicates the Normal Price worked out by the Applicant. Since the whole

of the data is declared Confidential, it is not known as to what the pricing pattern he has picked up.

- h) The Applicant has relied on some quotation from his Local CHA for Ocean Freight and internal freight without knowing as to what the actuals might be. The same has not been shared, again on confidentiality grounds, so that the same may be exposed by others in the trade.
- i) Information which was required to be provided by Technova under Rule 6 of the Rules, including the entire injury information, has been treated as confidential information under Rule 7 of the Rules, without any justification whatsoever.
- j) The information that has been treated confidential in the Impugned Preliminary Findings, was in fact disclosed by TechNova during the 2018 Sunset Review.

D.3 Examination by the Authority

28. With regard to confidentiality of information, Rule 7 of the 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.”

29. The Authority made available non-confidential version of the information provided by various interested parties to all interested parties through the public file containing non-confidential version of evidences submitted by various interested parties for inspection.

30. Submissions made by the Domestic Industry and other opposing interested parties with regard to confidentiality both before and those filed after the disclosure to the extent considered relevant were examined by the Authority and addressed accordingly. Information provided by the interested parties on confidential basis was examined with

regard to sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis. The Authority made available the non-confidential version of the evidences submitted by various interested parties in the form of public file. The Authority also notes that all interested parties have claimed their business-related sensitive information as confidential. Further, the Authority notes that the Trade Notice 10/2018 dated 7 September 2018 requires a domestic producer (where a single producer is filing the petition) to provide certain data (such as production, capacity etc.) as a trend as opposed to actual data. Therefore, the argument that the Applicant had provided actual numbers in previous sunset review investigation does not take away the Applicant's right to present data in the manner prescribed in Trade Notice 10/2018.

E. MISCELLANEOUS SUBMISSIONS

E.1 Views of the Domestic Industry

31. The following miscellaneous submissions have been made by the Domestic industry:
- a) The domestic industry has claimed that Kodak has entered into a binding agreement to sell its China facilities to Huaguang (Lucky) a state-owned enterprise in China. Based on certain news reports, the domestic industry also submits that the sale of Kodak plant to Lucky has been completed sometime in August 2019. Accordingly, the domestic industry argues that Kodak should not be granted individual dumping margin and must not be granted MET status.
 - b) The domestic industry submits that duties must be imposed uniformly across all plates to deter misdeclaration.

E.2 Views of other interested parties

32. The following miscellaneous submissions have been made by the other interested parties:
- a) Some interested parties have argued that the injury suffered by the Applicant is on account of the Memorandum of Understanding between the Applicant and the user industry.
 - b) The ADD should not be fixed as in the previous regime, but dynamically linked with the spot price of Aluminium Metal on LME or on the basis of identical goods sold by a market economy country to India as provided for in the Rules. The same should be dynamically adjusted by the Customs on Trimester basis.
 - c) The imports are necessary since the domestic industry does not have capacity to meet the demand. the Applicant resorted to imports as it was unable to meet the demand.

- d) Certain user of the PUC have argued that imposition of anti-dumping duty would result in increased costs as the printing plates constitute more than 40% of their total cost.
- e) Lucky has argued that sale of Kodak plant has been effected after the POI and hence, the two entities must be accorded different duties.
- f) Certain interested parties have opposed imposition of single anti-dumping duty across all types of plates. They have also argued that the Authority must undertake a PCN-wise analysis for dumping and injury.
- g) Some parties have submitted that exports from Taiwan and Korea are miniscule and injuring domestic industry.
- h) Some interested parties have sought to assail the initiation of the present investigation on the grounds that: (i) there cannot be a gap period of April 2018 to June 2018 in the injury period; (ii) injury period must be a complete financial year. Interested parties have relied on the Trade Notice No. 02/2004 dated May 12, 2004 to argue there must not be any gap in the injury period and the POI and that the injury period must be complete financial years.
- i) The domestic industry has contended before the authority that the dumped imports made by them may be segregated in order to undertake injury analysis. The Designated Authority has not analysed whether the imports made by the domestic industry are dumped and injurious or not. On the contrary, the Designated Authority has found that the imports made by the domestic industry were dumped and injurious, as the domestic industry imported significant volumes from two exporters under investigations and the Designated Authority found significant dumping margin and injury margin in these imports.
- j) Lucky submits that without determining that imports made by the domestic industry were not dumped, it is illegal to segregate and exclude imports made by the domestic industry while undertaking injury analysis. Thus, the conclusion that eliminating imports made by the domestic industry amounts to segregating injury for the purpose of examining injury analysis is clearly beyond legal requirements and obligations.
- k) Hindustan Times is a non-cooperative interested party since it has failed to file user questionnaire. Claims of Hindustan Times are not supported and holds no creditability.
- l) Kodak request that the Authority should follow the original investigation conducted in the year 2012 and recommend reference price form of duty, if any, in the final findings.
- m) The domestic industry and the Designated Authority appear to have considered that once import made by domestic industry have been excluded from injury analysis, the authority has examined the effect of dumped imports on the domestic industry and has segregated the effect of imports made by the domestic industry on the injury analysis. However, when import made by domestic industry are at a price comparable to the import price offered to other importers, and the Designated Authority has found

such imports at dumped and injurious, exclusion of these imports from injury analysis has vitiated the entire Preliminary Findings.

- n) Lucky wishes to inform the Authority that Lucky has taken over business operations of Kodak. The manufacturing plant will however continue to operate as an independent plant. Since Lucky has taken over Kodak plant, Lucky requests the authority to kindly specify name of Lucky in addition to the name of Kodak for the quantum of ADD recommended for Kodak (in the event of Designated Authority recommending duties). Since these are two different plants, and further since these were having two different ownership during POI, Lucky submits that it would be in order to grant separate duties to the two plants.
- o) M/s Nippon Colour has provided the country wise import data of PUC for injury period and POI and has stated that imports from Taiwan are less than 3% of total imports warranting its exclusion from the levy of ADD. Also imports from four countries other than China are too small and be excluded. Further it has been submitted that analysis of import data be stated in finding and shared with them.
- p) M/s Nippon Colour has stated that AD duty be applied on each type of digital plate separately Stating that customs can check attempt of circumvention. M/s Nippon through letter dated 27 Feb 2020 enclosing authorization letter from M/s Top high image, Taiwan has enclosed sample invoice of export to india and a domestic sale invoice. A separate Margin for M/s Top High image has been sought on the basis of this sample invoice. It has been submitted that Authority has not adopted the prescribed methodologies to compute Dumping and have rather compared landed value with the Cost of production of the Applicant which is not permissible. The assumptions made on expenses for computing ex-factory export price are incorrect and mischievous. If at all any Anti-Dumping Duty has to be imposed it should be linked to the LME prices of Aluminum.
- q) M/s All India Federation of Master Printers (AIFMP) through their Advocates M/s Vaish associates have submitted that neither there has been surge in imports post the withdrawal of last AD and that there has been no injury to the Applicant. There should be no AD imposed and if any that too notional.
- r) M/s Pothal and Associates have filed importer questionnaire on behalf of M/s Bright enterprises and have submitted that imports from Taiwan claimed as 3.3% be verified. Further they have submitted that injury to Applicant is self-inflicted due to imports by them at same prices as others and that any analysis be done PCN wise.
- s) M/s Sivakashi Master Printers Association, M/s Khandelwal Graphics Private Limited, M/s Saraswati Print Factory and Indian Languages Newspaper Association have highlighted that Applicant is also an importer and just a year back AD was discontinued. Further AD will have an adverse impact on user industry

E.3 Examination by the Authority

33. The various miscellaneous submissions including those filed in response to the disclosure as considered relevant have been examined as under:
- a) The Authority notes that Memorandum of Understanding (MoU) with the user industry association ceases to exist at present. The Authority further notes that the MoU was not in force during the period of investigation as well. Therefore, the Authority notes that the injury to the domestic industry cannot be attributed to the MoU.
 - b) The Authority notes that the Applicant has provided information based on media reports that Kodak Group has sold its manufacturing plant in China to Lucky, one of the participating producers from China. During the course of the investigation Kodak has not made any statement opposing claims of transfer of the plants. Further, Lucky through its submissions seems to have admitted that Kodak plants have been sold to Lucky in the post-POI period. The Authority has taken note of the fact that the sale of the Kodak plant to Lucky has been affected during the post-POI period. Also, M/s Kodak has also withdrawn its claim of Market Economy Treatment (MET) for China.
 - c) On the issue of imports being necessary and that the domestic industry does not have the capacity to meet the demand, the Authority notes that the issue of demand-supply gap (even assuming that to be true in this case) is not relevant in an anti-dumping investigation. The investigation does not prohibit imports of the PUC and importer and user industry are free to import the PUC even if an anti-dumping duty is imposed. The AD evaluation is specific to the Cooperating/ participating Producers/exporters based on their data and in case of non-cooperative producers/exporters as per best available information provided by Applicant /other interested parties. Therefore, claims of certain interested parties that data provided by Applicant has been adopted is not justified and further the cooperating Producers/Exporters have not refuted the methodology of Normal Value and Dumping Margin computation as stated in the Preliminary Findings.
 - d) NPT Offsets has argued that imposition of anti-dumping duty would increase cost for the printing industry. The Authority notes that neither NPT Offsets nor any other user has filed user questionnaire response. Accordingly, no data has been submitted to the Authority in support of their claims. Further, the issue of increase in cost due to levy of anti-dumping duty is not relevant. In fact, in any anti-dumping investigation, if the Authority recommends imposition of anti-dumping duty, it is bound to increase cost for user of such products. Further, no data has been furnished by user industry to substantiate their claim that printing plates constitute almost 40% of their costs. It is further clarified that AD duty is recommended on the basis of Lesser Duty Rule.
 - e) With regard to the issue of uniform duty and product type wise dumping and injury margin analysis (i.e. PCN method), the Authority notes that there is no bar under law to impose one uniform duty across all types of PUC i.e PCN's nor there is a bar to

accord Anti-Dumping Duty on PCN basis.

- f) In view of the above, the Authority notes that it has considered the PUC as a whole and recommended duty on the PUC as a whole in the Preliminary Findings. However, the comparison of the three types of Digital Plates for Dumping and Injury Margin have been done Plate Wise. The Authority has evaluated dumping and injury margin plate wise and Anti-Dumping Duty has been recommended based on this approach on the subject goods in later paragraphs ..
- g) With regard to the contention of the interested parties that there cannot be a gap in the injury period and the injury period must be a complete financial year, the Authority notes that in order to make the data comparable with the previous years, the Authority has adopted the injury period as 1st April 2017 to 30th June 2018, on an annualized basis, in accordance with the consistent practice of the Authority.
- h) As regards the submission that the period of investigation cannot be less than 12 months, the Authority notes that the Act or the Rules or the Anti-dumping Agreement does not prohibit a period of investigation comprising of 9 months. At the time of initiation, there was no provision of POI in the Rules. A specific provision on POI has been included in the Rules only in February 2020. The Authority noted that the guidelines of the Committee on Anti-Dumping practices regarding duration of period of investigation adopted on 5th May, 2000 recognizes that the Investigating Authorities may consider appropriate POI's on a case specific basis which cannot be less than six months. In the instant investigation, the period of investigation is of nine months which is compatible with the WTO guidelines. At the time of initiation, the Authority adopted most recent period i.e 1.7.2018 to 31.3.2019 as POI. The Period could not be considered from 1.4.2018 onwards as the earlier AD duty continued till June 2018. Hence, the Authority adopted the period of investigation of 9 months. POI of less than 12 months has been adopted by the Authority in a number of anti-dumping investigations.
- i) Some of the interested parties have raised an issue that the Authority has not considered the impact of the imports and sales made by the Applicant in the injury analysis. This aspect has been examined by the Authority and impact of the imports and their resale made by the domestic industry has been appropriately addressed in the subsequent paragraphs.

F. MARKET ECONOMY TREATMENT (MET), NORMAL VALUE, EXPORT PRICE AND DETERMINATION OF DUMPING MARGIN

F.1 Submissions by the Domestic Industry

34. The following submissions have been made by the Domestic Industry:
- a) Aluminium is one of the significant cost constituents of the PUC. The Applicant, along with other producers of the PUC in the world, sources its aluminium based on the prices quoted on London Metal Exchange (“LME”) whereas the producers based out of China PR source aluminium based on the prices quoted on Shanghai Future Exchange (“ShFE”) prices.
 - b) The ShFE is controlled by the Chinese Government, the prices quoted on the ShFE are highly controlled and monitored by the Govt. The prices quoted on the ShFE benchmark from April 2018 till March 2019 continue to be significantly lower than the prices quoted on the LME benchmark.
 - c) The prices quoted on the ShFE benchmark are lower by 10-20% when compared to prices quoted on the LME benchmark.
 - d) Given TechNova also imports aluminium, while the LME may have seen some decline in absolute USD terms, with the depreciation of INR, the effective cost for the Applicant has increased. For the purposes of dispelling any doubts, the Applicant reiterates that its aluminium costs – whether procured domestically or internationally – are linked to LME prices in USD terms.
 - e) The prices of Aluminium Ingot quoted on ShFE are inclusive of a VAT component charged by the Chinese Government. The VAT Component in the quoted price was 17% until June 2018 which was reduced to 16% in July 2018. Further, in order to stimulate the growth of the aluminium smelting sector, Chinese Govt reduced the VAT, with effect from, from 16% to 13%. The VAT refund to the Chinese producers was to the extent of 13% till Aug 2018, which was increased to 16% (means full refund) from Sept 2018. In order to make a fair comparison of the prices of LME and ShFE quoted prices, following adjustments must be made:
 - VAT must be subtracted from the ShFE prices; and
 - The premium on LME must be added to the LME price
 - f) European Union (“EU”) Commission conducted a recent study on the significant distortions in the economy of the People’s Republic of China for the purposes of Trade Defense Investigation. As per the study report, the Commission, apart from its analysis on Cross-cutting distortions and Distortions in the factors of production, has also discussed aluminium sector-specific distortions in detail. Some of such distortions are the 13th Five Year Plan for Non-Ferrous Metals Industry, Structural adjustments and eliminations of outdated capacity, and Specific Policy Tools for implementing the Government Objectives.
 - g) USDoC has also concluded in a detailed study that China PR has not transitioned into a market economy and continues to operate under NME principles.
 - h) The United States Federal Govt. has also declared China PR as a currency manipulator. The immediate impact of this is that Chinese exports have become cheaper.

- i) Kodak has entered into a binding agreement to sell its China facilities to Huaguang (Lucky) a state-owned enterprise in China. Kodak will cease all manufacturing of offset printing plates in China. The immediate consequences of the development are that:
- Kodak should not be granted an individual margin/duty given that they will be no longer manufacturing in the region, and;
 - At a minimum, they should not be granted Market Economy status, given their pending sale to a state-owned enterprise in China. It is expected that the sale will be completed by Q3 2019, which will give Lucky free access to the India market, based on Kodak's data, which is no longer relevant.
- j) Kodak Group has filed a supplementary questionnaire (MET questionnaire) in the current investigation. It is important to note that, Kodak Group was not granted MET status on the ground of aluminium prices being controlled by the Government in China PR.
- k) The imports from subject countries continued to increase over the past few years, and intenseness of the dumping from all these countries have increased substantially post removal of Anti-dumping duties from China PR in June 2018.
- l) Kodak has wholly misunderstood the burden of proof on a Applicant. It is submitted that as a Applicant, Technova was required to place best evidence as available in public domain. Kodak being a producer from a non-market economy bears the burden to demonstrate that it operates under market economy principles. Interestingly, Kodak is entirely silent on the ShFE aluminium prices (aluminium constitutes 70% of the cost of manufacturing PUC) which are fully controlled by Chinese government in China. In the previous sunset review and the last original investigation, Kodak was denied market economy status on the ground that ShFE prices did not reflect market prices. There is no evidence on record to rebut this fact.
- m) Kodak has sought to argue that the European Union cannot be the surrogate country for sourcing information with respect to the construction of normal value. The primary reasons for such a claim is that complete information concerning domestic sale in the European Union is not available but were based on sample invoices of domestic sales of the Product under Consideration concerned. Accordingly, in Kodak's view, Vietnam should be an appropriate surrogate country. However, the fact is that complete information with respect to domestic sales in Vietnam is also not on record. Therefore, Kodak is contradicting its arguments. With regard to the methodology of the European Union to be considered as one of the methodologies for constructing the Normal Value is limited to China PR only given that there the conditions of competition and other economic parameters are similar between both the countries. Detailed reasons were provided in the petition which has not been rebutted as to why they should not be compared otherwise. It is also worth submitting that the Applicant have also relied upon an alternative methodology and constructed

the Normal Value for subject countries including China PR. Both the methodologies have been considered by the Designated Authority in the investigations against China PR and other countries. The methodology is in line with previous practice of the DGAD. Kodak is clearly circumventing from the issue of admitting to respond to its dumping status and at the same time Fuji in its submission is also distancing itself from the other Chinese players including Kodak and other Chinese manufacturers, thereby perplexing the Designated Authority with the accepted methodologies presented by the Applicant.

- n) The interested parties have furnished grossly deficient response and therefore, the response filed must be rejected and normal value must be determined on the basis of best facts available.

F.2 Submissions by the other interested parties

35. The following submissions have been made by other interested parties:

- a) Fujifilm submitted that, recently the government of China PR decreased its interest rate significantly to provide undue benefit to its exporters. This will also result in aggressive dumping from China PR.
- b) Chinese currency is devalued by only 3% from 6.8 to 7.02 to the US Dollar whereas Indian currency is devalued by 5% from Rs 68 to Rs 71.25 to the US Dollar.
- c) EU is mostly a user of Thermal Plates and is a major producer of Thermal Plates and not CTCP or Violet plates (although Violet Plates are used only by the Newspaper Industry there), whereas India is mostly a user of CtCP Plates. It is requested that the forced imposition of EU as a third party country for determining normal value may be rejected by the DA.
- d) There is no compensatory arrangement between KIPL and KCGCCL. KIPL has suffered losses in domestic sales on account of low domestic selling price of TechNova.
- e) China is a Non-Market Economy, the other four countries viz., Vietnam, Taiwan, Korea and Japan are not NME and hence the method adopted by the Applicant is incorrect and needs to be rejected.
- f) Authority relied upon findings of US under section 232 of the Trade Expansion Act and therefore incorrectly rejected MET status to Kodak since the findings of the US was challenged by the India at WTO.
- g) Authority is requested to verify the facts for on LME and ShFE prices prior to issuance of final findings and verify whether LME Bulletin indicates price of Lithographic Aluminium Sheets.
- h) Lucky has not claimed normal value based on cost and price and the Applicant's claim that LME was higher than SME, is false as we have Information showing that SME was in fact higher than LME has been provided.

- i) The argument that the prices considered by Lucky, are inclusive of VAT, is without any basis. It needs to be considered that a consumer in China can import the product from LME after paying prevailing customs duties. In such a case, the person will not even pay the VAT payable on domestic sales procurement. Further, even in case of domestic sales, since VAT is adjustable against VAT paid on output sales, VAT on input in any case is not an expense for the producers.
- j) Assuming a trader pays VAT, it gets refund for the same when it is exported. Thus, in any case, VAT should not form part of the cost.
- k) Assuming that there is export duty on aluminium from China, in any case the domestic price being higher than LME price the issue stands irrelevant.
- l) Studies conducted by EU and USA are generic and not specific to PUC. Onus on Applicant to establish that these studies apply to the present case.
- m) EU is not a comparable market economy country for China PR in terms of Anti-Dumping Rules. Complete information concerning EU domestic sale price and cost of production is not available with the Authority.
- n) The reports concerning alleged market distortions as relied on by the Applicant are not binding on the Authority. The reports of alleged market manipulation, as relied upon by the Applicant do not pertain to the POI of the present investigation
- o) In terms of Anti-dumping Rules, Kodak has duly submitted information concerning normal value which includes data on the cost of production, resale price of goods manufactured by KCGCCL in China, etc. To substantiate the claim of negative dumping margin, KCGCCL, as well as KCICL, has filed a detailed MET questionnaire response which reflects that the cost of production is fair and reasonable in terms of market economy conditions. The Authority is requested to accept Kodak's Normal Value for determination of dumping margin since the computation of normal value provided by the Applicant is completely erroneous.
- p) Kodak submits that the SME price source claimed by the Applicant does not display price as claimed by the Application/written submissions. Therefore, the Authority is requested to reject the price comparison as submitted by TechNova. Kodak requests the Authority to compare KCGCCL's aluminium purchase price with the purchase price of TechNova to examine market economy status of Kodak entities
- q) There are no findings by World Bank/ IMF/Reserve bank of India concerning alleged distortion in Chinese aluminium sector or currency manipulation. Even the report concerning Chinese currency issued by the US Treasury does not declare/designate China PR as 'currency manipulator'. The findings by US Department of the Treasury is based on three essential parameters such as (a) bilateral trade surplus; (b) material current account surplus; and (c) purchases of foreign currency. Therefore, it is evident that findings by the US Department of the Treasury is aimed to balance bilateral trade and not the foreign exchange. Moreover, there is no findings by the World Bank, Asian Development Bank, International Monetary Fund or Reserve

Bank of India to support the findings of US Department of the Treasury. Therefore, claim of currency manipulation/market intervention by PRC should be rejected.

- r) In the previous investigation, the Authority has not granted MET status to Kodak on account of report issued by USDOC in terms of Section 302 of the Trade Expansion Act. However, the Government of India has subsequently disputed the said report and filed a dispute before the WTO. Therefore, the Authority is requested to examine the MET status for Kodak afresh without being influenced by the reports/studies by other countries.
- s) EU Commission Staff working documents relied upon by the Applicant is merely a working document which does not pertain to the POI. Further, the criteria for evaluating the market economy condition under EU law is different from the criteria stipulated in Indian laws. Therefore, EU Commission Staff working documents should not be taken into account for determining MET status to Kodak.
- t) Compared to the period prior to POI, the value of INR vs USD (during the POI) has declined by 10 percent. During the said period, the devaluation of Yuan was merely 3-4 percent
- u) The construction of normal value in the present investigation has been made whilst following an erroneous approach.
- v) Apex institution regulating international trade such as World Trade Organisation has not confirmed the validity of EU Commission Staff working documents. Therefore, the claim of market distortion and staff working document should be rejected and the determination/examination of market economy status for Kodak should be based on independent examination of relevant parameters by the Designated Authority in terms of Anti-dumping Rules.
- w) Kodak has submitted its purchase price of aluminium and the Authority may compare the same with aluminium price in India during the POI to evaluate the claim of market economy status.
- x) In case the Authority determines Normal Value for Kodak based on alternative methodologies, the cost of production in Vietnam or Vietnamese domestic sales price of subject goods may be considered for determining Normal Value for China PR. Kodak highlights that the GOI has accorded market economy status to Vietnam after a detailed examination of multiple parameters as stipulated in the Anti-Dumping Rules and this method of determining normal value would be more appropriate and accurate than the one suggested by the Applicant (i.e. based on sample export sales from EU).
- y) Lucky submits that two of the co-operating producers have been awarded NIL duty, thus implying that their exports did not cause injury to the domestic industry. Out of remaining two, both supplied plates to the Applicant. Thus, when the Applicant itself has bought significant volumes from the two companies dubbed dumping the product, it is a clear case where the Applicant has joined or participated in dumping.

- z) Fujifilm submitted that the exchange rates in China PR is controlled by the Government and not based on market forces. So, requests the Authority to not accept the MET claim of the exporters from China in line with the consistent practice followed in plethora of cases. In addition, it is also submitted that even recently the government of China PR decreased its interest rate significantly to provide undue benefit to its exporters. This will also result in aggressive dumping from China PR.
- aa) Fujifilm submitted that Lucky Huaguang Graphics Co China is getting several incentives from the government as it is a state-owned company. Further, it is also benefited from the cheap raw material that it purchases from SHFE. It is a known fact that SHFE is also controlled by the government.
- bb) Normal value and injury to the Domestic Industry for PUC needs to be determined on a PCN basis similar to basis adopted by the Authority in the previous findings.

F.3 Examination by the Authority

36. Under section 9A (1) (c), normal value in relation to an article means:

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

37. 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. In addition, the Authority sent supplemental questionnaire to known producers/exporters from China. The following producers/exporters have co-operated in this investigation by filing the prescribed questionnaire responses:

- (i) M/s. Fujifilm Corporation, Japan
- (ii) M/s. Fujifilm Global Graphics System, Japan
- (iii) M/s. Fujifilm Printing Plate (China) Co. Ltd., China PR
- (iv) M/s. Fujifilm (China) Investment Co. Ltd., China PR

- (v) M/s. Kodak (China) Graphic Communications Company Limited
- (vi) M/s. Kodak (China) Investment Co Ltd.
- (vii) M/s. Lucky Huaguang Graphics Co. Limited
- (viii) M/s. Shanghai Strong State Printing Equipment Limited
- (ix) M/s. Anhui Strong State Printing Materials Co., Ltd.
- (x) M/s. Jeil C&P Co., Ltd.
- (xi) M/s Mylan Printing Media Corporation

38. The Authority notes the following relevant provisions related to Normal value computation under the Rules as well. Provisions under Para 7 and Para 8 of Annexure I to the Rules are as under:

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

8. (1) The term “non-market economy country” means any country which the designated authority determines as not operating on market principles of cost or pricing structures, so that sales of merchandise in such country do not reflect the fair value of the merchandise, in accordance with the criteria specified in subparagraph (3).

(2) There shall be a presumption that any country that has been determined to be, or has been treated as, a non-market economy country for purposes of an antidumping investigation by the designated authority or by the competent authority of any WTO member country during the three year period preceding the investigation is a nonmarket economy country. Provided, however, that the non-market economy country or the concerned firms from such country may rebut such a presumption by providing information and evidence to the designated authority that establishes that such country is not a non-market economy country on the basis of the criteria specified in sub-paragraph (3).

(3) The designated authority shall consider in each case the following criteria as to whether: (a) the decisions of the concerned firms in such country regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment, are made in response to market signals reflecting supply and demand and without significant State interference in this regard, and whether costs of major inputs substantially reflect market values; (b) the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts; (c) such firms are subject to bankruptcy and property laws which guarantee legal certainty and stability for the operation of the firms, and (d) the exchange rate conversions are carried out at the market rate. Provided, however, that where it is shown by sufficient evidence in writing on the basis of the criteria specified in this paragraph that market conditions prevail for one or more such firms subject to anti-dumping investigations, the designated authority may apply the principles set out in paragraphs 1 to 6 instead of the principles set out in paragraph 7 and in this paragraph.

(4) Notwithstanding, anything contained in sub-paragraph (2), the designated authority may treat such country as market economy country which, on the basis of the latest detailed evaluation of relevant criteria, which includes the criteria specified in sub paragraph (3), has been, by publication of such evaluation in a public document, treated or determined to be treated as a market economy country for the purposes of anti-dumping investigations, by a country which is a Member of the World Trade Organization.”

39. At the stage of initiation, the Applicant proceeded with the presumption by treating China PR as a non-market economy country. Upon initiation, the Authority advised the producers/exporters in China PR to respond to the notice of initiation and provide information relevant to determination of whether their data/information could be adopted for the purpose of normal value determination. The Authority sent copies of market economy treatment/supplementary questionnaire to all the known producers/ exporters for providing relevant information in this regard.

40. Article 15 of China’s Accession Protocol in WTO provides as follows:

“Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (“Anti-Dumping Agreement”) and the SCM Agreement shall apply in proceedings involving imports of Chinese origin into a WTO Member consistent with the following:

(a) In determining price comparability under Article VI of the GATT 1994 and the Anti-Dumping Agreement, the importing WTO Member shall use either Chinese prices or costs for the industry under investigation or a methodology that is not based on a strict comparison with domestic prices or costs in China based on the following Rules:

(i) If the producers under investigation can clearly show that market economy conditions prevail in the industry producing the like product with regard to the manufacture, production and sale of that product, the importing WTO Member shall use Chinese prices or costs for the industry under investigation in determining price comparability;

(ii) The importing WTO Member may use a methodology that is not based on a strict comparison with domestic prices or costs in China if the producers under investigation cannot clearly show that market economy conditions prevail in the industry producing the like product with regard to manufacture, production and sale of that product.

(b) In proceedings under Parts II, III and V of the SCM Agreement, when addressing subsidies described in Articles 14(a), 14(b), 14(c) and 14(d), relevant provisions of the SCM Agreement shall apply; however, if there are special difficulties in that Application, the importing WTO Member may then use methodologies for identifying and measuring the subsidy benefit which take into account the possibility that prevailing terms and conditions in China may not always be available as appropriate benchmarks. In applying such methodologies, where practicable, the importing WTO Member should adjust such prevailing terms and conditions before considering the use of terms and conditions prevailing outside China.

(c) The importing WTO Member shall notify methodologies used in accordance with subparagraph (a) to the Committee on Anti-Dumping Practices and shall notify methodologies used in accordance with subparagraph (b) to the Committee on Subsidies and Countervailing Measures.

(d) Once China has established, under the national law of the importing WTO Member, that it is a market economy, the provisions of subparagraph (a) shall be terminated provided that the importing Member's national law contains market economy criteria as of the date of accession. In any event, the provisions of subparagraph (a)(ii) shall expire 15 years after the date of accession. In addition, should China establish, pursuant to the national law of the importing WTO Member, that market economy conditions prevail in a particular industry or sector, the non-market economy provisions of subparagraph (a) shall no longer apply to that industry or sector.”

41. The Authority notes that while the provisions of 15 (a) (ii) have expired with effect from 11 December 2016, the provision under Article 2.2.1.1 of the AD Agreement read with obligation under 15 (a) (i) of the Accession protocol require criterion stipulated in para 8 of the Annexure 1 of India’s Rules to be satisfied through the information/data to be provided in the supplementary questionnaire for claiming the MET status. The Authority

notes that except Kodak Group, no other producer/exporter from China PR has submitted market economy treatment/supplementary questionnaire response, the normal value computation for these other producers/exporters are required to be dealt as per provisions of para 7 of Annexure-1 of the Rules. Further, the Authority has determined not to accord market economy treatment to Kodak Group for reasons as enunciated in subsequent paragraphs.

F.4 Determination of Normal Value and Export Price for cooperating producers and exporters in China PR

Evaluation of MET status of Kodak China Graphic Communication Co. Ltd. (“KCGCCL”), M/s. Kodak China Investment Co. Ltd. (“KCIICL”) (hereinafter referred as “Kodak group”) and Computation of its Normal Value.

42. The Authority notes submissions made by Kodak group regarding claim of market economy status, questionnaire filed with domestic sales, export sales and cost of production along with supplementary questionnaire regarding claim of market economy status and supplemented with additional submissions with regard to the claim of market economy status. The Authority notes that prevailing prices of aluminum in China PR are governed by the SHFE which is a state-controlled state. On comparing the Shanghai Future Exchange (“SHFE”) prices with London Metal Exchange prices on an apple to apple basis, the Authority notes that SHFE prices of Aluminum (excluding VAT) are lower than the LME prices (including relevant premium) and therefore the costs of subject goods (where Aluminum is a major raw material) from China are not representative of actual costs. Kodak has not provided any evidence to refute the above.
43. The Authority notes that the para 8(3) of Annexure 1 of the Rules states “*the designated authority shall consider in each case the following criteria as to whether:*”
- a) *the decisions of the concerned firms in such country regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment, are made in response to market signals reflecting supply and demand and without significant State interference in this regard, and whether costs of major inputs substantially reflect market values;*
 - b) *the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts;*
 - c) *such firms are subject to bankruptcy and property laws which guarantee legal certainty and stability for the operation of the firms, and*
 - d) *the exchange rate conversions are carried out at the market rate. Provided, however, that where it is shown by sufficient evidence in writing on the basis of the criteria*

specified in this paragraph that market conditions prevail for one or more such firms subject to anti-dumping investigations, the designated authority may apply the principles set out in Anti-Dumping Rules, 1995 in paragraphs 1 to 6 instead of the principles set out in paragraph 7 and in this paragraph.”

44. In the instant case, the Authority notes that Kodak group has entered into a partnership with M/s. Lucky Huaguang Graphics Company Ltd. and is selling its plant to them. It is also noted that all Foreign Exchange transactions entered into by Kodak group are as per the market conditions and the state interventions related to currency devaluation are intended for competitive advantages in export transactions.
45. The Authority further notes that Kodak purchases the raw material from state owned enterprise. Thus, such purchase price of the raw materials is being governed by state interference. Also, Kodak’s related importer resells the subject goods in India at a loss. The Authority has, therefore, decided to consider all producers/exporters of China PR as not qualifying for market economy treatment including Kodak who initially claimed market economy treatment but has withdrawn its claim of MET later. None of the other participating Producers/Exporters from China have claimed MET. The Authority has therefore evaluated the normal value for all producers/exporters on the basis of Rule 6 (8) i.e. best available information of the Rules which reads as *“In a case where an interested party refuses access to, or otherwise does not provide necessary information within a reasonable period, or significantly impedes the investigation, the designated authority may record its findings on the basis of the facts available to it and make such recommendations to the Central Government as it deems fit under such circumstances.”* The Authority notes that no data for adopting any other methodology for NV has been provided by any other interested party. Further the Constructed NV on the basis of Indian Cost of Production adopted in the Preliminary Findings has not been contested by any of the participating producers/exporters of China and also in response to the disclosure statement. Therefore, the Authority has finalized the Normal Value for Producers/exporters of China as per this approach in the final findings.
46. Accordingly, the normal value for the subject goods has been constructed considering optimum consumption norms for the major raw materials and utilities, international prices of purchased raw materials, prices of captively produced raw material, including reasonable conversion cost, interest, SGA, and reasonable profit etc. The Authority has undertaken the onsite verification of the Applicant to validate and verify the data filed by them. The normal value for the 3 product types i.e. UV CtP, Thermal and violet plates is considered as *** US\$/sqm, *** US\$/sqm and *** US\$/sqm respectively post onsite verification of Applicant’s data relevant for constructing CNV.

Kodak Group:

47. M/s Kodak China Graphic Communication Co. Ltd. (“KCGCCL”) is the producer/exporter of subject goods. Its related company is M/s Kodak China Investment Co. Ltd. (“KCICL”) is engaged in domestic sales in the subject country. The goods exported by KCGCCL are imported by Kodak India Pvt. Ltd. (“KIPL”) a related importer which are subsequently sold to unrelated end customers.
48. The Producer/Exporter had though claimed market economy treatment for computing ‘normal value’ on the basis of their domestic sales in China but has post the Preliminary Findings withdrawn their claim. The Authority had considered the normal value, ex-factory export price and landed value as under in the Preliminary Findings:

Normal Value

49. During POI, KCGCCL has made entire sales in domestic market through KCICL who has further sold subject goods to end customers in domestic market. The producer/exporter had not clarified regarding state interference in the purchase of raw material, currency manipulation by the Govt. and on the fact of takeover of M/s. KCGCCL by M/s. Lucky (which is state owned enterprise) the claim of M/s Kodak for market economy treatment was not admitted in the Preliminary Findings. In view of withdrawal of claim of MET by M/s Kodak, the Authority confirms the Normal Value computed as per the constructed NV approach adopted by the Authority which is not contested by M/s Kodak. The normal value for thermal and violet plates is adopted as ***US\$/sqm and ***US\$/sqm respectively.

Export Price

50. M/s KCGCCL has exported *** sqm of Thermal and *** sqm of Violet Plates to the related importer M/s KIPL.
51. During the POI, M/s KIPL has sold subject goods in domestic market only to independent customers. KIPL has sold subject goods in domestic market at a price above landed value, however, KIPL has suffered losses on domestic sales on subject goods after considering selling and general administrative charges. KIPL has claimed that the losses suffered by KIPL is on account of intense competition between Tech Nova and other importers and there is no compensatory arrangement between KCGCCL and KIPL. Accordingly, post factory expenses of transportation, credit cost and the average losses on KIPL in its domestic sales in India has been deducted to arrive at ex-factory export price. The Authority also carried out on site verification of the importer’s data. The Ex-factory price of goods exported by KCGCCL to its related entity KIPL after necessary adjustments is computed as ***US\$/Sqm and ***US\$/Sqm respectively.
52. For computing the landed value of goods exported by KCGCCL, the exports by KCGCCL have been compared with response filed by the related importer. During the POI, KCGCCL has exported *** sqm of subject goods at FCA incoterm. Landed Value of goods exported by KCGCCL to KIPL has been computed based on invoice value after including ocean

freight, BCD @ 7.5 percent and Education Cess @ 10 percent of BCD. The Assessable value has also been validated with DG Systems data. The handling charges considered earlier in the Preliminary Findings are not proposed to be included in the computation of the LV keeping in view the circular number 39/2017 of the Department of Revenue. The Authority notes the submissions made by the exporter on minor computational correction of the landed value which have been revisited and rectified as per the data of the exporter. The landed value for thermal and violet plates for KCGCCL is considered as ***/Sq.m and ***/sq.m respectively. The details are as tabulated below;

Plate Type	Qty. (Sq.m.)	Invoice Value (\$)	Ex-factory Export price \$/Sq.m.	Landed Value \$/Sq.m.
Thermal	***	***	***	***
Violet	***	***	***	***
Total/Wt. Average	***	***	***	***

M/s Lucky Huaguang Graphics Co. Ltd. ('Lucky')

Normal Value

53. The producer/exporter has not claimed market economy treatment and accordingly the Authority has adopted the constructed normal value as per best available information in accordance with Rule 6 (8) of the Rules. The producer/exporter has claimed having exported all three categories of plates. The Authority has adopted the constructed normal value for, UV CtP plates, thermal and violet plates as ***/US\$/sq.m, ***/US\$/sq.m and ***/US\$/sq.m respectively, for evaluating dumping margin.

Export Price

54. The ex-factory export price for UV CtP, thermal plates and violet plates is considered as ***/US\$/sq.m, ***/US\$/sq.m and ***/US\$/sq.m respectively, allowing adjustments on ocean freight, port expenses, inland freight and bank charges. The landed value for UV CTP, thermal plates and violet plates is considered as ***/US\$/sq.m, ***/US\$/sq.m and ***/US\$/sq.m respectively. The details of POI are as tabulated below;

Plate Type	Qty. (Sq.m.)	Invoice Value (\$)	Ex-factory Export price \$/Sq.m.	Landed Value \$/Sq.m.
UV-CtP	***	***	***	***
Thermal	***	***	***	***
Violet	***	***	***	***
Total/Wt.	***	***	***	***

Average				
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M/s. Shanghai Strong State Printing Equipment Limited and M/s. Anhui Strong State Printing Materials Ltd. (“Shanghai Strong”)

Normal Value

55. The producer/exporter has not claimed market economy treatment and accordingly the Authority has adopted the constructed normal value as per best available information in accordance with Rule 6 (8) of the Rules in the Preliminary Findings. The same has not been disputed by the exporter. Hence the Authority has referenced the already adopted constructed normal value for the UV CtP plates as ***US\$/sqm for the POI, for evaluating dumping margin for the final findings as well.

Export Price

56. The ex-factory export price for UV CtP plates for the exporter is considered as ***US\$/sqm, after allowing the claimed adjustments of Ocean freight, ocean insurance, inland freight, port expenses, credit cost and non-refundable VAT and the landed value as *** US\$/sqm .The details are tabulated below:

Plate Type	Qty. (Sqm.)	Invoice Value (\$)	Ex-factory Export price \$/Sqm.	Landed Value \$/Sqm.
UV-CtP	***	***	***	***

M/s FUJIFILM Printing Plate (China) Co. Ltd. (FFPS), FUJIFILM (China) Investment Co., Ltd. (FFCN) (“Fujifilm China”)

Normal Value

57. M/s. FUJIFILM Printing Plate (China) Co. Ltd. (FFPS), producer in China has exported *** sqm of violet digital plates at a net invoice value of ***USD, through FUJIFILM (China) Investment Co., Ltd. (FFCN) a related trader who further have exported to Fujifilm India Pvt. Ltd., a related importer, who have sold in Indian market with a mark up to unrelated customers. The Authority undertook onsite verification of the related importer. FFPS has not claimed market economy status and therefore the Authority has referenced the normal value on the basis of cost of production filed by domestic industry with appropriate adjustments as was considered in the Preliminary Findings and as stated above in other relevant paragraphs. The producer has not refuted the methodology for NV adopted in the Preliminary Findings. Thus, the normal value for subject goods for in the final findings is considered as ***US\$/sqm.

Export Price

58. The ex-factory export price for the violet digital plates is considered as ***US\$/sqm,

allowing adjustments on ocean freight, insurance, inland freight, port expenses, credit cost. The landed value for violet plates is considered as ***US\$/sqm. As regards producer's submissions on corrections of the landed value by including the actual handling charges on an estimated basis of another period, the Authority holds that it has evaluated the landed value keeping in view the customs circular no 39/2017-Customs dated 26th September 2017 and the landed value as per the disclosure statement is therefore confirmed in the final finding. The details are as tabulated below;

Plate Type	Qty. (Sqm.)	Invoice Value (\$)	Ex-factory Export price \$/Sqm.	Landed Value \$/Sqm.
Violet	***	***	***	***

F.5 Determination of Normal Value and Export Price for cooperating producers and exporters in Japan

M/s. Fujifilm Corporation, Japan and M/s. Fujifilm Global Graphics System, Japan (“Fujifilm Japan)”

Normal Value

59. Fujifilm Corporation has filed the Exporter Questionnaire Response (EQR) of details of sales in their domestic market through its related company. i.e. M/s. Fujifilm Global Graphics System (FFGS). The exporter has exported directly to India to M/s. Fujifilm India Pvt. Ltd., its related importer. FFGS graphics, for a small quantity sold by it in Domestic market, has not filed separate questionnaire response. The Authority notes that no adjustments have been claimed and also that separate cost of production has not been provided for thermal and violet categories. Neither the transaction wise data of domestic sales by FFGS has been provided. Based on the weighted cost of production claimed by the Fujifilm Corporation and the weighted average domestic selling price of both thermal and violet plates the weighted average normal value was considered as ***\$/sqm in the Preliminary Findings As no comments have been made by the producer/exporter the same has been confirmed in the final findings.

Export Price

60. Ex-factory export price for thermal and violet plates was considered as ***\$/sqm and ***\$/sqm respectively. The landed value for the final findings is considered as ***\$/sqm and ***\$/sqm respectively by adding BCD and education cess and not including the handling charge in the computation of landed value. As regards producers submissions on corrections the landed value by including the actual handling charges on an estimated basis of another period, the Authority holds that it had evaluated the landed value keeping in view the customs circular no 39/2017-Customs dated 26th September 2017 and the landed

value as per the disclosure statement, is therefore, confirmed in the final finding. As the Normal value and Ex-factory export price have not been refuted by the exporter therefore, weighted average dumping margin of ***\$/sqm as considered for both the categories of plates in the Preliminary Findings is considered for the final findings as well. The details are as tabulated below;

Plate Type	Normal value (\$/sqm)	Qty. of Export (Sqm.)	Invoice Value of Export (\$)	Ex-factory Export price \$/Sqm.	Landed Value \$/Sqm.
Thermal	***	***	***	***	***
Violet	***	***	***	***	***
Total/Wt. Average	***	***	***	***	***

F.6 Determination of Normal Value and Export Price for cooperating producers and exporters in Korea RP

M/s. Jeil C&P Co. Ltd.

Normal Value

61. M/s. Jeil C&P Co. Ltd. (producer and exporter) has filed EQR. As regards normal value, the Authority notes that *** sqm of UV CtP plates has been sold in the domestic market at a price of ***US\$/ sqm. The Ordinary Course of Trade Test (OCT) was carried out considering the claimed COP for goods exported to India, which led to NV of ***\$/sqm in the Preliminary Findings. The adjustments considered are inland transportation, credit cost, and warehouse storage. The Authority undertook desk study of the exporter's data and evaluated the COP as *** KRW/sqm for UV CtP plates. Based on the OCT test, the Normal Value is confirmed as ***\$/sqm as was considered in the Preliminary Findings.

Export Price

62. . M/s. Jeil C&P Co. Ltd. has exported ***sqm of UV CtP plates to India during POI at a CIF price of *** US\$/sqm. The Authority had evaluated the ex-factory export price for UV CtP plates as *** US\$/sqm in the Preliminary Findings by considering all adjustments except duty draw back since sample evidences were provided for various adjustments except duty drawback. The Authority on the basis of desk study undertaken after the Preliminary Findings has considered the adjustment on Duty Drawback and therefore Ex-factory export price is considered as ***\$/sqm and the landed value as ***US\$/sqm.

Plate Type	Normal Value (\$/Sqm)	Qty. (Sqm.)	Invoice Value (\$)	Ex-factory Export price \$/Sqm.	Landed Value \$/Sqm.

UV-CtP	***	***	***	***	***
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F.7 Determination of Normal Value and Export Price for producers and exporters in Taiwan

Normal Value

63. As none of the producers/exporters from Taiwan have responded, the Authority has constructed the normal value for all producers/exporters on the basis of best available information in accordance with Rule 6 (8) by adopting cost of production in India with adjustments on account of international raw material prices, power costs as per Domestic Industry's data, normated conversion costs, SGA and a reasonable profit of 5% on the cost of production. However it is noted from the response filed by Bright enterprises, an importer, Applicants claim and DGCIS data that only UVCTP plates have been exported and, therefore, instead of weighted average CNV of all three types, the normal value of UVCTP is proposed to be considered as ***/sqm for the POI as against ***/sqm which was considered in the Preliminary Findings. M/s Nippon at a belated stage made submission on behalf of M/s Top High Image, a producer/exporter of Taiwan with some sample invoices. The same arguments have also been reiterated in comments to the disclosure. The Authority has correlated the data of these invoices for the purpose of import quantity and price. However, the said producer/exporter was non cooperative and did not participate nor filed the requested Exporters Questionnaire response and the Authority therefore confirms the methodology for NV as adopted in the Preliminary Findings. In final finding CNV of UVCTP plates has been adopted.

Export Price

64. As none of the producers/exporters have cooperated, the Authority has adopted the DGCIS's import data for determining the import Quantity and CIF price. The ex-factory export price considered in the Preliminary Findings was ***/sqm and the landed value as ***/US\$/sqm. As regards the volume of imports from Taiwan, M/s Nippon on the basis of DGCIS data and data sorted by the Applicant made available through Public file to them has submitted that quantum of imports from Taiwan is less than what has been claimed by the Applicant. The Authority notes that one of the importers M/s Bright enterprises has filed the importer questionnaire response wherein the imports by them from Taiwan during POI are much above the imports mentioned by M/s Nippon. The Authority notes that since none of the producers or exporters have participated from Taiwan, the Authority has referenced the CIF price and volume of imports as per DGCIS data. However, the quantity has been correlated with the response filed by Bright enterprises and also M/s Nippon. The response filed by M/s Nippon to the disclosure has been addressed under the post disclosure examination in later paragraphs. The Ex-factory export price and landed value are proposed to be referenced as ***/sqm and ***/sqm respectively. The details are tabulated as under;

Plate Type	Qty. (Sqm.)	Ex-factory Export price \$/Sqm.	Landed Value \$/Sqm.
UV-CtP	***	***	***

F.8 Determination of Normal Value and Export Price for cooperating and non cooperating producers and exporters in Vietnam

M/s. Mylan Printing Media Corporation

Normal Value

65. M/s. Mylan Printing Media Corporation filed an incomplete and unstructured EQR. No data on domestic sales, cost of production, adjustments or even the export details have been provided in response to the Email sent regarding deficient and incomplete response. Therefore, the Authority had constructed the normal value for all producers/exporters including M/s Mylan on the basis of best available information in accordance with Rule 6 (8) by adopting cost of production in India with adjustments on account of international raw material prices, power costs as per Domestic Industry's data, normated conversion costs, SGA and a reasonable profit of 5 % on the cost of production. The normal value was considered as ***\$/sqm for the Preliminary Findings. The Authority notes that the imports from Vietnam are of UV CtP and Thermal plate types only and has therefore computed weighted CNV of both the plate types on the basis of Applicant's data. The CNV has been considered as ***\$/sqm and ***\$/sqm for UvCtP and Thermal respectively for the purpose of comparison with export price of the corresponding plate type in this final findings.

Export Price

66. As none of the producers/exporters have cooperated, the Authority has adopted the DGCIS's import data for determining the CIF price. The weighted average ex-factory export price was considered as ***\$/sqm, after considering the adjustments as per the consistent practice as also stated in the Preliminary Findings and the landed value as ***US\$/sqm. The Authority has reevaluated the DGCIS data and has adopted weighted average ex-factory export price as ***\$/sqm and ***\$/sqm and Landed value as ***\$/sqm and ***\$/sqm for UV Ctp and thermal plates respectively in the final findings. The details are tabulated below;

Plate Type	Qty. of Export (Sqm.)	Ex-factory Export price \$/Sqm.	Landed Value \$/Sqm.
UV CtP	***	***	***
Thermal	***	***	***
Total/Wt. Average	***	***	***

F.9 Non – Cooperative/Residual Category

67. For the purpose of determining the dumping and injury margin for residual category, the Authority has accorded the highest margins either on the basis of data of cooperative producers of that country or the DGCIS data.

F.10 Dumping Margin

68. The plate type wise ex-factory export price to India has been compared with the corresponding normal value to determine the plate wise dumping margin. The table below shows the weighted average dumping margin of the producers for all plates during the POI of the subject countries.

Sr. No.	Name of the Country	Name of the Producer	Dumping Margin (%)	Dumping Margin (Range)
1	China PR	Lucky Huaguang Graphics Co. Ltd.	***	20-40
2	China PR	Kodak China Graphic Communication Co. Ltd.	***	0-20
3	China PR	Shanghai Strong State Printing Equipment Limited	***	40-60
4	China PR	Fujifilm Printing Plate (China) Co. Ltd.	Deminimis	
5	China PR	All Others	Highest	
6	Korea RP	Jeil C&P Co. Ltd	***	0-20
7	Korea RP	All Others	Highest	
8	Japan	Fujifilm Corporation	***	60-80
9	Japan	All Others	***	60-80
10	Taiwan	All	***	20-40
11	Vietnam	All	***	20-40

It is seen that the dumping margins are positive and more than the de-minimis limits prescribed under the Rules.

F.11 Other issues

69. Some interested parties have expressed concerns regarding difference in Dumping Margin amongst various Exporters/Producers. The Authority clarifies that AD measure is specific to a Producer/Exporter and is evaluated on the basis of their individual data. The Dumping Margin or Injury Margin is thus different for different producers. Further any non-

cooperative producers Margins are determined as per best available information as has also been clarified in the foregoing paragraphs.

As regards grant of Margin/Measure to KCGCCL, China in light of takeover of KCGCCL, China by M/s. Lucky Huaguang Graphics Co. Ltd., the Authority notes the submissions made by various interested parties and appreciates that any measure even though evaluated on historical data is applied prospectively. The related entities are accorded same quantum of measure even though their individual margins may be different. The Authority has addressed this issue on the basis of post disclosure comments in the later paragraphs.

G. DETERMINATION OF INJURY AND CAUSAL LINK

G.1 Submissions made by the Domestic Industry

70. The submissions made by Domestic Industry are as follows:

- a) It is submitted that the Applicant has over Rs. 400 crores invested in its manufacturing facilities and other assets, and it continues to invest to enhance its capacities.
- b) As on date, the Indian industry has installed capacity of approximately 50 million square metres per annum, including the capacity of boxed line, which is sufficient to meet the domestic demand.
- c) Post removal of AD Duties, the imports have witnessed a substantial and unprecedented rise in terms of volume and that too at the cheap and dumped price.
- d) The volume of imports increased from subject countries from 100 indexed points in 2015-16 to 217 indexed points in POI (A) witnessing a sharp increase of 117 indexed points.
- e) The volume of imports from subject countries has increased by about 47% in POI from FY 2017-18 (when duties were in place on China PR).
- f) As per the updated import data, the imports from Taiwan are 3.11% of total imports and therefore above the *de-minimis* quantity of imports.
- g) As regards the methodology adopted by the Applicant for segregating the import data is concerned, the methodology remains the same which was considered and verified by the Designated Authority in Original and SSR Investigation on subject goods conducted by the Authority.
- h) The market share of the Applicant has fallen from 67.81% in FY 2017-18 to 59.58% in POI, i.e. 8.2% decrease in market share post removal of AD Duties on the PUC from China PR.
- i) The landed price from all the subject countries put together have decreased by about 11% in the POI compared with base year. On the other hand, the cost to make and sell

has increased by about 2% during the same period. The Applicant was forced to keep its prices below its cost to compete with the cheap imports.

- j) The price undercutting for each of the subject country is positive and substantial. In fact, the price undercutting from Japan has turned positive in the POI from negative in the earlier period.
- k) The import price from subject countries is much below the non-injurious price (NIP) for all the subject countries. The low-priced imports are undermining the performance of the Applicant.
- l) Profitability of the Applicant has been affected substantially post-removal of AD Duties from China PR. The Applicant started incurring losses in the POI when there was no protection of AD duties whereas the Applicant was earning a marginal return during the injury period when the Applicant was protected with AD Duties from China PR.
- m) The return on Investments for domestic sales has decreased to 2.39% in POI (A) from 16.17% in FY 2017-18 witnessing a sharp decline of about 14% post removal of AD Duties from China PR. This sharp decline is clearly on account of the dumped imports from subject countries.
- n) The cash profits of the Applicant have declined from INR *** Lakhs in FY 2017-18 to INR *** Lakhs in POI(A). Similarly, the cash profit per unit declined from INR ***/SQM to INR ***/SQM during the same period.
- o) The inventories of the Applicant have increased substantially in the POI to 3.76 Million SQM compared to 2.26 Million SQM in FY 2017-18 particularly after the discontinuation of AD Duties from China PR, witnessing an increase of 66% in the volume.
- p) Contrary to what certain interested parties have sought to argue, the inventories of the Applicant have increased by 48 indexed points in the POI when compared to the base year.
- q) The Domestic Industry was forced to stop its capacity expansion plans. It is pertinent to note that the Domestic Industry has already purchased the said production line which is currently kept idle. The stated boxed up capacity is nearly 30% of the total current installed capacity.
- r) The capacities installed in China PR and the other subject countries are mostly export-driven capacities as the capacities are much more than the domestic consumption.
- s) Capacity utilization and production of the Applicant has witnessed an increase on account of debottlenecking exercise undertaken by the Applicant. The exercise has enabled the Applicant to efficiently use the capacities to the optimum level.
- t) The dumped imports from subject countries have forced the Applicant to reduce its prices, which have resulted in massive losses to the Applicant. In order to minimise the impact of onslaught of dumping and to retain its core customers the Applicant had to resort to imports from one of the subject countries.

- u) The increasing trends in imports of the PUC coincides with the negative trend in injury parameters of the Applicant, particularly price parameters which demonstrates the causal link. There exists sufficient evidence to show that there is actual injury and a real and imminent threat of more acute material injury.
- v) The increase in imports is more than the increase in demand. This is evident from the Applicant 's fall in market share by almost 7% in the POI when compared to the base year.
- w) The fact that some volume injury parameters may not show a negative trend does not ipso facto mean an absence of injury.
- x) The injury analysis is undertaken on cumulative basis, and therefore arguments such as Kodak's exports not undercutting the price or Kodak's exports remaining constant are irrelevant for injury analysis.
- y) The argument that in the previous investigations, the Authority recommended plate-wise duties and therefore, the volume and price injury analysis must be done on PCN basis is wrong. In fact, in previous investigations, the injury analysis was undertaken cumulatively for the PUC as a whole.
- z) Injury, both material and threat, to the Domestic Industry has been caused only by the dumped imports, thus establishing the causal link.
- aa) There have been suggestions made by Kodak that the injury margin should be determined at the first sale of independent price i.e. at the level of Kodak India. The calculation of the first independent re-sale price by a related importer is prescribed to determine the ex-factory export price for dumping margin calculation and not for injury margin calculations.
- bb) It is submitted that there is no requirement for a cooling-off period under the applicable laws, including the AD Agreement. In any event, the Applicant has demonstrated existence of material injury in its petition and the opposing interested parties have failed to effectively rebut the existence of material injury to the Domestic Industry.
- cc) Trade Notice No. 02/2004 does not take away the discretion of the Authority concerning selection of the period of investigation and injury period. The Applicant has fully complied with the desired language of the said Trade Notice.
- dd) Nothing in the Act or the Anti-dumping Rules or the WTO Agreement on Implementation of Article VI of the GATT 1994 (AD Agreement) prohibits a period of investigation comprising of 9 months.
- ee) The Applicant has lost its market share to Import from subject countries (share of imports has gone up from 27.54% to 36.38%). Even though the Applicant continues to have a majority of the market share, such substantial decrease in the market share despite taking the price injury clearly indicate the injurious effect of imports on the Applicant and other Indian producers.
- ff) Lucky and Kapoor have argued that market share of the Applicant has declined due to a decrease in the capacity of the Applicant. This is a tautologous argument. Without prejudice to the fact that the Applicant has actually increased its capacity; the fact is

- that the Applicant was compelled to curtail/box its capacity on account of the huge dumping from the subject countries.
- gg) Lucky and Kapoor have argued that there is no link of imports from subject countries with price undercutting claimed by the Applicant. In this behalf, it is submitted that Landed Price from subject countries has gone down from INR 244.65 per SQM in FY 2016-17 to INR 224.85 per SQM in POI resulting into substantial price undercutting as a direct result of increased imports at dumped prices.
 - hh) The Applicant has been selling the PUC above its cost of sales except in the POI where the Applicant was forced to sell the product below its cost.
 - ii) Lucky and Kapoor have alleged that raw material prices have declined which should have resulted in a decline in the cost to make and sell. In this behalf, it is submitted that Aluminium prices in USD terms may have declined but due to the depreciation of the Indian Rupee, the costs to make and sell have increased instead of declining.
 - jj) Bright Enterprises submits that the NSR of the Applicant is higher than NIP as the cost of production has gone down. In this behalf, it is submitted that NSR of the Applicant is lower than that of NIP which can be verified by the Designated Authority.
 - kk) The Applicant submits that there is no MoU with the user industry and it has been discontinued since April 2018.
 - ll) It is submitted that gap in the demand and supply is irrelevant in an anti-dumping investigation. Gap in demand and supply does not affect or prejudice the right of a domestic industry to seek protection of anti-dumping duties against dumped imports.
 - mm) The Applicant submits that different duties for different types of PUC would only encourage circumvention – which was also verified and recorded by the Authority in the final findings of the previous sunset review investigation. While the Authority may undertake PCN-wise analysis for dumping and injury, it is submitted that a single duty may be recommended across all types of PUC in the Final Findings to discourage circumvention and misdeclaration.

G.2 Submission by other interested parties

71. The submissions made by the exporters, importers, users and other interested parties with regard to injury and causal link, considered relevant by the Authority, are as follows:
- a) Some interested parties have sought to assail the initiation of the present investigation on the grounds that: (i) there cannot be a gap period of April 2018 to June 2018 in the injury period; (ii) injury period must be a complete financial year. Interested parties have relied on the Trade Notice No. 02/2004 dated May 12, 2004 to argue there must not be any gap in the injury period and the POI and that the injury period must be complete financial years.
 - b) It is categorically mentioned in Para 2(iii) of the trade notice that there should be no gap but there can be overlap between the POI and the previous financial years.

- c) The Corrigendum Notification again departed from the Trade Notice No. 2/2004 dated 12th May 2004 which specifically says that the injury period can only be financial years.
- d) The present investigation is a clear deviation from the Trade Notice which clearly says that injury period should always be financial years and on contrary it has been taken as 15 months annualized for year 2017-18 on a pro-rata basis (as done in the Application) or 3 months (as done by the Authority vide the Corrigendum Notification).
- e) The Authority, in the present investigation has determined POI for 9 months, whereas the general practice of the Authority is to consider it for 12 months. The period of nine months is taken only in exceptional circumstances. The respondents fail to understand what facts make the present investigation as "exceptional".
- f) A cooling off period must be considered in order to analyze the true picture of the performance of the Applicant industry after the removal of ADD.
- g) The Authority is requested to revise the POI of the present investigation as the financial year 2018-19. More importantly, the Authority is requested to seek the import data of the Domestic Industry during the gap period and make the information available to interested parties.
- h) Some of the interested parties apprehend and allege that this gap was the months during which the Applicant could/would have imported large quantities of the PUC.
- i) The two thirds of the injury period for the on-going case overlaps with the previous case terminated. Unless there has been a dramatic change in market situation, the current investigation cannot be justified in consideration of the result of the sunset review.
- j) The Authority is requested to immediately terminate the investigation on account of the inappropriate selection of the injury period and the POI as the whole investigation such as Domestic Industry standing, injury analysis is based on the same.
- k) Data filed by Applicant should be considered incomplete and the Authority should terminate the investigation in terms of Rule 14 of Anti-dumping Rules.
- l) It was submitted that there is no material injury to the Domestic Industry or if there is any injury that is self-inflicted and the material injury, the threat of material injury and material retardation are exclusive and cannot co-exist.
- m) The Applicant company is one of the world's largest suppliers of print solutions and having well established business for more than 50 years as claimed by the Applicants during the oral hearing. Thus, there is no case of material retardation to the establishment of the domestic industry.
- n) The raw material prices are declining (irrespective of SME and LME, as both shows decline), the Applicant has shown increase in costs. It is this increase in costs that has caused decline in profits, ROI and cash flow which cannot be attributed to the dumped imports.

- o) The Applicant industry had incurred losses despite decline in imports during 2016-17 and AD duty in force indicating no causal link between the alleged dumped imports and the injury suffered.
- p) The injury, if any, is being suffered by the Applicant on account of the imports of the subject goods from other exporters based in China PR and not on accounts of imports of PUC from Fujifilm Group.
- q) The share of imports of subject goods from China PR accounts for 78.90% in total imports from the subject countries during POI(A) which is very significant as compared to the share of imports from other subject countries.
- r) Significant surplus capacity is available with the Chinese exporters particularly with Lucky Huaguang Graphics Co China and Kodak China resulting in low prices from China PR. Lucky Huaguang Graphics Co China is getting several incentives from the government as it is a state-owned company. Further, it is also benefited from the cheap raw material that it purchases from SHFE. It is a known fact that SHFE is also controlled by the government.
- s) The selling price of the Applicant industry is affected by various factors such as the volatility in the price of Aluminium, Memorandum of Understanding (MoU) signed between the user associations and the Applicant industry, internal competition etc.
- t) The imports have increased significantly. However, the mere fact that imports have increased does not per-se imply that the Domestic Industry is injured. Any increase in import does not mean injury to the Domestic Industry. If increase in imports is considered along with increase in demand, it would be seen that the increase in imports is in fact less than increase in demand.
- u) Use of CtCP digital plates is increasing not only in recent period but also over the past quite some time. The consumers in fact found with cessation of ADD that use of CtCP plates is now more advantageous as compared to use of PS Plates and no ADD on CtCP plate in fact must have led to significant consumers shifting to CtCP plates from PS plate.
- v) It must be seen that there is increase in demand throughout the injury period whereas capacity of the Applicant has declined. Given the fact that the capacity utilization of the Applicant is approx. 100% any averment of the Applicant with regard to injury due to imports, is baseless.
- w) Applicant engages in importing the subject goods, causing the inventories to increase. Hence, any injury if it exists, is self-inflicted and not attributable to the Exporters.
- x) The Applicant has been able to increase sales throughout the injury period despite there is increase in imports.
- y) Kodak has already submitted that KCGCCL is engaged in exporting subject goods to India which are imported by its related entity, KIPL. After import, KIPL incurs multiple expenses before reselling the imported products in the Indian market. Therefore, in order to undertake an objective analysis, the reselling price of KIPL

(at ex-factory level) should be compared with the NIP determined by the Authority to arrive at injury margin.

- z) Kodak submits that the domestic buyers/users of subject goods compare the price of goods sold by KIPL and TechNova to select their supplier of goods. The decision to purchase the goods depends on the price difference between KIPL's and TechNova's selling price. As a result, the landed price of imports by Kodak can in no way cause injury to domestic industry. Injury to TechNova would only exist (if any) when KIPL sells goods in the domestic market at a price below fair price i.e. NIP/TechNova selling price. Therefore, Kodak request the Authority to undertake injury margin determination by comparing KIPL's domestic selling price with TechNova selling price.
- aa) Capacity utilization shows increasing trend throughout the injury period.
- bb) Production has increased throughout the injury period. The Applicant could not have produced more, given that the capacity utilisation had already crossed 100%.
- cc) The injury data shows increases in key volume parameters such as production, sales, capacity utilization etc. Though the inventory increased it cannot be linked to any down fall in domestic sales as the sales have increased.
- dd) Applicant was having a monopolistic position in the market till recent times by the virtue of single producer status and also the ADD which was in force till recent times.
- ee) Production of PUC has increased from 100 (indexed) in base year 2015-16 to 116 (indexed) during the POI (A). The capacity utilization of the Applicant has increased positively from 100 (indexed) in the base year to 132 (indexed) during the POI (A).
- ff) The share of the domestic producers (mainly Applicant) in total demand during the POI (A) is 61.15% which demonstrates that the Applicant is able to capture significant market share despite the discontinuation of ADD in June 2018.
- gg) The NSR of the Applicant in the present investigation shall also be above their NIP as found in the SSR case as above.
- hh) The landed value of goods exported by Kodak is above the NIP claimed by TechNova and there is negative price underselling. There is no prices suppression and depression caused by exports from Kodak.
- ii) The Applicant cannot cater the prevailing demand in India hence, the imports has to take place from outside India. Applicant is not producing all types of subject goods, in fact, they have imported different types of subject goods from other countries and sold in India.
- jj) If anti-dumping duty is levied on the product under consideration, then as a result, the Applicant could easily manipulate the price of the product under investigation in the domestic market and also have high potential to bring up the price unreasonably in order to earn monopoly profits. The performance of the downstream industry will be adversely affected.

- kk) A middle path be adopted by the Government i.e. there should neither be unfair competition nor there should be any attempt to create monopoly position by any of the party, rather balanced approach be adopted.
- ll) The exporters of the product under consideration offered different sets of prices of the similar products originating from China PR and products originating from Europe Union. The prices offered for the Chinese origin products are much lower than that of European Union origin product.
- mm) It is in our interest to protect the local manufacturing industry of offset plates in the long run by providing adequate relief or protection to the industry.
- nn) Price undercutting and underselling etc as it stands today is not reliable as the Applicant is yet to submit the complete and actual information of imports for the POI.
- oo) Price of import from Taiwan was Rs. 233 to 208 per SQM in case of China PR, the price from Taiwan was Rs. 182 to 186 per SQM except for 2015-16 and POI. Thus, volume and price of imports of PUC from Taiwan requires serious fact checks and the data as presented now do not look reliable and complete.
- pp) The CIF export price of subject merchandise from Korea increased during the injury period. In the Exhibit 5 of the petition, the CIF unit price (INR/SQM) of the Korean products was 187.52 Indian Rupee in 2016-2017, 200.64 Rupee in 2017-2018, and 202.15 Rupee during the injury period.
- qq) The self-imports made by the Applicant have a serious ramification viz. their eligibility as Domestic Industry and on top of it and most importantly such self-imports shows clear breach of causal link in the present matter.
- rr) The Applicant was also aware of the fact that the injury is caused by the increase in the price of Aluminium as clearly mentioned at the page 35 of the petition.
- ss) Import as present in the petition shows the need for a PCN wise comparison for purpose of dumping and injury as there are significant variation in inter se types of PUC.
- tt) There exists a substantial price difference between CtCP plates and Thermal plates (around 45-50 percent). Therefore, the Authority should undertake the evaluation of import volume, normal value, ex-factory price, landed value and all injury parameters (both volume and price) for each sub-category /PCN. Therefore, volume and price injury must be assessed on a PCN basis.
- uu) Lower domestic selling price charged by TechNova; other exporters/importers were forced to lower their price to sustain in the Indian market.
- vv) The production of other domestic producers has increased by 50 percent. Despite the same, the remaining producers have not filed data to substantiate injury on account of imports.
- ww) There is no increase in inventory levels. Inventory has increased on account of imports and decline in export sales.
- xx) There is negative price undercutting and price underselling for Kodak.

- yy) There is negative volume injury from Kodak as exports by Kodak has remained almost constant. There is no likelihood of volume injury on account of imports by Kodak.
- zz) The Authority is requested to undertake injury margin determination by comparing KIPL's domestic selling price with TechNova selling price.
- aaa) While there is increase in imports, the same is commensurate with increase in demand.
- bbb) The Applicant is unable to explain the real reason behind losses when it was profitable in the previous year. Importantly, when the raw material prices have come down, and selling price remained flat, the minimum that can be inferred is that the Applicant would have taken advantage of that to make profits.
- ccc) Fixed expense of the plant shut down – Since Applicant had admittedly shut down one of its production facilities, it appears that the fixed cost of that plant has been apportioned to the PUC. This same should not be allowed.
- ddd) The Applicant has filed false and misleading data to reflect higher London Metal Exchange (hereinafter referred to as 'LME') prices than Shanghai Metal Exchange (hereinafter referred to as 'SME'), when there is data to prove that the LME prices were in fact lower than SME and have been consistently declining.
- eee) The Applicant's increase in cost of production, when the raw material prices have decreased. The Authority is requested to kindly ascertain the reasons for increase in cost.
- fff) Price undercutting remaining at similar levels, the import volumes increased significantly in the POI. Thus, there seems to be no link between the alleged price undercutting and the increase in import, as with the increase in price undercutting the import does not seem to be increasing proportionally.
- ggg) Imports are increasing due to increase in demand and the gap in the demand-supply of the Domestic Industry.
- hhh) The domestic sales of the PUC by the Applicant industry has increased significantly from 100 (indexed) in the base year to 114 (indexed) during the POI(A).
- iii) Despite the shutting down of one of the production line of the Applicant industry and reduction in number of employees working in the industry, there is significant increase in the productivity of the employees during the entire injury period and the POI (A).
- jjj) The domestic sales of the other domestic producers have increased from 100(indexed) in the base year to 110 (indexed) during the POI (A).
- kkk) There is reduction in the number of employees which is due to shutting down of one production line of the Applicant which has resulted in reduction in the capacity.
- lll) Mere existence of injury does not lead to the conclusion that there exists likelihood of dumping and injury
- mmm) The Applicant has also not claimed injury in respect of volume parameters, barring inventories.

- nnn) The Applicant has admittedly reduced capacities. In a situation where demand for the product is increasing so rapidly, it is not usual that the company reduces its capacities.
- ooo) Raw material price and import price declined in the POI as compared to previous years, selling price of the Applicant remained flat.
- ppp) Reduction of production in PS plate and increase in production of digital plates has led to apportionment of expense disproportionately onto digital plate.
- qqq) If there had been price undercutting, the imports would have increased substantially.
- rrr) The reason for injury in its profit/loss is not the alleged dumped imports but some other factors such as shutting down of one of the production line of the Applicant.
- sss) There cannot be price suppression, as there is no reason to increase prices when raw material prices are falling down.
- ttt) Certain interested parties have argued that the imposition of anti-dumping duties will lead to the monopoly of the Applicant.
- uuu) The selling price of the PUC has been consistently below the cost of sales of the PUC despite the AD duty in force.
- vvv) Certain interested parties have stated that price of the PUC is impacted by several factors including the Memorandum of Understanding between the Applicant and the user industry.
- www) Some interested parties have argued that the imports are necessary since the Domestic Industry does not have capacity to meet the demand.
- xxx) There is also an allegation that since Agfa Graphics and Lucky have entered into a strategic alliance in the graphics business (for the subject merchandise) and the former supports them with technology as well as with intellectual property, that somehow causes the Applicant to become related to Lucky.
- yyy) Kodak submitted that: (i) the market distortion reports of foreign governments are not binding on the Authority; (ii) the alleged market manipulation does not pertain to the POI; (iii) the issues of currency manipulation can only be authoritatively looked by institutions like the IMF, World Bank or the RBI; (iv) Indian currency has devaluated more than RMB in the POI. On this basis, Kodak seeks market economy treatment.
- zzz) Lucky and Kapoor have alleged that raw material prices have declined which should have resulted in a decline in the cost to make and sell.
- aaaa) Levying of anti-dumping duty would impact on the user industry.
- bbbb) Two newspapers do not make up the whole industry, since India is home to more than 500 daily Newspapers. Therefore, views expressed by them, colored by the fact that they have entered into supply agreements with the Applicant, makes their submissions suspect and unworthy.
- cccc) Market Share of the Applicant has been increasing YOY. It has had a slight decline during the POI wherein as per the CSO estimates all the sectors of the economy

have faced a decline and hence it is no surprise that the Applicant has also faced downfall in demand.

- dddd) The profit percentage has been wavering from 100 -59 -128 -63 -115 which shows that the profit margin is not in relation to the imposition or otherwise of the Anti-dumping duty but due to other reasons.
- eeee) The price has remained stable over the four-year period but also that there is no decline in the prices between 17-18 & 18-19 inspite of the fall in Prices of Aluminium, which accounts for 70% of the cost showing that even the Chinese producers have actually increased the prices. The other countries are too meagre to make an impact.
- ffff) Post cessation of anti-dumping duty, Applicant has shut down one of its plant. The other two plants are operating at 100% plus and 50% capacity respectively. This is a case where plant is probably reaching its life due to which quality products are not being produced. Thus, Applicant has been unable to meet the increasing demand, hence, the need for imports.
- gggg) The DGCIS data supplied to us is 14000-line entries but the total imports of Digital and Analog Plates is less than 3000 which is impossible. Secondly, when the data is further filtered, there is no imports shown from the Taiwan, Malaysia, Sri Lanka, USA etc which indicates that the data which has been supplied to the Applicant is at variance with the data supplied to us.
- hhhh) Applicant is shielding itself from imports by taking advantage of the cheaper price of imports.
- iiii) The instant case falls under the category of *Imports by Applicant itself-from unrelated exporter*. The Applicant is party to the alleged dumping, hence cannot claim injury. Parameters such as core business test and participation in dumping must be judged and applied in this case.
- jjjj) Anhui submitted that the Applicant is still importing the subject goods from the subject country and has not claimed the same anywhere in the petition or written submissions filed by them. Instead, Applicant has stated in Para 4 e) of the written submissions that imports have stopped, however, these are false statements. The Applicant might have stopped importing the subject goods in India but has started importing the same at UAE port in its own name. The details of imports made by TechNova Imaging Systems (P) Ltd. from Shanghai Strong State Printing Equipment Ltd. at UAE port during the post-POI was provided. It shows that Applicant is trying to mislead the authority.
- kkkk) The import volumes of China shown in this Table do not match with the import volumes in the SSR for the same period indicating that the Applicant is giving manipulated data in his tables and hence the Application itself is liable to be rejected by the Authority.
- llll) The NSR is same during the current POI as it was during the POI of the sunset review, where the DA has categorically held that there is no Injury to the DI. Since

- the NSR is the same during both the POI, it is requested that the Application may be rejected.
- mmmm) The Application states that while the domestic demand has risen during the 4 year period, he has not been able to increase domestic sales, while in the same breath stating that he has been working over and above the optimum name plate capacity which indicates that the Applicant is trying to mislead the Authority.
- nnnn) Even if the Anti-dumping Duty is to be imposed, it is requested that the same may be imposed on the basis of Basic Cost of Aluminium Ingot as quoted on the LME Plus Conversion Charges.
- oooo) The fact that the Applicant has again sought resumption of ADD soon after finding of the DA in the SSR shows the attitude of the Applicant in obtaining profits by any means. He had filed Petition against the SSR in Delhi High Court and then withdrawn it for carrying out his imports and subsequently, filed the present Application to pressurize the Authority.
- pppp) The representative of Hindustan Times, who supports ADD does not represent the whole of the newspaper Media, which is huge compared to the consumption by HT Group.
- qqqq) The Applicant during hearing has stated that the Chinese Currency, RMB has depreciated by 10% against the US Dollar, which is incorrect. The devaluation is 3% whereas the Indian Currency (at time of Hearing had depreciated by over 5%). Presently, the depreciation of Indian Currency is higher, which already cushions the Applicant from cheaper imports.
- rrrr) ADD has been imposed for a good ten-year period on the subject goods, which contributed handsomely to the profits of the Applicant. The government cannot cater to the profits of a sole industrialist to the detriment of the Nation at large.
- ssss) The selection of EU, as a third country by the Applicant himself is improper, since that power to select a third country has been given only to the DA in terms of Rule 7 of the AD Rules. In any case, EU & India are not similarly placed countries since EU is a mostly a producer and User of Thermal Plates and not CTCP and Violet plates which is mainly consumed in India and other South East Asian Countries.
- tttt) Cloak of secrecy on all data by terming them as confidential, whether in working out Normal Price, Ex-factory Price, Injury, their own Balance Sheet and production data resulting in all data not being subjected to scrutiny by other interested parties. Profit Margin has wavered between positive to negative for the Applicant whether or not ADD was existent on these products.
- uuuu) Price of China Imports at Rs 200-220/- which compares with that of other similarly placed countries & acceptable in terms of Section 14 of Customs Act, 1.962. The price of Chinese plates has remained consistent (-10%) during the 3-year period and the POI.
- vvvv) Section 9A(ii)(a) mandates that the price shall be compared based on sales made to third countries. The DRI of CBIC maintains offices at all major cities of the world,

who can supply the information for comparative analysis. This is all the more required since the data submitted by DGCIS is completely flawed due to improper description of quantities and description in the Bills of Entry, which has corrupted the data. It is not known as to how the Applicant had worked out the data.

- wwww) During the post-POI, the Applicant continued to purchase the PUC from Shanghai Strong and the last batch was shipped on June, 2019. This needs to be critically examined by the Authority.
- xxxx) The exporter submitted that as para 4.9.20 (v) of the Manual of Operating Practices for Trade Remedy Investigations, there are no exceptional circumstances whereby the imports have taken place. The imports are regular, constituting 53.41% of our total exports to India. The Applicant is also importing the subject goods during the post-period of investigation.
- yyyy) Taipei Economic and Cultural Center in India submitted that no material change has been observed in the year of 2017-2018 and the POI in respect of the imports from Taiwan. It seems that what the Applicant was not able to do directly is now seeking to do indirectly by initiating the present investigation on the imports of PUC from Taiwan.
- zzzz) As to the question of increase in the imports of Taiwan during the POI, it should be noted that the demand of the PUC has considerably increased during the POI and therefore it cannot be said that the incoming imports from Taiwan have caused injury to the Applicant only on account of increase in imports from the said Country.
- aaaaa) The vital requirement to establish dumping is to show a causal link between the dumped articles and the injury caused to the domestic industry. In the case at hand, the domestic industry seems to have maintained a healthy production, capacity utilization and sale of the PUC. It would be wrong on the part of the Applicant to pace its sales at the pace of the increasing demand, and to further say that non-fulfilment of the same would constitute dumping of imports from the subject countries. The test to establish dumping would only be direct injury to the Applicant from the dumped goods.
- bbbbbb) Kodak submits that the Authority should include the other domestic producers viz. (i) Metrostar; (ii) Akshaya Imaging and; (iii) Orion within the scope of 'Domestic Industry' and seek data of all economic parameters from them.
- ccccc) Embassy of Korea submitted that subject merchandise originating from Korea RP is not the cause of the alleged injury in this investigation. The CIF export price of the subject merchandise from Korea increased during the injury period.
- dddddd) Total consumption of digital plates of all types of around 40 million sq.mtr. so it is big business for plate manufacturers both domestic and international. We earnestly expect the Govt. to take note of this while deciding the matter.
- eeeeee) The Indian printers' majority of whom belong to small and medium category should be able to get the subject plates at optimal price and the quality of the plates should

- be good. The Federation expects that the manufacturers should take utmost care of their plant so as to manufacture quality products in sufficient quantity.
- fffff) There should be established platform for the redressal of day to day operating problems faced by the printers on call and physical also for all category of plates UVCTP, thermal, violet, chem free etc.
- ggggg) Government while deciding this matter must make it obligatory on the part the parties to this petition, to provide adequate measures for redressing the day to day operating problems faced by the printers.
- hhhhh) The All India Federation of Master Printers submitted that the Indian Govt. should not allow an manufacturer to use Anti-Dumping Duty as a weapon to create a monopoly position for the PUC. And we will never support any company / manufacturers/ Industry who is trying to use this as a shield to protect their manufacturing/financial/survival or other problems.
- iiiiii) KIPL is suffering injury in the domestic market on account of dumped imports by TechNova and resale of said dumped imports by TechNova in the domestic market at unfair price.
- jjjjj) Applicant has resorted to importing of subject goods (process free plates) from Belgium and other countries. Therefore, the Authority is requested to conclude that injury to TechNova is on account of intrinsic factors and there is no causal link between imports and alleged injury.
- kkkkk) The PUC constitutes one of the key input costs for the printers. The PUC market in India is dominated by Technova who enjoys a 97% market share of the total Indian production. Without the competitive restraint placed by imports, Technova is free to set monopolistic prices and garner monopoly profits, without undertaking any innovation in the production or distribution process.
- lllll) Applicant cannot cater the prevailing demand in India hence, the imports has to take place from outside India. Applicant is not producing all types of subject goods, in fact, they have imported different types of subject goods from other countries and sold in India. If anti-dumping duty is levied on the product under consideration, then as a result, the Applicant could easily manipulate the price of the product under investigation in the domestic market and also have high potential to bring up the price unreasonably in order to earn monopoly profits.
- mmmmm) The Korean Government submits that it is of the view that DOPP originating from Korea is not the cause of the alleged injury in this investigation. Above all, the CIF export price of DOPP from Korea increased during the injury period. In the Exhibit 5 of the petition, the CIF unit price (INR/SQM) of the Korean products was 187.52 Indian Rupee in 2016-2017, 200.64 Rupee in 2017-2018, and 202.15 Rupee during the injury period. Furthermore, the market share of imports from Korea was 1.92% during the POI which is too small to affect the market price or cause injury to the domestic market. It is submitted that the Applicant was also aware of the fact that

the injury is caused by the increase in the price of Aluminum as clearly mentioned at the page 35 of the petition.

- nnnnn) TechNova's capacity utilization was approx. 100%, any averment by the Applicant with regard to any injury caused due to imports, is baseless. It is only the demand that could not be met through domestic supply that has been met through imports and that imports have not usurped any domestic supply.
- ooooo) In the absence of any demonstration of proportionate loss or injury in each sub category of the PUC/headings the amount of anti-dumping duty proposed in Para 111 of the Preliminary Findings is apparently arbitrary and highly excessive, with a view of enrich Tech nova unduly at the cost of the Objecting printing industry.
- ppppp) The Applicant company is also offering various post sales services related to other products for which it has created wide marketing infrastructure. The expenses relating to marketing expenses and post sales services have also been included in the cost of digital plate whereas no post sales services are provided by the company for this product. This has also resulted in distorted determination of Non-Injurious price and consequently determination of level of duties recommended by the authority, based on unverified and unsubstantiated claims by Applicant company.
- qqqqq) The slight increase in imports was proportionate to the increase in demand and the failure of the Applicant to fulfil the increased demand. Clearly, the increase in domestic demand is more than the increase in imports of the PUC during the same period which proves that the increase in import was necessitated to meet the increase in demand, owing to the fact that TechNova's capacity had steadily declined and the domestic industry was unable to meet domestic demand. This, the single instance, ipso facto, proves that there was no "surge" in imports as concluded by the Authority.
- rrrrr) Despite the shutting down of the one of the production lines of the Applicant and reduction in number of employees working in the Domestic Industry, there is significant increase in the productivity of the employees during the entire injury period and POI(A).
- sssss) The present is a case where the market demand has increased substantially whereas the production capacity of TechNova has remained constant leading to excess demand over supply. In fact, TechNova has itself admitted that it has been able to efficiently use the capacities to the optimum level due to debottlenecking exercise. Accordingly, imports have been made only because the largest producer of the Product Under Consideration, is no longer able to cater to the local demand. The real reason for the imports also appears to be TechNova's inability to maximize production.
- ttttt) It is important to point out that the Period of Investigation for the impugned Preliminary Findings is 01.07.2018 - 31.03.2019 while the very same authority decided not to levy ADD in 23.08.2018 (just 3 months earlier).

uuuuu) Shanghai Strong hereby submits that if the Government of India blindly provides protection for Indian industry of Digital Offset Printing Plates, this will ultimately result in real protection for the interests of only the Applicant and Enterprise Group. The Applicant company was established to become a leader in digital offset printing plates industry.

vvvvv) It would be seen that there are large amount of expenses incurred by the company through related parties. Under these circumstances, it is utmost important that reasonability and genuineness of these expenses are examined in detail, so as to ensure that cost incurred by the company and reflected in accounts are fair and based on arms-length relationship. It is submitted that claims of company, on Cost of Production, based on these accounts have been accepted by Designated Authority without any verification of expenses and the genuineness thereof. Therefore, the Preliminary Findings by the authority based on unverified claims has distorted the workings of a Non-injurious Price, Normal Value and consequently determination of duties for individual exporters.

H. Examination by the Authority

72. The Authority has taken note of the submissions made by the interested parties and has examined various parameters in accordance with the Rules after duly considering the submissions made by the interested parties.

73. With regard to the contention of the interested parties that there cannot be a gap in the injury period and the injury period must be a complete financial year, the Authority notes that in order to make the data comparable with the previous years, the Authority has adopted the injury period as April 2017 to June 2018 on an annualised basis. This is in accordance with the consistent practice of the Authority.

74. As regards the submission that the period of investigation cannot be less than 12 months, the Authority notes that the Act or the Anti-dumping Rules or the Anti-dumping Agreement does not prohibit a period of investigation comprising of 9 months. At the time of initiation there was no provision of POI in the Rules. Specific provision on POI has been included in the Rules only in February 2020. The Authority noted that the guidelines of the Committee on Anti-Dumping practices regarding duration of period of investigation adopted on 5th May, 2000 recognizes that the Investigating Authorities may consider appropriate POI's on a case specific basis which cannot be less than six months. In the instant investigation, the period of investigation is of nine months which is compatible with the WTO guidelines. At the time of initiation, the Authority adopted most recent period i.e 1.7.2018 to 31.3.2019 as POI. The Period could not be considered from 1.4.2018 onwards as the earlier AD duty continued till 3rd June 2018. Hence, the Authority adopted the period

of investigation of 9 months. POI of less than 12 months has been adopted by the Authority in a number of anti-dumping investigations.

75. Some of the interested parties have raised an issue that the Authority has not considered the impact of the imports and sales made by the Applicant in the injury analysis. This aspect is proposed to be appropriately examined by the Authority and impact of the imports and their resale made by the domestic industry as stated in the subsequent paragraphs.
76. As regards the submissions that cooling off period must be considered in order to analyze the true picture of the performance of the Applicant industry after the removal of anti-dumping duty, the Authority notes that there is no requirement for a cooling-off period under the applicable laws.

Cumulative Assessment

77. Para (iii) of Annexure II of the Rules provides that in case where imports of a product from more than one country are being simultaneously subjected to anti-dumping investigation, the Authority will cumulatively assess the effect of such imports, in case it determines that:
- a) 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 imports from each country is three percent (or more) of the import of like article or where the import 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) Cumulative assessment of the effect of imports is appropriate in the light of the conditions of competition between the imported article and the like domestic articles.
78. The Authority notes that:
- a) The subject goods are being dumped into India from subject countries. The margin of dumping from each of the subject countries is more than the de minimis limits prescribed under the Rules.
 - b) The volume of imports from each of the subject countries is individually more than 3% of total volume of imports.
 - c) Cumulative assessment of the effect of imports is appropriate as the exports from the subject countries not only directly compete inter se but also with the like articles offered by the Domestic Industry in the Indian market.
79. In view of the above, the Authority has assessed injury to the Domestic Industry cumulatively from imports of the subject goods from the subject countries. Further, the Authority has not included imports of the PUC made by the Applicant while assessing injury to the Domestic Industry. Accordingly, claims by certain interested parties that injury to the Domestic Industry is self-inflicted has been addressed as the injury analysis has been undertaken after removing the imports of the PUC made by the Applicant.

80. Rule 11 of the Rules read with Annexure II provides that an injury determination shall involve examination of factors that may indicate injury to the Domestic Industry, “.... taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect of such imports on domestic producers of such articles....”. In considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. For the examination of the impact of the dumped imports on the Domestic Industry in India, indices having a bearing on the state of the industry such as production, capacity utilization, sales volume, inventory, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the Rules.

81. The submissions made by the Domestic Industry and other interested parties during the course of the investigation including the comments made to the disclosure statement with regard to injury and causal link, which have been considered relevant by the Authority are examined and addressed as under:

Volume Effect of Dumped Imports on the Domestic Industry

Assessment of Demand/Apparent Consumption

82. The Authority has taken into consideration, for the purpose of the present investigation, demand or apparent consumption of the product in India as the sum of domestic sales of the Indian Producers and imports from all sources. The demand so assessed has increased consistently during the injury investigation period and the POI.

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Domestic sales of Applicant	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	85	114
Domestic Sales of other producers*	Million SQM	***	***	***	***	***	***	***

Trend	Indexed	100	103	110	27	110	82	110
Import from Subject Countries excluding Applicant's imports	Million SQM	8.003	9.119	11.804	4.152	12.765	12.239	16.318
Trend	Indexed	100	114	147	52	159	153	204
Import from Other Countries	Million SQM	4.796	2.240	1.392	0.826	1.774	0.994	1.325
Trend	Indexed	100	47	29	17	37	21	28
Imports by Applicant from Subject Countries	Million SQM	-	-	-	-	-	0.761	1.015
Trend	Indexed	-	-	-	-	-	100	133
Total Demand	Million SQM	38.255	38.523	42.863	12.591	44.363	35.734	47.645
Trend	Indexed	100	101	112	33	116	93	1 2 5

*Sales volume of other domestic producers have been considered based on the estimated volume provided by the Applicant.

83. As can be noted from the above table, the dumped imports from subject countries have significantly increased during the POI (A). The Applicant has not been able to increase the sales of product concerned commensurate with the increase in demand because of the significant volume of dumped imports coming from subject countries. It is evident from the above that while the demand of the product concerned increased by 25 indexed points from 2015-16 to POI (A), the domestic sales of the Applicant increased merely by 14 indexed points. On the other hand, import quantity of the PUC from the subject countries increased significantly by 8.32 Million SQM or 104 indexed points during the same period. Almost the entire increase in demand has been captured by the imports from subject countries.

Import Volumes from subject countries

84. 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 from subject countries, either in absolute terms or relative to production or consumption in India.

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Import from subject countries								
China PR	Million SQM	7.731	7.302	7.609	2.120	7.783	9.611	12.815
Trend	Indexed	100	94	98	27	101	124	166
Japan	Million SQM	0.041	1.100	1.224	0.253	1.182	0.824	1.098
Trend	Indexed	100	2687	2990	618	2887	2012	2682
Korea RP	Million SQM	0.000	0.385	0.902	0.660	1.250	0.708	0.945
Trend	Indexed		100	235	172	325	184	245
Taiwan	Million SQM	0.138	0.264	1.067	0.464	1.225	0.435	0.580
Trend	Indexed	100	191	771	335	884	314	419
Vietnam	Million SQM	0.093	0.068	1.001	0.655	1.325	0.661	0.881
Trend	Indexed	100	74	1080	706	1429	713	950
Total imports from subject countries	Million SQM	8.003	9.119	11.804	4.152	12.765	12.239	16.318
Trend	Indexed	100	114	147	52	159	153	204
Imports from other countries	Million SQM	4.796	2.240	1.392	0.826	1.774	0.994	1.325
Trend	Indexed	100	47	29	17	37	21	28
Imports by Applicant from Subject Countries	Million SQM	-	-	-	-	-	***	***
Trend	Indexed	-	-	-	-	-	100	133
Total Imports	Million SQM	12.800	11.359	13.196	4.978	14.539	13.993	18.658
Trend	Indexed	100	89	103	39	114	109	146

85. It is noted that dumped imports of the subject goods from the subject countries have increased in absolute terms from 8.003 Million SQM in 2015-16 to 16.318 Million SQM in POI (A).

Subject Country Imports in relative terms

Particular	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Dumped imports from subject Countries in relation to Applicant's total production	%	***	***	***	***	***	***	***
Range	%	25-35	25-35	35-45	45-55	35-45	45-55	45-55
Dumped imports from subject Countries in relation to Demand in India	%	21%	24%	28%	33%	29%	34%	34%
Range	%	15-25	15-25	25-35	25-35	25-35	25-35	25-35

86. It is noted that the subject dumped imports in relation to production and demand increased in the POI (A) as compared to the base year and previous years. Imports of PUC from subject countries have increased in relation to the Applicant's production from 25-35 % in 2015-16 to 45-55 % in POI (A) and have increased in relation to consumption in India from 15-25 % in 2015-16 to 25-35 % in POI (A).

Market Share in Demand

87. The Authority notes that the market share of the subject imports has increased in the POI (A). The Applicant has lost market share despite an increase in the demand of the product under consideration in the POI (A).

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Domestic sales of Applicant	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	85	114
Domestic Sales of other producers	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	103	110	27	110	82	110

Import from Subject Countries	Million SQM	8.003	9.119	11.804	4.152	12.765	12.239	16.318
Trend	Indexed	100	114	147	52	159	153	204
Import from Other Countries	Million SQM	4.796	2.240	1.392	0.826	1.774	0.994	1.325
Trend	Indexed	100	47	29	17	37	21	28
Imports by Applicant	Million SQM	-	-	-	-	-	0.761	1.015
Trend	Indexed	-	-	-	-	-	100	133
Domestic Sales including Applicant imports from subject countries	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	89	118
Total Demand	Million SQM	38.255	38.523	42.863	12.591	44.363	35.734	47.645
Trend	Indexed	100	101	112	33	116	93	125
Share of Applicant	%	***	***	***	***	***	***	***
Range	%	60-70	60-70	60-70	50-60	60-70	50-60	50-60
Share of Applicant's Imports from Subject Countries	%	-	-	-	-	-	***	***
Range	%	-	-	-	-	-	0-10	0-10
Total share of Applicant including Applicant's imports	%	***	***	***	***	***	***	***
Range	%	60-70	60-70	60-70	50-60	60-70	60-70	60-70
Share of other Producers	%	***	***	***	***	***	***	***
Range	%	0-10	0-10	0-10	0-10	0-10	0-10	0-10
Share of Subject countries	%	***	***	***	***	***	***	***
Range	%	20-30	20-30	20-30	30-40	20-30	30-40	30-40

Share of Other countries	%	***	***	***	***	***	***	***
Range	%	10-20	0-10	0-10	0-10	0-10	0-10	0-10

As can be noted from the above table, the market share of the Applicant has declined from 2016-17 onwards and during the POI (A), even after taking into consideration imports made by Applicant.

Price Effect of Dumped Imports on the Domestic Industry

88. With regard to the effect of the dumped imports on prices, it is required to be analyzed whether there has been a significant price undercutting by the alleged dumped imports as compared to the price of the like products in India, or whether the effect of such imports is otherwise to depress prices or prevent price increases, which otherwise would have occurred in the normal course. The impact on the prices of the Domestic Industry on account of the dumped imports from subject countries has been examined with reference to price undercutting, price underselling, price suppression and price depression, if any. For the purpose of this analysis, the cost of production, net sales realization (NSR) and the non-injurious price (NIP) of the Domestic Industry have been compared with landed price of imports of the subject goods from the subject countries.

Price Undercutting

89. For the purpose of price undercutting analysis, the net selling price of the Domestic Industry has been compared with the landed value of imports from the subject countries. While computing the net selling price of the Domestic Industry all taxes, rebates, discounts and commissions have been deducted and sales realization at ex works level has been determined for comparison with the landed value of the dumped imports. Accordingly, the undercutting effects of the dumped imports from the subject countries work out as follows:

Price Undercutting	Unit	China PR	Japan	Korea RP	Taiwan	Vietnam
Net Sales Realization	INR/SQM	***	***	***	***	***
Landed Value (LV)	INR/SQM	224.67	249.58	201.14	204.80	210.68
Price Undercutting	INR/SQM	***	***	***	***	***
Price Undercutting	% of LV	***	***	***	***	***
Price Undercutting	% Range	10-20%	0-10%	30-40%	30-40%	20-30%

90. From the aforesaid table, it can be noted that the imports from subject countries are coming at prices substantially below the domestic selling price of the Applicant. Thus, price undercutting during the period of investigation is positive for the subject countries.

Price Suppression and Depression

91. In order to determine whether the dumped imports are depressing the domestic prices and whether the effect of such imports is to suppress prices to a significant degree or prevent price increases which otherwise would have occurred in normal course, the changes in the costs and prices over the injury period, were compared as below:

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Cost of Sales	Rs/SQM	***	***	***	***	***	***	***
Trend	Indexed	100	98	98	99	98	102	102
Selling price	Rs/ SQM	***	***	***	***	***	***	***
Trend	Indexed	100	97	98	98	98	98	98
Landed Value	Rs./ SQM	253.68	244.65	231.31	222.58	229.06	223.60	225.60
Trend	<i>Indexed</i>	100	96	91	88	90	88	88

92. From the above table, it can be noted that the imports from subject countries have been coming at prices lower than the cost of sales of the Domestic Industry. This has forced Domestic Industry to reduce its prices during POI (A) and has led to a situation wherein the Domestic Industry has been forced to sell below its cost of sales during POI, ultimately resulting into losses for the Domestic Industry.

Price Underselling

93. The non-injurious price (NIP) of the Domestic Industry has been determined and compared with the landed value of the subject goods to arrive at the extent of price underselling. The NIP of the product under consideration has been determined by adopting the verified information/data relating to the cost of production for the period of investigation on the basis of principles mentioned in Annexure III of the Rules. The analysis shows that during the period of investigation, the landed value of subject imports was below the non-injurious price of the Domestic Industry, as can be noted from the table below, demonstrating positive price underselling effect:

Particulars	Unit	China PR	Japan	Korea RP	Taiwan	Vietnam
Non-Injurious Price	INR/SQM	***	***	***	***	***

Landed Value	INR/SQM	224.67	249.58	201.14	204.80	210.68
Injury Margin	INR/SQM	***	***	***	***	***
Injury Margin %	%	***	***	***	***	***
Injury Margin	% Range	0-20%	0-20%	20-40%	20-40%	20-40%

94. From the aforesaid table, it can be noted that the imports are coming into India at a price much lower than the non-injurious price. Thus, the price underselling from the subject countries during the POI is positive and quite significant. The specific injury margin for the purpose of AD recommendation have been determined by undertaking plate wise analysis.

Economic Parameters of the Domestic Industry

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

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

Production, Capacity, Sales and Capacity Utilization

97. Capacity, production, sales and capacity utilization of the Domestic Industry over the injury period is given in the following table: -

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Capacity	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	100	92	21	90	63	83
Total	Million	***	***	***	***	***	***	***

Production	SQM							
Trend	Indexed	100	100	101	27	102	83	110
Capacity Utilization	%	89%	89%	98%	113%	100%	117%	117%
Trend	Indexed	100	100	110	127	113	132	132
Production of PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	104	109	29	110	87	116
Domestic Sales - PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	85	114
Export Sales - PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	93	92	28	96	64	86
Total Sales - PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	106	115	30	116	84	112

98. The capacity, production and capacity utilization of the Applicant is in a positive trend but still the Applicant has not been able to increase the sales of product concerned commensurate with the increase in demand because of the significant volume of dumped imports coming from subject countries.

Profitability, return on investment and cash profits

99. Profitability, return on investment and cash profits of the Domestic Industry over the injury period is given in the table below: -

Particulars	UOM	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Profit % in Domestic sales	%	***	***	***	***	***	***	***
Change in Profit %	%	-	-1.29%	2.17%	-2.04%	1.62%	-3.71%	-3.71%
Profit before Interest and Tax excluding trading sales of goods imported from subject countries	INR in Lacs	***	***	***	***	***	***	***

Particulars	UOM	2015-16	2016-17	2017-18	April- June 2018	April 17- June 18 (A)	July 2018- March 2019 - POI	July 2018- March 2019 - POI (A)
Trend	Indexed	100	88	112	13	100	14	18
Profit before Interest and Tax excluding trading sales of goods imported from subject countries	INR/SQM	***	***	***	***	***	***	***
Trend	Indexed	100	82	96	44	85	16	16
Profit before Interest and Tax including trading sales of goods imported from subject countries	INR in Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	88	112	13	100	18	21
Profit before Interest and Tax including trading sales of goods imported from subject countries	INR/SQM	***	***	***	***	***	***	***
Trend	Indexed	100	82	96	44	85	18	18
Cash Profit (Loss)	INR/SQM	***	***	***	***	***	***	***
Trend	Indexed	100	90	115	67	105	22	22
Cash Profit (Loss)	INR in Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	96	134	20	123	19	25
Capital Employed	INR in Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	96	93	91	91	103	103
Return on Capital Employed	%	***	***	***	***	***	***	***
Trend	Indexed	100	92	123	62	115	15	15

100. From the above table, it is noted that:

- a) Profitability of Domestic Industry has been adversely affected due to intensified dumping by exporters from subject countries. Profit before interest and tax (PBIT) of the Domestic Industry have significantly declined during the POI (A). From PBIT

of 100 indexed points in 2015-16, PBIT has substantially decreased to 15 indexed points during the POI (A).

- b) Profitability has reduced significantly even after adjusting profits from trading of the subject goods imported from subject countries. As can be seen above point a), from PBIT of 100 indexed points in 2015-16, PBIT has substantially decreased to 18 indexed points during the POI (A).
- c) Similarly, cash profits of the Domestic Industry have reduced significantly. From cash profit of 100 indexed points in 2015-16, it has decreased to 22 indexed points during the POI (A).
- d) Return on capital employed during POI has reduced drastically to 15 indexed points in POI (A) from 100 indexed points in 2015-16.

Employment, productivity and wages

101. Employment, productivity and wages of Domestic Industry over the injury period is given in the table below.

Particulars	UOM	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 POI	July 2018-March 2019 - POI (A)
Employment	Persons	***	***	***	***	***	***	***
Trend	Indexed	100	91	81	76	81	76	76
Wages	Rs. Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	112	106	29	108	78	104
Productivity per employee	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	109	125	140	125	144	144

102. It is noted that the employment of the Domestic Industry has decreased throughout the injury period and during the POI (A).

Inventory

103. Inventory position with the Domestic Industry over the injury period is given in the table below:

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	POI

Inventory	Million SQM	***	***	***	***	***	***
Trend	Indexed	100	117	89	87	87	147

104. It is noted that the inventories with the Domestic Industry have increased to 147 indexed points during POI as compared to 100 indexed points in 2015-16. Due to increasing imports, the market share of the Domestic Industry has come down and the increased demand has been significantly captured by dumped imports. As a result, the Domestic Industry is having significant accumulated inventories.

Growth

105. The Authority notes that growth of the Domestic Industry with regard to domestic sales, profits, return on investment have declined and are negative during the POI (A) as can be seen from the table below:

Particulars (Year on Year)	2015-16	2016-17	2017-18	April 17- June 18 (A)	POI (A)
Applicant's Production		4%	4%	1%	5%
Capacity Utilization		-	10%	3%	16%
Domestic Sales		7%	9%	1%	-3%
PBIT (Rs. Lakhs)		-12%	12%	0%	-82%
Return on investment		-8%	23%	15%	-84%

Ability to Raise Capital Investments

106. The Authority notes that given the rising demand of the product in the country, the Domestic Industry has made significant investments in plant and machinery. However, despite these investments, the performance of the Domestic Industry has deteriorated considerably, and further investment may get adversely affected.

Factors affecting domestic prices

107. The examination of the import prices from the subject countries, change in the cost structure, competition in the domestic market, factors other than dumped imports that might be affecting the prices of the Domestic Industry in the domestic market, etc. shows that the landed value of imported material from the subject country is below the selling price and the non-injurious price of the Domestic Industry, causing significant price undercutting as well as price underselling in the Indian market. It is also noted that the demand for the subject goods was showing significant increase during the injury period

including the POI and therefore it could not have been a factor affecting domestic prices. Thus, it is concluded that the main reason affecting the domestic prices is the dumped imports of subject goods from the subject countries.

Magnitude of Injury and Injury Margin

108. The Authority has determined Non-Injurious Price for the Domestic Industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The NIP of the product under consideration has been determined by adopting the verified information/data relating to the cost of production for the period of investigation. The NIP of the Domestic Industry has been worked out and it has been compared with the landed price from each of the producers/exporters from the subject countries for calculating injury margin. The 'all others' rate has been determined based on the facts available with the Authority.

S. No.	Country	Producer	Injury Margin	Injury Margin
			(%)	(Range)
1	China PR	Lucky Huaguang Graphics Co. Ltd.	***	20-40
2	China PR	Kodak China Graphic Communication Co. Ltd.	negative	
3	China PR	Shanghai Strong State Printing Equipment Limited	***	20-40
4	China PR	Fujifilm Printing Plate (China) Co. Ltd.	Negative	
5	China PR	All Others	Highest	
6	Korea RP	Jeil C&P Co. Ltd.	***	0-20
7	Korea RP	All Others	Highest	
8	Japan	Fujifilm Corporation	***	0-20
9	Japan	All Others	Highest	
10	Taiwan	All	***	0-20
11	Vietnam	All	***	20-40

I. NON-ATTRIBUTION ANALYSIS

109. As per the Rules, the Authority, inter alia, is required to examine any known factors other

than the dumped imports which at the same time are injuring the Domestic Industry, so that the injury caused by these other factors may not be attributed to the dumped imports. Factors which may be relevant in this respect include, inter alia, the volume and prices of imports not sold at dumped prices, contraction in demand or changes in the patterns of consumption, trade restrictive practices of and competition between the foreign and domestic producers, developments in technology and the export performance and the productivity of the Domestic Industry. It has been examined below whether factors other than dumped imports could have contributed to the injury to the Domestic Industry.

Volume and price of imports from third countries

110. The imports from countries other than the subject countries are not significant in volume terms so as to cause or threaten to cause injury to the Domestic Industry. Imports from other countries accounted for less than 8% in total imports and less than 3% of total demand/consumption in India. Thus, it cannot be said that imports from other countries are causing injury. Also, the prices from the non-subject countries are higher than the prices of the subject countries.

Export Performance

111. The Authority has considered data for domestic operations only for injury analysis of domestic industry.

Development of Technology

112. None of the interested parties have furnished any evidence to demonstrate significant changes in the technology that could have caused injury to the Domestic Industry. The interested parties have made submissions on certain types of digital plates not being manufactured by the Domestic industry which have been appropriately dealt in product under consideration.

Performance of other products of the company

113. The Authority notes that the performance of other products being produced and sold by the Domestic Industry does not appear to be a possible cause of injury to the Domestic Industry.

Trade Restrictive Practices and Competition between the Foreign and Domestic producers

114. The import of the subject goods is not restricted in any manner and the same are freely importable in the country. No evidence has been submitted by any interested party to suggest that the conditions of competition between the foreign and the domestic producers have undergone any change.

Contraction in Demand and Changes in pattern of consumption

115. It is noted that the demand of the subject goods has increased consistently over the entire injury period. Thus, it is concluded that the injury to the Domestic Industry was not due to contraction in demand.

J. CONCLUSION ON INJURY & CAUSAL LINK:

116. In view of the aforesaid analysis, Authority concludes as under:
- a) Imports of the subject goods from the subject countries has increased in absolute terms over the entire period of investigation.
 - b) The landed price of imports from the subject countries has been declining significantly over the injury period and through the POI (A).
 - c) Imports of the subject goods have increased relative to production and consumption in India.
 - d) There is price suppression and depression due to low priced dumped imports coming in to India.
 - e) Market share of the Domestic Industry has decreased from 2015-16 to POI even though demand for the subject goods has risen during the same period. This is due to the reason that imports have aggressively captured the increase in demand.
 - f) The Domestic Industry's profitability, cash profits and return on capital employed has been drastically affected.
 - g) The price undercutting and price underselling from the subject countries during the POI is positive and quite significant.

K. Post Disclosure comments

K.1 Comments by the Domestic Industry

- a) Process-less plates and Process-free plates are one and the same contrary to what Kodak has sought to argue. Both the plates do not require any chemical processing in development stage prior to the press, which is otherwise required in different variants of plates. Even if there is any difference in chemical formulations and production process, the characteristic and end use process for both the plates remain unchanged. While the Applicant markets it in the name of Process-less Plates, some other manufacturers may choose to name it as Process-free Plates.
- b) No domestic customer has requested or placed any order with the Applicant for double later CtCP plates during the POI. Double layer CtCP plates would be commercially unviable for users since CtCP plates are mostly used for shorter run length print jobs which can be fulfilled with single layer CtCP plates (i.e. conventional CtCP plates).

- c) The exclusion of waterless CtP plates should be limited to Toray Industries like the Preliminary Findings. If the exclusion is not limited to Toray Industries, there is high likelihood of large-scale circumvention of anti-dumping duty as has been the experience in past.
- d) Interested parties have not addressed the issues of confidentiality or deficiencies raised by the Applicant and accordingly, the response filed by interested parties must be rejected.
- e) The Authority has disclosed certain confidential information of the Applicant in the Disclosure Statement and the same may be indexed in the final findings. While the Applicant considers that the disclosure of the above information has already caused irreparable injury, the Authority must at a minimum take necessary steps to mitigate the injury caused by such a disclosure.
- f) There is no requirement under law to accord duty separately for each product-type. The Appellate Body Reports clearly suggest that the dumping margin needs to be determined for the PUC as whole and consequently duty must also be determined for the PUC as a whole. The Authority may recommend single fixed duty for the PUC as a whole to discourage misdeclaration and circumvention of the anti-dumping duty as was confirmed in the provisional findings.
- g) The Authority is requested to clarify whether Applicant's information has been considered for the purpose of determining the constructed normal value, where applicable. If so, there should be no reason to withhold the confidential version of the normal value calculation from the Applicant since the data being used is either general international price data or the Applicant's information.
- h) The Authority is requested to clarify the reasonable profit margin considered for the purpose of determining the constructed normal value. If the Authority has considered 5% as the reasonable profit margin as per the practice of the Authority, it is humbly submitted that the actual profit margin of the respective producer/exporter should be considered if such producer/exporter is making profit more than 5% as this is the best information available on record.
- i) Constructed normal value must take into account the data on aluminium prices as submitted by the Applicant.
- j) Fujifilm Japan has not furnished data for the complete value chain and in particular certain information on domestic sales is missing and therefore it must be treated as non-cooperative.
- k) Non-cooperating producers/ exporters must be accorded highest possible margin based on the lowest price transactions from DGCIS data in order to incentivize greater participation in the investigation and avoid any undue benefit to non-cooperating producers.
- l) Lucky and Kodak are not "related entities" and therefore, there is no question of grouping them together for the purpose of determining anti-dumping duty. Lucky has purchased Kodak's plant through an asset sale.

- m) Kodak's sale of its plant to Lucky is a post-POI development and the Authority is required to determine dumping and injury margin based on the facts as they existed during the POI.
- n) The Applicant agrees with the Authority's observations and conclusions on injury and causal link determination and requests the Authority to confirm the same in the final findings.
- o) There seem to be certain errors in the calculation of NIP. The Authority has made an adjustment of "other operating income" while calculating the NIP. The other operating income comprises of income generated from annual maintenance contract and click charges activities which are exclusively related to trading division and not at all related to the product concerned. Accordingly, these incomes should not be allocated to the product concerned. The Authority is requested to correct this error in the final findings.

K.2 Comments by Exporters

117. Comments by M/s. Fujifilm Corporation

- a. Kodak and Lucky should be not be granted separate duty: We appreciate the Authority for considering the issue raised by the respondents with respect to the association between Lucky and Kodak & the admission made by Lucky regarding the takeover in para 33(b) of the Disclosure Statement. It is pertinent to note that Kodak does not have any manufacturing base in China for DOPP plates. In the present disclosure statement, the dumping margin and injury margin for Lucky is higher than Kodak. We apprehend that grant of separate duty margins to Kodak and Lucky despite the takeover (& the fact that Kodak does not any manufacturing base in China) would result in undue advantage to Lucky as they would easily circumvent/route their exports of PUC through Kodak into India without paying any duty or lesser duty. Thus, in order to put a check on this possible circumvention, the respondents request the Authority to revisit the individual margins granted to both the companies since Kodak will be no longer manufacturing in China.
- b. Royalty payment made by Technova to AGFA should not be considered for determining NIP: The Authority in para 118(g) of the Disclosure statement noted that Full amount of royalty paid by Technova to AGFA has been allowed while determining NIP. As per Annexure III para 4 (VII)(e) of the Rules, it does not allow the inclusion of royalty for determination of NIP as a Rule but only as an exception i.e. when royalty payment pertains to technical knowhow for the product. Since the terms 'Royalty' and 'Technical Know-how' have not been defined in the relevant AD provisions, reference is drawn to common parlance and other related laws (these have been highlighted in detailed submissions). Further referring to Rule 10(1)(c) Customs Valuation Rules, 2007, the present royalty doesn't satisfy twin conditions of being 'relatable to imported goods' and 'a condition of sale of imported goods'.
- c. In light of the detailed jurisprudence (as per detailed submission), it is alleged that these

royalty payments cannot be considered as Royalty for the purpose of AD Rules for the following reasons and accordingly, it is requested that the Authority should not allow the royalty payment in determination of NIP after examining all the facts in details before the issuance of final recommendation:

- Royalty payments made are for post manufacturing marketing assistance. Mere providing assistance in exploring additional sales channels in the territory cannot be termed as imparting of technical industrial, commercial or scientific knowledge, experience or skill of the supplier.
 - Royalty paid for providing assistance in exploring additional sales channels in the territory (SAARC countries) does not contribute in the cost of production of PUC or for achieving the fair price.
- d. Inclusion of actual handling charges in determination of Landed Value: The Authority in para 60 of the Disclosure statement proposed to determine the Landed Value without considering the handling charges contrary to the Preliminary Findings. The same puts all the importers in prejudice which have borne the cost of handling charges for the purpose of comparison with the NIP and eventual calculation of injury margin. The kind attention of the Authority is invited to the judgement of the Hon'ble Supreme Court in the matter of *M/s Wipro Ltd. Vs Assistant Collector of Custom wherein* it was held that the landing charges to be added to the value of goods, should be based on actual charges incurred, and not a notional charge of 1% as has been provided in the Rules. The main contention of the appellant was that a notional fixation of the handling charges with the addition of one per cent of free on board value of the value of goods, irrespective of the nature of goods, size of the cargo, was in total disregard to the total handling charges, even when such actual handling charges could be ascertained. We submit that the intention of the legislation was that wherever actual cost of the goods or the services is available, the same should be considered. Only in the absence of actual cost, deemed cost was to be adopted.
- e. Even the NIP considers various expenses which are incurred to make a product ready for supply from the facility of production. In the present case, FFIN incurs various expenditure before the goods are being cleared for home consumption into India. These expenses include Shipping Line Charges, and Container freight station (viz. incurred for storage of digital plates in controlled temperature at the port). These expenses are being incurred at the discharge port and are only those charges which are incurred for delivery of goods "to" the place of importation. These expenses are squarely allowed even post amendment in law in the month of September 2017. Thus, we humbly request the Authority to kindly consider the actual handling charges associated with the delivery of goods at the place of importation borne by FFIN for consideration in the Landed Value.
- f. Due to COVID lockdown, we are unable to ascertain the actual charges for the POI. However, we have ascertained the shipping line charges and container freight charges for the period from Dec 19 to Feb 20 actual charges. As a percentage of assessable value, these charges are equal to *** per cent in case of imports from Japan and *** per cent in case of China. In our view, the period considered above for ascertaining these

charges is a fair representative and should be considered as a reasonable for the purpose of the ascertaining the landed value in the present investigation. Therefore, we request to kindly consider these actual charges for the purpose of calculation of the Landed value.

- g. FFIN is selling the PUC at a price higher than that of the selling price of the subject goods by the domestic industry in the Indian market: FFIN is selling the subject goods at a price higher than that of the selling price of the subject goods by the domestic industry in the Indian market. The details of the same has been submitted to the Authority earlier. The PUC is being imported from the exporters from China PR and Japan by FFIN and resold to the Indian customers, here the importer acts as a reseller. While Technova is providing these sales services directly to the customers. Hence the respondents request that comparison shall be made to the end price charged to the customers in order to examine the trade at same level in line with India's proposal to WTO TN/RL/W/170 dated 9 February 2005. We wish to also submit that non consideration of the same actually result in distorted picture specially so when the Landed Value of imports individually by Fuji Japan and China is comparatively higher than others.
- h. No injury on account of imports of the subject goods from Japan: There is no injury on account of the imports of PUC from Japan as evidenced from the following facts provided below:
 - i. The share of the imports of PUC from Japan in total imports during POI is only 6%. Further, it is also submitted that the share of the imports of PUC from Japan in total demand during POI is only 2.3%.
 - ii. The landed value (INR *** per Sqm) of PUC from Japan and from Fujifilm Japan (INR *** per Sqm) and Fujifilm China (INR *** per Sqm) is significantly higher as compared to the landed value of PUC from other subject countries.
- i. In view of the above, it is submitted that imports made by FFIN from its group companies in China and Japan are not the cause of volume and price injury to the Applicant as they are being made at a fair price.
- j. Injury, if any, is on account of imports from China PR (other than Fujifilm group): There is no injury on account of imports made by Fujifilm India Private Limited (FFIN) from its related group companies based in Japan and China. The injury, if any, to the Applicant is on account of imports from China PR (other than from Fujifilm group).
- k. There are significant surplus capacity is available with the Chinese exporters particularly with Lucky Huaguang Graphics Co China and Kodak China resulting is low prices from China PR and post COVID situation, the surplus capacity is likely to increase. FFIN also imported some quantities from it related company in China during the POI but was not able to compete in the market due to aggressive pricing from other exporters from China particularly of Kodak China and Lucky Huaguang Graphics Co China. FFIN imported the subject goods from its related company during the POI at arm's length price, which is significantly higher than the prices from the European union (Non-subject country).

- l. Accordingly, it is submitted that the AD duties should be levied only on the exporters from countries which are engaged in dumping causing the real injury and not on Fujifilm group.
- m. The Applicant does not qualify as eligible Domestic Industry as per Rule 2(b): The Applicant, who is a regular importer (imported significant quantities during POI) and is related to M/s Toray Industries, does not qualify as the Domestic Industry as per the provisions of Rules. Accordingly, it is requested that the Authority should re-examine the issue in light of the above-mentioned facts before issuance of final recommendation.
- n. The selling price of the Applicant is influenced by factors other than alleged dumped imports and cannot be relied upon for ascertaining injury to the Applicant: Kind attention of the Authority is invited to the following:
 - i. *Impact of MoU on the present investigation:* The MoU was in existence during the injury period (April 2015 - March 2016, April 2016 - March 2017, April 2017 - March 2018, April 2018-June 2018) of the present investigation. Determination of injury without considering the impact of MoU during these periods would show a distorted picture. The cooling off period should be provided since MoU (as stated above) effects the performance of the Domestic Industry significantly.
 - ii. *Other Factors:* The selling price of the Applicant is affected by various factors such as the volatility in the price of Aluminum, internal competition etc. as was noted by the Authority in the Sunset Review Finding dated 23rd April, 2018. The examination of price injury gets distorted with the fact that there are other factors playing a major role in the determination of prevailing prices of the subject goods in India.
- o. Applicant has not suffered injury on accounts of the alleged dumped imports: In reference to Para 78 of the disclosure statement, the respondents reiterate that apart from the imports made by the Domestic Industry, there are several other factors which has resulted into the injury, if any, to the Domestic Industry. The imports made from Fujifilm Group (China and Japan) are at fair price and do not cause any injury to the Applicant as clear from the below:
 - i. Market share of the domestic industry is significant despite discontinuation of anti-dumping duty
 - ii. The production and capacity utilization of PUC has increased positively
 - iii. The domestic sales of the Applicant have increased positively
- p. Productivity per employee, inventory and growth is unreliable since the numbers varies significantly from the Preliminary Findings to the Disclosure Statement: The productivity, inventory and growth parameters determined at the time of issuance of Preliminary Findings viz the present Disclosure statement vary in the injury period as well as POI without any justification. The change of numbers indicates the unreliability of the Applicant's data. Further the downfall of the inventory from 148 to 147 (indexed) itself suggest that the Applicants have been able to gather market to dispose of their inventories in Indian market. Thus, the respondents request the Authority to revisit the final recommendation after due consideration to the above submission.

- q. No uniformity in the range provided in the Preliminary Findings and the disclosure statement: In the Preliminary Findings, the Authority has taken the range of 10 for demonstrating the dumping margin, injury margin and price injury i.e. undercutting and underselling. However, in the disclosure statement there is no uniformity and hence, a fair comparison between the PF and Disclosure Statement cannot be made. Thus, the respondents request the Authority to revisit the final recommendation after due consideration to the above submission.
- r. PCN methodology should be adopted: In reference to para 33(e) of the disclosure statement, the respondents reiterate that although there is no mandate of law regarding the PCN wise duty but in line with the present fact of the investigation (where there is a huge price variation in all the three categories, resulting into comparison of low-priced product with high priced), PCN wise duty should be provided.

K.3 Comments by M/s Kodak (China) Graphic Communication Company Limited

118. No injury qua goods exported by Kodak: In the Disclosure Statement issued on April 20, 2019, the Authority has determined a negative injury margin for Kodak and an individual dumping margin for KCGCCL as a producer and exporter of subject goods. Accordingly, in terms of the lesser duty Rule, it has been concluded by the Authority that imports from Kodak have not caused any injury to the Domestic Industry and therefore, no duty should be recommended for KCGCCL.
- a. Landed Value: There is minor error in landed value for Kodak as computed in confidential Disclosure Statement and the same is requested to be rectified. As per the confidential disclosure statement, landed value for thermal plates has been determined as *** USD/sqm and that for violet plates has been determined as *** USD/sqm. However, as per the estimates by Kodak, the landed value for Thermal Plates and Violet plates should be *** USD/sqm and *** USD/MT. For ease of reference, the computation of landed value is summarized.
 - b. The data filed by the responding companies has been verified by the Authority including the CIF value of imports which has been specifically been verified with DG System data. Therefore, it appears that the Authority has computed the Landed Value based on incorrect invoice value or exchange rate. In view of the inconsistency, the Authority is requested to revise computation of Landed Value.
 - c. Individual margin for Kodak: The Authority should determine an individual rate of duty for Kodak and Lucky. To support the said submission, Kodak submits that the Authority has limited the overall evaluation based on POI and post POI developments were not relevant for the investigation. Accordingly, since KCGCCL divestiture materialized after the POI, the same is not required to be accounted for determination of duty for KCGCCL.
 - d. Post POI developments are outside the scope of investigation: TechNova has imported subject goods from subject countries as well as not subject countries. However, the

Authority has not accounted post POI imports to evaluate eligibility of TechNova as domestic industry. Further, in terms of Manual of Operating Procedure for Trade Remedy Investigations, the Authority has categorically noted that ‘the determination of prima facie dumping and injury for the purpose of initiation and subsequent investigation is entirely based on POI and injury period’ (Page 70 of the Manual). Accordingly, KCGCCL Divestiture which materialized after the POI should not be accounted for the determination of duty/margin for Kodak. Moreover, the Designated Authority in the anti-dumping Final Findings concerning imports of Flat Base Steel Wheels, originating in or exported from China PR has acknowledged that the developments such as acquisition which has taken place after the POI are not relevant for the investigation.

- e. Since divestiture materialized after the POI, the said development cannot be considered for the POI. TechNova on the other hand, however, still has a legal remedy to file a mid-term review investigation before the Designated Authority (in terms of Rule 23 of AD Rules) for seeking review of duty, if required. KCGCCL Divestiture and impact thereof (if any) on the domestic industry requires detailed investigation which can only be undertaken through MTR and not in the present investigation.
- f. Duty should be determined for Thermal, Voilet and Ctcp plates separately: In the original investigation, the Authority dealt with the appropriate form of duty and recommended a reference price from of duty. Further, there has been no change in factual matrix which calls for any deviation in the form of duty, as determined in the original investigation.
- g. The Domestic Industry/ TechNova had filed an appeal against the determination of the Designated Authority in the original investigation. In the said appeal, TechNova had impugned the final findings on form and determination of duty for the exporters However, the CESTAT dismissed the said appeal and confirmed the Final Findings as well as the methodology for recommending anti-dumping duty. More specifically, the CESTAT while upholding the Final Findings, noted that there were no material grounds to interfere with the determination of the Authority and Appeal was dismissed being devoid of. In view of the said decision, the Authority should determine/recommend duty in the present investigation in line with the methodology adopted in original investigation i.e. individual rate of duty for each PCN.
- h. Exclusion of process free plates: The domestic industry does not have the capacity / technical expertise to produce ‘process free’ plates. Moreover, TechNova only claims to produce ‘process less’ plates and not ‘process free’ plates. The Authority may also note that TechNova itself is dependent on imports of ‘process free’ plates from Agfa and/or other sources to meet demand in India which confirms the preceding submission extended by Kodak. Accordingly, the Authority is requested to revisit the scope of PUC to exclude ‘process free’ plates from the present investigation.
- i. NIP: Royalty paid by TechNova for development of new product and to promote additional sales channels in the territory (SAARC countries i.e. India, Nepal,

Bangladesh, Sri Lanka, Bhutan and Pakistan) should not be allowed for computing NIP.

- j. Injury is self-inflicted: It is undisputed that the domestic industry has imported subject goods from Shanghai Strong State Printing Equipment Limited. Further, the Authority has determined dumping margin of 40-60 percent for the said exporter. Therefore, it is evident that TechNova has imported the subject goods at an unfair price. Therefore, the Authority is requested to assess the impact of unfair price imports by TechNova on all the relevant economic parameters and not to attribute the same to the alleged imports.
- k. As per the current Disclosure Statement, the Authority has proposed to determine NIL rate of duty for Kodak. Accordingly, the Authority is requested to provide an opportunity to Kodak, in case the Authority intends to render final findings in contrast to the essential facts disclosed in the instant Disclosure Statement.

K.4 Comments by M/s Lucky Huaguang Graphics Co. and M/s Kapoor Imaging Private Limited

119. With regard to the observation of the authority on PCN, the Respondent does not dispute the same but any such protection should not result in over protection to the domestic industry. Though, the Respondent disputes that there is any justification for invoking ADD in the present matter.
- a. The domestic industry had admitted that there are new variants which are being imported by them as they are not being produced by Applicant. Such grades ought to have been excluded from the scope of product under consideration. The Applicant cannot demand ADD on a product which is not being produced by the Applicant, irrespective of the fact whether it is being imported or not.
 - b. Imports shows significant increase only because of substitution of PS plates by CtCP. To the extent the imports of CtCP have increased, PS plates have consumption has declined. The Applicant has however not refuted this with any verifiable evidence.
 - c. With regard to Authority's view that the Applicant is an eligible domestic industry by applying the core business test, the respondents strongly dispute because the decision is contrary to law, practice and past several decisions of the Designated Authority. With much lower volume of imports, the Designated Authority has treated a domestic producer ineligible. There is no justification for a differential treatment in the present case. The Applicant has imported the product in significant volumes, participated in alleged dumping practices and joined other importers. It is dissimilatory to treat some imports as condonable and some imports as unfair.
 - d. The Authority has considered Applicant to be eligible domestic industry despite it importing subject goods amounting to 3.2% of its own production and much more than 3% of total imports and import volumes exceeding even one of the subject countries under investigation. Considering the capacity of the domestic industry, imports made

- by the Applicant is around 6% of its production, in case it is considered that the domestic industry is running into 100% utilization
- e. The respondents earlier submitted that 3% share in imports from a country is considered significant enough to cause injury. The Applicant is party to the alleged dumping, and hence cannot claim injury on account of alleged dumped imports. Applicant has imported the subject goods because of capacity constraints and suffering injury on account of other factors than imports. The reason given by the Applicant is without evidence, misleading and factually incorrect.
 - f. The Authority has taken note of this fact that Lucky and Kodak have merged into one entity and the impact of merger Lucky and Kodak (China) and determined the normal value for Kodak in the same manner as Lucky. In future, the exports made by Lucky or Kodak China will take as exports made by one entity and practically there is no reason why the authority should determine two dumping margin for these entities. The Authority has in past collapsed dumping margin determined for different related producers.
 - g. With regard to the observation of the authority that injury margin is positive from all the countries, Lucky/Kapoor Imaging dispute the same. The injury margin determined is unfair, as NIP determined is at a level different from the import price. Whereas the import price is at the level of importer, the sales by the Applicant is at a retail level. Significant selling & distribution costs incurred by the Applicant are part of NIP, whereas similar expenses incurred by respondent Lucky have been completely ignored. Further, whereas the injury margin in case of Fujifilm and Kodak is determined from resale price, the injury margin for Lucky/Kapoor is based on CIF import price. The injury margin methodology is not only unfair but also penalizing the respondents and shows positive injury margin when none in fact exists. Kapoor has filed questionnaire response and has provided all relevant information. The same is required to be considered for determination of injury margin.
 - h. The decline in market share of Applicant is not due to decline in sales of the domestic industry and consequent decline in production and capacity utilization. The decline in market share is due to absence of capacities with the domestic industry. When the Applicant is already operating at 117%, it follows that the company could not have produced more. Demand for the product under consideration increased and the same has been met by imports. Decline in market share cannot be claimed as injury to the domestic industry.
 - i. The production and capacity utilization could not increase when the same was already at optimum levels. Reason for these parameters not improving is not dumping. It is inability of the Applicant to increase production beyond the levels already achieved.
 - j. There is no injury to the Applicant and even if there is any deterioration in the performance of the Applicant, it is on account of other factors. The Applicants have failed to show any causal link between the injury and alleged dumped imports.
 - k. Deterioration in profits, cash profits and ROI, is not real and is driven out of accounting issues.

K.5 Comments by users/importers

120. Comments by M/s Bright Enterprises

- a) We have already filed our detailed submissions and the same may be treated as part and parcel of this comments also though the same is not being repeated for the sake of brevity.
- b) We wish to file the following specific comments on the subject Disclosure statement for the kind consideration of the Authority;
- c) The proposal of the Authority to evaluate dumping and injury margin plate wise is appreciated and we feel it's the correct approach. To make such examination more fruitful, we request the Authority to recommend Anti-Dumping Duties plate wise so that the users are not forced to pay any anti-dumping duties disproportionately. The Authority has all the powers to recommend any anti-dumping duties in such manner so that the trade of the product is not distorted in such manner that after imposition of duties the users are forced to close their operations.
- d) It has been our contention that the impact of the imports and sales made by the Applicant in the injury should be analyzed and segregated. Though the Disclose statement says that this aspect has been examined by the Authority and impact of the imports and their resale made by the domestic industry has been appropriately addressed, it is apparent that the examination is limited to just market share parameter which is grossly insufficient. In the absence of such imports, the Applicant would have produced that much quantity in their plants which would have bolstered the volume and price parameters of the Applicant as a subsequent effect. It is also important that the Applicant has alleged injury on account of dumped imports from subject countries. But it shall be very unfair and unjust on the part of the Authority to compensate and reward the Applicant for the dumped and injurious imports made by them unless a meaningfully examination of impacts of such self imports is made covering all the prescribed injury parameters. It is respectfully submitted that the examination of this aspect as it stands in the Disclosure is insufficient and do not accord for the real impacts of such significant imports made by the Applicant himself. The Applicant abetted the alleged dumping and injury and this cannot be rewarded by imposing final anti-dumping measures.
- e) The Disclosure statement now makes it clear that the Applicant has imported 0.761 Million SQM of subject goods from subject countries which is 5.75% in total imports and 6.22% in imports from subject countries which is a significant share in all the sense and that the Applicant has not changed its core business or essential characteristics of being a manufacturer of the PUC. This argument simpliciter ignores the mandates of Rule 2 (b) and the amount of self inflicted injury from such imports by the Applicant himself. The examination do not justify the rational of treating a produced who himself imported such high quantity of subject goods which is the moot issue of the present investigation and the significance of the volume of such imports should lead to the

disqualification of the Applicant as domestic industry. Interestingly, the examination does not cover any discussion of why is it proper to accord the status of domestic industry to the Applicant when the share of its import in total imports into India is very significant. A comparison of such import viz. total production proposed by the Applicant has no meaning and is only an attempt by the Applicant to camouflage the issue of imports by them only. Protection by way of anti-dumping duties to the Applicant for the dumped imports made by them grossly vitiates the purpose of anti-dumping duties and the Applicant should not be rewarded for the dumped imports made by them. Therefore, from the foregoing it is submitted as follows;

- f) The Applicant has imported significant quantities of subject goods from subject countries like any other importer and cannot be treated as an eligible domestic industry; The imports from subject countries did not cause any dumping and consequent injury to the Applicant. Any alleged injury having been suffered by the Applicant at the best are on self-inflicted reasons leading to breach of causal link and such any injury on account of such other factors cannot be attributed to imports from subject countries;
- g) In view of the above, the Authority should terminate the present investigation in the interest of justice and fair play and recall the provisional duties imposed.

- 121. M/s DGS Associates representing M/s Jeil C&P Co. Ltd., Korea RP and M/s WTC representing M/s Anhui Strong State Printing Materials Co. Ltd, M/s Shanghai Strong State Printing Equipment Ltd., China PR have stated that do not have any further comments on the disclosure.
- 122. M/s CEI Print Pack Pvt. Ltd., and M/s Saraswati Print Factory Pvt. Ltd. have submitted that official sanction should not be provided to M/s. Technova Imaging Systems (P) Ltd. of its monopoly position. M/s Technova Imaging Systems (P) Ltd. has bought over all manufacturers and through this investigation their monopoly position is strengthened. There are problems related to non availability, delivery and high price charging by them. Anti-Dumping will badly impact the Indian Printing Industry.
- 123. M/s Khandelwal Graphics Pvt. Ltd. have submitted that the M/s Technova's dealer are selling the subject good at price which have not been increased after ADD imposition and therefore ADD on CtCP Plates is not warranted and should be abolished.
- 124. M/s Vaish Associates on behalf of All India Federation of Master Printers have submitted that they do not want to add anything further and request that in terms of the alternate prayer made through submission dated 11th November 2019, the Designated Authority may decide to impose anti-dumping duties at nominal rates on the subject goods so that interests of both the domestic industry and the user industry (mainly the printing industry) are adequately protected and fair competition and a level playing field is allowed to prevail in the market, keeping in view the affordability of the printer community.

125. The legal representative of M/s NPT Offset Press Pvt. Ltd. and M/s RKL Printers has submitted the following:
- i. The Authority has not dealt with the fact that the admitted volume of imports by Technova Imaging Systems (P) Ltd. is not *de minimis*. Admittedly, the quantum of import of the Product Under Consideration by Technova is higher than the value indicated in Rule 14(d) of the Rules. The interested parties call upon the Authority to appreciate the submission that Technova is not a domestic industry as defined under Rule 2(b) of the Rules.
 - ii. The Authority has not taken into consideration the data submitted by the interested parties in its Written Submissions dated 12.12.2019. The data clearly demonstrates that for the period from April, 2018 – July, 2019, Technova has imported 2.4 million sq. mts. of the PUC. Furthermore, Technova has deliberately caused the period of April, 2018 - June, 2018 to be excluded from the POI since it has made the highest imports of the PUC during this period, i.e., 821,309.21 sq. mts and would not be considered a “domestic industry” under Rule 2(b) of the Rules, in view such imports.
 - iii. Assuming without accepting that the Period of Investigation can be for a duration less than 12 months, the Authority has failed to address the submission that Technova has mischievously sought to exclude April, 2018 – June, 2018, being the period when Technova has recorded its highest imports.
 - iv. The Authority merely recorded that it is satisfied regarding the sufficiency of Technova’s confidentiality claim but has failed to provide any reasons, let alone cogent and sufficient reasons to support its conclusion. Further, the Authority has not adequately appreciated that the entire injury investigation has been rendered confidential and that the interested parties were deprived of an opportunity to meaningfully present its case. Further, the Authority has not considered the fact that Technova has chosen to claim confidentiality in respect of various information that it had previously disclosed during the 2018 Sunset Review, without any basis whatsoever.
 - v. As regards Trade Notice No.10/2018 dated September 7, 2018, it is submitted that the same does not deal with criteria to be taken into account by the Authority to determine confidentiality claims. It also does not lay down guidelines as to the circumstances when information must be rendered confidential. On the contrary, it simply lays down the manner or format in which confidential and non-confidential information must be furnished. Accordingly, the question of the said notice conferring any ‘right’ to claim confidentiality, does not arise. Merely citing compliance with Trade Notice No.10/2018 does not justify rendering any information confidential, as sought to be done in the Disclosure Statement.
 - vi. The Authority has not considered that the levy of anti-dumping duty would have drastic economic consequence on, including the complete destruction of the business of, 2.5 lakh commercial printers with short run jobs. The interested parties call upon the Authority to duly consider the data furnished in its Written Submissions dated 12.12.2019 in support of this submission.
 - vii. The Authority has not dealt with the submission that in the absence of significant/ fundamental change in circumstance, there can be no levy of anti-dumping duty on the

- PUC, especially when the 2018 Sunset Findings specifically recorded that there was no reason to continue levy of anti-dumping duty on the PUC.
- viii. From the observations in the Disclosure Statement, it appears that market demand has increased substantially whereas the production capacity of Technova has remained constant, leading to excess demand over supply. Further, it appears that Technova has admittedly reached its optimum capacity of production. Accordingly, it appears that the PUC has been imported owing to Technova's inability to maximize production and incapacity to cater to the local demand.
 - ix. The Authority should take into account the significant differences between CtCP, Thermal and Violet plates (including their method of manufacturing, coating costs and the final price) and appreciate that there cannot be uniform levy of Anti-Dumping Duty for all three types of plates. The Authority should terminate the investigation forthwith and/ or dismiss the complaint filed by Technova.

126. **Comments by M/s Nippon Color**

- i M/s Nippon has submitted that while all their submissions have been mentioned in various para of the said Disclosure statement but note with but have not been addressed individually in the said Disclosure Statement and that the following issues may be considered before making final recommendation.
- ii Most of the production data etc submitted by the Applicant has still been shrouded in mystery asterix(*) so that the statistics being submitted by the Applicant are not amenable to verification by any of the other interested parties, who are more likely to detect falsehoods being peddled by the Applicant. It is in the interest of transparency that the DGTR encourage all Applicants to reveal the data excepting the trade secrets and customer base. i.e actual production, installed capacity and other statistics
- iii Exchange Rate has been taken @US\$ = Rs. 71.06, which is not reflective of the market realities and the correct exchange rate, as on date, as published by the DOR ought to be taken and parameters reworked.
- iv ADD has been proposed on some companies from the same countries but not on others. Due to mergers and acquisitions, such company may be in a position to market the goods of its other partner and hence it may be incorrect, not to impose any ADD at all on such producers. It may be reconsidered in terms of Rule 19 of the AD Rules.
- v The Sale volumes of other domestic producers have been taken on basis of estimated volume provided by Applicant, which is not backed by a visit by the Authority to verify this. It appears that the whole working of the NIP, Injury Margin, Production, Productivity figures are incorrect.
- vi In Para 88, while working out the Price Undercutting, the table doesn't indicate whether the comparison is made for Violet, Thermal or CtCP, whereas the DGTR is well aware that the prices of all three types of Plates vary. Even in the earlier ADD regime, the DGTR has worked out the dumping on each type of Plate separately.

- vii It is not clear as to how the Landed Value of imports has been reckoned, wherein the DGTR has not spelt out the method of working out the landed value but seems to have simply adopted the tables given by the Applicant, therefore it is not known whether the Customs Duty component (7.5%) has been added so as to arrive at the Landed Value therefore the same may be got verified.
- viii The NSR has not been revealed, unless the same is revealed, it would not be possible to verify the correctness or otherwise of the same. The accounting books have also been deemed to be confidential and hence it is not possible to verify whether the same is correctly verified by the DA.
- ix While working out the Price Suppression and Depression, the DGTR has taken a common landed value for all types of plates, for each of the years. It is submitted that such Price Suppression and Depression ought to have been worked out for each type of plate since their pricing pattern is different and for each country separately.
- x The Disclosure Statement clubs both the Non-Market Economy (China PR) with other Market Economies (Taiwan, Vietnam, Korea RP, Japan), which is unfair, improper and incorrect. The ADD imposed on Taiwan imports in the Preliminary Findings is exorbitant and may kindly be reconsidered.
- xi In Para 96 relating to Production Capacity, Sales and Capacity Utilization, while these simple figures are hidden from Public Scrutiny, which does not imply any infringement of technology or customer base, it can be seen that the Installed Production Capacity has come down in 2017-18 & 2018-19, whereas as per the Balance Sheets for the years, there is no change in installed capacity. It is hoped that the DGTR has visited the plant and ascertained as to whether any production capability has been scrapped during the preceding two years. If not, then how the installed production capacity can come down in the past two years is beyond comprehension. While actual production may come down due to dumping or otherwise, how the production capacity has come down is beyond comprehension. It is hoped that the DGTR has cross-checked the data submitted by the Applicant with the returns filed by the Applicant with the Income Tax Department and the ROC.
- xii Profitability as a percentage of sale is meagre during the period, even when the ADD was in force during the previous ADD regime. Therefore, the proposal of the DGTR to work out reasonable profit @ 22% is quite high and the ADD may be imposed to adjust for the meagre profit.
- xiii In Para 102, DGTR has found that the inventory has increased by 47% during the POI over 2015-16 on indexed basis. During 2017-18, when the earlier ADD regime was in force, the inventory was to the extent of 89 basis points. Therefore, there is an increase of 58 basis points over the next one year which seems highly doubtful. It is not known whether the physical check of the inventory books was done by the DGTR during the factory visit and whether the inventory figures tally with the returns filed with the Income Tax Department & the ROC for the year. It is requested that the same may be rechecked again.

- xiv As far as Taiwan Import data is concerned, as already noted by the DGTR in Para 64, we have already submitted the production and sale data of the only Taiwan Manufacturer M/s Top High Image Corporation. The DGTR has stated that certain import data was also submitted by M/s Bright Enterprises. In this regard, the data of export by M/s Top High Image Corporation, Taiwan during the POI and past 3 years is provided.
- xv The Disclosure Statement states that the data given by Bright Enterprises and Nippon Color has been compared with the DGCIS data for Taiwan. In this regard, we have ourselves gone through the DGCIS data and find that there is hardly any data of import of CtCP/Violet/Thermal from Taiwan. It is once again reiterated that the imports from Taiwan are less than 3% whereas the DGTR has found the same to be 3.02%
- xvi The DGCIS has supplied with two Excel Sheets bearing Numbers Data 1 & Data 2. It may be seen from Data 1 sheet, when filtered shows only 204 imports out of total of 10001 records as pertaining to imports from Taiwan. Even these 204 records pertain to Aluminium Parts, Al Copper Clad Laminates, Al PS Plate (Sr No 3608,3615, 3620,3659,8961), Aluminium Strips, Aluminium Plates, Flexographic Photo Polymer Plates, Photo Resist Film for PCB, Photo Polymer Film for PCB but not a single import of Violet, CtCP or Thermal Plate. It is requested that the DGTR may go through the excel worksheets by using filters to pluck the Taiwan imports and then check the description.
- xvii In respect of Data 2, there are total of 25 out of 4817 records which pertain to imports from Taiwan. The description of these records show that there are Aluminium Strips for Venetian Blinds, Copper Clad Laminates, Lithographic Plates (in kg or pcs), PS Plates (Sr No. 4142, 4143, 4158) and two cases of CtCP Plates (SR No. 4170 & 4277 where the quantity is given in KG and not in Sq Mtrs). Thus it is not known as to which of the DGCIS data has been referred to by the DGTR and whether the unit quantity is in Sq Mtrs and the description is clearly Violet or CtCP or Thermal.
- xviii Therefore the DGCIS data is not correct and does not reflect the imports of the goods from Taiwan and therefore requires to be rejected. The DGCIS data tables are attached, which may be filtered for country Taiwan and description may be rechecked once again, which will indicate that DGCIS data is not reliable in case of Taiwan and perhaps of other countries as well.
- xix As already prayed before but not considered by the DGTR, the data relating to imports from Taiwan, which is a market economy has to be taken from the selling price in the domestic market, which can be easily obtained from the Customs Department either through the Directorate of Revenue Intelligence (DRI) or the Directorate of Valuation (DoV) but no attempt has been made towards such procurement. Section 9A(1)(c) provides that if the domestic price is not available, then the price at which Taiwan sells in the international market to appropriate third country ought to be procured and compared. It appears that no attempt has been made to obtain such data which can be easily obtained through Customs Sources. It is again prayed that the data relating to Taiwan may be obtained from such sources and compared with the import price of the goods from Taiwan to examine if there is dumping of the said product by Taiwan. The Disclosure statement holds that the Injury Margin from Taiwan is between 0-20 and

accordingly, it is requested that the matter may be got re-examined and minimal ADD, if any, may be imposed.

- xx It is submitted that in spite of the imposition of provisional Anti-Dumping Duty on all types of Digital Printing Plates vide Notification No 02/2020 – Customs (ADD) dated 30th Jan 2020, the Applicant is still selling the goods at the same price as before, clearly indicating that in spite of the fall of imports & imposition of Anti-Dumping Duty, the Applicant is still selling at the same price, which means that imposition of ADD has no effect on the pricing of the Applicant. It is simply a ploy to ensure that the Applicant destroys all kinds of imports and attain complete monopoly of the market. We are enclosing some of the invoices of the Applicant, which show that the price has remained constant whether or not ADD is imposed.
- xxi The Applicant has made export sales amounting to Rs. 163.54 Crores during the year 2018-19. It is requested that the import values may be compared with the export values made by the Applicant so as to arrive at the variation, if any, in the price of alleged dumped imports and the export made by the Applicant.
- xxii It is requested that the data may be got re-examined and even if ADD is imposed, it is once again requested that since M/s Top High Image Corporation, Taiwan manufactures high quality Digital Printing Plates and therefore of high valuation, there is hardly any injury to the DI. It is requested that the ADD, which is imposed on Taiwan imports being the highest of the impositions, the same may be reconsidered and a reasonable amount be fixed for Top High Image Corporation, Taiwan.
- xxiii The attached invoices relating to sale of the Digital Printing Plates in India by the Applicant that indicates that the Applicant is still selling the plates @ Rs *** Sq Mtr in spite of the imposition of the Anti-dumping Duty on all types of Printing Plates from Jan 2020. This clearly shows that the fluctuations of the Dollar Rate or imposition of Anti-dumping Duty has no effect on his selling price. We are enclosing a work sheet and a copy of Invoice of the Applicant showing that he is still selling the goods @Rs. *** /Sq Mtr. It may be contrasted with his own Application, wherein he had claimed that he has been saddled with a huge inventory in the year 2018-19, which has resulted in huge losses to the Applicant. Yet, in spite of the imposition of the Anti-dumping Duty, the Applicant is still selling at the prices below the import costs of such plates from China (NME) and other Market Economy Countries. This clearly proves that the Applicant is seeking the protection of Anti-dumping Duty, not because there is dumping of the Plates in India but so as to only consolidate his monopoly over the Indian Market by killing all types of Imports.
- xxiv In view of the above, it is once again requested that this sale price may be compared with the export sale price of the product by the said Applicant and derive conclusion as to whether the level of Anti-dumping Duty needs to revised to enable to healthy competition and import of quality plates into India.
- xxv Attached is the price of Primary Aluminium of LME & ShME for the period Jan – Mar 2020. It may be seen that the price of Aluminium on the LME has dropped from US\$ 1772/MT on 02.01.2020 to 1489 US \$/MT indicating that drop of 16% in the price of

Aluminium Ingots. Interesting, it may also be noted that over the 3 month period, the ShME is higher than the LME as against the claim of the Applicant that the ShME is always lower than the LME thus imputing that Chinese manufacturers source their requirement at a lower price hence ADD is appropriate. This also points to the fact that in spite of the 16% drop in price of Aluminium since the imposition of Anti-dumping Duty, the Applicant has not changed his sale price of Digital Plates over the period, exposing the game plan of the Applicant to destroy all competition through the aegis of the DGTR.

- xxvi DGCIS data may be filtered for Country of Origin – Taiwan and subsequently filtered again for Digital Printing Plates – CtCP, Violet and Thermal, which will show that the imports are less than *de minimis* and hence imposition of such high rate of Anti-dumping Duty on M/s Top High Image Corporation, Taiwan may be reconsidered to a reasonable level. We have already submitted the local sale invoices and export invoices of Top High Image Corporation, which can be checked through the DRI Sources at Hong Kong.
- xxvii It is requested that the whole issue may be got re-examined and it may be considered whether the assertions of the Applicant that the Shanghai Prices are lower than LME prices is correct while also taking into consideration the fact that the price of the Applicant has remained unchanged in spite of the fluctuations of the US Dollar/Rupee price & fall in price of Aluminium during the Jan-Mar period since the imposition of provisional Anti-dumping Duty.

L. Examination by the Authority

127. The Authority has examined the the post-disclosure comments/submissions made by the interested parties including reiterations which have already examined suitably and adequately addressed in the relevant paras of these final findings. The issues raised for the first time in the post disclosure comments/submissions made by the interested parties and considered relevant by the Authority are examined below.
128. The Authority notes that interested parties have reiterated the issue of eligibility of standing of Applicant as domestic industry in view of imports done by them stating that these are of high volume i.e even above the threshold stated in 14(d) and that these imports have been regularly made by the domestic industry both from subject and non-subject countries. The Authority notes that imports by domestic industry from non subject country i.e. M/s Agfa has been ongoing for past many years which are essentially to facilitate technology transfer and not for trading. The imports from subject countries during POI as stated in the Preliminary Findings were undertaken by the Applicant to cater to its regular customers. The threshold of imports under 14 (d) is not relevant for determining the standing of domestic industry in event of imports made by them from the subject countries. The Authority notes that the Applicant is, in fact the major producer of the subject goods and the imports made by it have been for specific purpose either to strengthen and diversify its manufacturing capabilities or to sustain its existing customers on a temporary basis. The Authority therefore holds that the Applicant

satisfies the requirements as domestic industry as per Rule 2 (b).

129. The Authority notes that one of the interested party has mentioned that variants of digital plates which are not made by the domestic industry be excluded. The Authority reiterates that the plate variants proposed to be excluded are in fact used for the same Applications of that plate type and are covered in PUC as such. Domestic Industry has capability and also actual production of various variants and that exclusion of different variants has no merit.
130. The Authority notes that, as regards waterless plates used for security printing purposes exported by M/s Toray Industries, Inc., Japan to India, one of interested parties has stated that the domestic industry is related to M/s Toray Industries, Inc. and that this product should not be excluded from the purview of ADD levy. Domestic Industry has further argued that exclusion be limited only to M/s Toray Industries, Inc. and not to the waterless plates category as it might lead to circumvention. The Authority holds that it has excluded the waterless plates used for printing on specialised materials i.e. on credit card and security card and not on paper from the purview of PUC itself. Therefore, the exclusion cannot just be limited to M/s Toray Industries, Inc. only. As regards the issue of circumvention, the Authority holds that the waterless plates have different Application than the three types of digital plates of PUC, and has significant higher price than the PUC. These two features would enable field formations of the Ministry of Finance to identify these plates at the ports.
131. As regards submission that Authority has not provided any reasons regarding claims of confidentiality by M/s Technova, it is clarified that the provisions of claiming an information as confidential by an interested party are fully compliant with the WTO provisions. These provisions apply equally to all interested parties i.e. domestic industry, exporters, importers/users. To streamline filing of non-confidential version of an information claimed confidential in accordance with relevant Rules, the Authority has issued Trade Notice No. 10/2018 dated 7/9/2018. The non-confidential versions in this investigation have been filed by various interested parties in accordance with the relevant Rules and the above Trade Notice. The Authority notes that while all claims of domestic industry for confidentiality including those which were not claimed confidential in the SSR were accorded confidentiality as claimed in accordance with Trade Notice No. 10/2018 dated 7th September 2018, the profitability percentage was inadvertently not asterixed in the disclosure circulated to interested parties which has been pointed out by the domestic industry. As requested by domestic industry, the same have now been asterixed in the final finding.
132. As regards change in circumstances in current investigation as compared to the last SSR of the subject goods, the Authority holds that the circumstances in the present investigation are different as compared to the SSR. The scope is enlarged with four additional subject countries and further the domestic industry does not have a MoU with the user industry on price fixation. The POI is different in the current investigation and evaluation of dumping and injury has been considered for the present POI. It has been submitted by one of the interested parties that

April 18 to June 18 has been deliberately excluded by the domestic industry from POI as it has made significant imports in that period. The Authority holds that the POI has been chosen as 1st July 2018 to 31st March 2019 since the earlier AD duty existed till 3rd June 2018. The POI of 1st July 2018 to 31st March 2019 wherein there was no ADD was appropriate and justified.

133. It has been submitted by one of the cooperating producer/exporter that non uniform and varied range of indexation of parameters in disclosure as compared to Preliminary Findings, has impacted comparability of Preliminary Findings with the disclosure statement. The Authority clarifies that all cooperative producers/exporters and domestic industry were provided with confidential disclosure on their data and comments made thereon have further been appropriately addressed. Further, all interested parties had access to public file and non-confidential submissions of other interested parties at different stage of investigation and therefore in view of the aforesaid, the range of indexing in the disclosure should not be considered as a limitation to offer comments. Further, in cases where there is no Preliminary Findings, the comments are offered only on the basis of the disclosure statement.
134. The Authority notes that the opposing interested parties have also submitted that injury to Applicant is self inflicted due to imports by it. To address this issue the Authority has evaluated both volume and price impact of these imports by analysing market share of domestic industry and price undercutting by including imports of domestic industry in the quantum of imports from the subject countries. It is noted that market share and price undercutting parameters depict the same impact of dumped imports even by including the import of domestic industry. The Authority further clarifies that Applicant has been considered as domestic industry as per Rule 2 (b) and injury assessment including NIP determination is only required to be done for the Applicant. Accordingly, on site verification of data provided by the Applicant was carried out. The issue raised that verification should have been carried out for other existing domestic producers, though supported the Applicant, is not relevant as other producers did not file relevant data.
135. As regards submissions that certain economic and financial parameters of Applicant have undergone a change in the disclosure as compared with the Preliminary Findings, it is clarified that onsite verification of the data provided by the Applicant was carried out and the verified data has been adopted in the Disclosure Statement and in the final finding. As regards submission made by interested parties that Applicant during the SSR and in the current investigation has made claims about their capacity as convenient to them, the Authority holds that it has evaluated both volume and price parameters for injury assessment, including the capacity utilisation. The demand supply gap does not imply that an Anti-Dumping measure need not be applied.
136. It has been submitted that price undercutting and underselling have not been computed plate type wise. The Authority holds that all injury parameters of domestic industry have been

analysed for the PUC as a whole. For the purpose of computation of quantum of injury, i.e. the injury margin, the NIP has been determined plate type wise and the comparison has been carried out with the corresponding landed value only so as to determine plate wise injury margin. Since the injury through price underselling and price undercutting ultimately gets manifested in the injury margin, the price injury has, thus, been captured plate wise only.

137. Some interested parties have submitted that royalty payment made to M/s Agfa by M/s Technova should not be included in non-injurious price (NIP). The Authority notes that royalty payment has been made on the subject goods which are manufactured by domestic industry in India after obtaining technology from M/s Agfa, Belgium. However, no royalty is paid on domestic sales of imported subject goods from M/s Agfa. Therefore, Royalty payments included in NIP are related to technology transfer and not for consideration of any territorial rights of sales given to M/s Technova.
138. As regards domestic industry's request not to consider miscellaneous income in NIP determination, it is clarified that NIP has been determined in accordance with Annexure 3 of the Rules and relevant information as provided by the domestic industry during the course of investigation.
139. The Authority notes that M/s. Fujifilm Corporation, Japan have submitted that they have exported at fair prices and their export price have not caused injury to the domestic industry. Further, for the purpose of comparison to assess injury the reselling price of M/s. Fujifilm India Private Limited in India's domestic market be considered. The Authority holds that as regards the export price of M/s. Fujifilm Corporation, Japan, the same has in fact been held to be unfair (dumped) which has not been disputed by M/s. Fujifilm Corporation, Japan. For the purpose of computing quantum of injury, the injury margin has been computed by comparing non injurious price with the landed value as per Authority's consistent practice. The landed value has been computed by adding basic custom duty and cess to the CIF price. Since, actual handling charges have not been provided by M/s. Fujifilm Corporation, Japan, the Authority has confirmed the landed value as evaluated and provided on confidential basis to the exporter in the disclosure statement. The Authority also notes that domestic industry has stated that since M/s. Fujifilm Corporation, Japan has not provided complete data of domestic sales with relevant breakup and, therefore, they be treated as non-cooperative. The Authority holds that it has evaluated significant dumping margin for M/s. Fujifilm Corporation, Japan on the basis of the data filed by them which has not been disputed by the exporter. Even if 'normal value' data provided by an exporter is not reliable or complete and accordingly gets disregarded, the Authority considers the export price data of such a responding producer/exporter. In instant investigation, the non-claim of market economy treatment by China's producer/exporter have not led to rejection of their export data. The export price of M/s Fujifilm Corporation has therefore, been considered and the measure has been recommended on the injury margin, thus making the dumping margin quantum only academic. However as M/s. Fujifilm Corporation, Japan has expressed inability to provide actual handling charges with evidence in accordance

with the custom circular 39/2017-Customs dated 26th September 2017, the Authority has not considered the notional handling charges in determination of the landed value of M/s. Fujifilm Corporation, Japan as requested by them.

140. The Authority taking note of submissions of M/s Kodak China Graphic Communication Co. Ltd. on correction of its landed value has revisited the data filed by it. It is noted that handling charges were not included in the landed value. However, CFR value has been corrected to CIF. The injury margin of M/s Kodak China Graphic Communication Co. Ltd., however, continues to be negative.
141. The Authority notes that M/s Kodak China Graphic Communication Co. Ltd. has requested for granting it an individual measure based on analysis of its POI data. The domestic industry in its earlier submission dated 14/8/2019 had stated that M/s Kodak should not be granted an individual margin/duty given that they do not manufacture in the region. However in response to the disclosure statement, the Domestic Industry has stated that it appears that both Kodak and Lucky continue to operate independently where Kodak is likely to leverage its own brand name and act as marketing/selling company for plates in China market and there is a high likelihood that the plates will be manufactured in their legacy plants – now operated by Lucky. Therefore, Lucky and Kodak are not “related entities” and the Authority’s observation that the related entities are accorded same quantum of measure even though their individual margins may be different in context of the sale of assets by Kodak to Lucky seems to have no basis in fact.
142. The Authority notes that it has been stated by one of the interested parties that with M/s Kodak China Graphic Communication Co. Ltd. being taken over by M/s. Lucky Huaguang Graphics Co. Ltd., there is a likelihood of circumvention of duties by M/s. Lucky Huaguang Graphics Co. Ltd.. The domestic industry in its submission has argued that M/s Kodak China Graphic Communication Co. Ltd. and M/s Lucky Huaguang Graphics Co. Ltd. are not related entities and can not be given a combined margin. M/s Kodak China Graphic Communication Co. Ltd. has stated that the Authority in its earlier findings have not considered the post POI developments, and that such issues could be addressed under a review later. The Authority, noting the aforesaid comments of various interested parties including the domestic industry, holds that granting a combined margin to M/s Kodak China Graphic Communication Co. Ltd and M/s. Lucky Huaguang Graphics Co. Ltd. is not needed at present. For undertaking a combined analysis, the export pricing behaviour of the merged entity may be evaluated under a review investigation as and when filed by any interested party, in accordance with the relevant Rules/procedure.
143. M/s Nippon Color, an importer, has disputed the import quantum of DGCIS, specifically for Taiwan. The Authority notes that the importer was provided with the DGCIS data as adopted

by the Applicant in accordance with the relevant Trade Notice. M/s Nippon Color also obtained the DGCIS data directly from DGCIS. The importer has provided results of their analysis to DGTR. M/s Nippon Color has been authorised by M/s. Top High Image Corporate, the producer/exporter from Taiwan, at a belated stage in February 2020. M/s Nippon Color has stated that imports of *** sqm. has been made from Taiwan during 1/6/2018 to 31/3/2019 whose details have been provided by them to DGTR. However the submitted by Nippon evidence does not contain the data of exports of M/s. Top High Image Corporate, Taiwan as submitted by M/s Nippon Color in their submissions. The Authority notes that M/s Nippon Color has not included data of all ITC HS heads under which subject goods have been imported in the DGCIS data provided by them to DGTR. Being a representative of the exporter from Taiwan, M/s Nippon Color has not included in the analysis, the relevant ITC HS heads under which the exports of M/s. Top High Image Corporate, Taiwan have been cleared in India. Accordingly, the analysis of M/s Nippon Color is incomplete and inaccurate. The Authority had reported the imports from Taiwan in POI based on DGCIS statics after correlating the same with response filed by M/s. Bright Enterprises, an importer from Taiwan. The submission made by M/s Nippon Color that Directorate of Valuation/ Directorate of Revenue Intelligence may be requested for the import data does not have any merit, as DGCIS/DG-Systems data is in fact based on the imports captured at all ports by customs and is referenced by the Authority in all its investigations. M/s Nippon Color has also requested to consider domestic selling price in Taiwan or Taiwan's export price to other countries as the normal value for M/s. Top High Image Corporate, Taiwan. The Authority notes that M/s Top High Image Corporate, Taiwan is a non-cooperative producer/exporter who did not respond to the investigation nor did file the exporter questionnaire response. M/s Nippon Color at belated stage in February 2020 has made some submissions on behalf of the non-cooperative producer/exporter and, surprisingly, thereby has also requested to grant an individual normal value to the producer/exporter who has not even filed the exporter questionnaire response. The Authority has referenced the CNV for all producers/exporters of Taiwan as per its consistent practice in the Preliminary Findings as also stated in earlier paragraphs. The Authority has adopted the CNV as per the methodology stated in the Preliminary Findings. The Authority also notes that M/s Nippon Color has also submitted that a nominal AD duty on imports from Taiwan be levied.

144. As regards providing separate measure to the three types of digital plates, the Authority clarifies that it has undertaken dumping margin and injury margin evaluation separately for the three plate types. The three plates can not be identified on the basis of visual inspection/physical check at customs ports but need to be evaluated in a processor at a printer's premises. Further many new variants of these plates have been developed which include process less, process free, double layer, positive/negative, chem free plates etc. As the PUC is defined as "*Digital Offset Printing Plates*", also commonly referred to as "*Digital Plates*". *Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc.,*" the Authority holds that a single quantum of AD measure would check circumvention. However

a weighted average measure has been computed based on plate wise comparisons of all categories/types of PUC, to capture the price variations of all the types of PUC.

145. The Authority notes that one of the interested parties viz exporter, has stated that despite cooperation, the measure recommended on them is the same as the residual/non-cooperative producers/exporters category. The Authority has accorded the highest measure referencing data of cooperative producers/exporters. Though this aspect was pointed out in case of China, the non-cooperative/residual category of producer/exporter in Korea and Japan have also been accorded duty based on the data of cooperative producer/exporter of the subject country by adopting highest evident margins.
146. The Authority notes that submissions have been made that even after levy of provisional ADD, the domestic industry has not increased its selling price to its dealers/customers and that the Applicant's intention behind the ADD request is only to consolidate its monopoly position. The Authority holds that it has examined the price injury and is recommending ADD only to the extent required to mitigate injury to the domestic industry. For this purpose, a NIP has been computed to determine the injury margin. This approach also ensures that AD protection is granted to the Applicant domestic industry to mitigate the injury to them but it does not unduly adversely impact the user industry. The behaviour of domestic industry not to raise prices of subject goods post levy of Preliminary Findings does not imply that ADD is not warranted as ADD ensures that domestic industry is buffered by the applied AD measure against the price undercutting caused by dump subject goods. The selling price of domestic industry after the ADD levy would also be dependent on other prevailing factors which, therefore, in no way justifies for withdrawal/non recommendation of the AD measure. The interested parties have also contested that since domestic industry's profitability has remained in the range of *** % to ***%, 22% return in NIP is not warranted. The Authority in this regard clarifies that NIP is computed in accordance with principles stipulated in Annexure III of the Rules and consistent practice thereof.
147. The Authority notes that M/s All India Federation of Master Printers have also requested that the ADD duty should be nominal. Similar submissions have been made by the legal representative for M/s NPT Offset Press Pvt. Ltd and M/s RKL Printers that AD levy would have domestic impact on user industry. The Authority, in this regard, holds that AD duty is being recommended to ensure a level playing field in the country so as to mitigate the injury to the domestic industry due to dumped imports. The AD duty is limited only to the extent of injury margin and not up to the full dumping margin in event of dumping quantum being higher than the quantum of injury. Therefore, this provision takes care of the user industries interest as well.

M. Indian Industry's Interest & Other Issues

148. The Authority notes that the purpose of anti-dumping duty, 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 measure would not restrict imports from the subject countries in any way, and, therefore, would not affect the availability of the product to the consumers.

149. It is recognized that the imposition of anti-dumping duty might affect the price levels of the product manufactured using the subject goods and consequently might have some influence on relative competitiveness of this product. However, fair competition in the Indian market will not be reduced by the anti-dumping measure, particularly if the levy of the anti-dumping duty is restricted to an amount necessary to redress the injury to the domestic industry. On the contrary, imposition of anti-dumping measure would remove the unfair advantages gained by dumping practices, prevent the decline in the performance of the domestic industry and help maintain availability of wider choice to the consumers of the subject goods.

N. Conclusions

150. After examining the submissions made by the interested parties and issues raised therein; and considering the facts available on record, the Authority concludes that:
- a) There is substantial increase in imports of subject goods from subject countries in absolute terms as well as in relation to production & consumption in India during the POI (A) as compared to the previous years.
 - b) The product under consideration has been exported to India from the subject countries below their normal value.
 - c) The Domestic Industry has suffered material injury.
 - d) Material injury has been caused by the dumped imports of subject goods from the subject countries.

O. Recommendations

151. The Authority notes that the investigation was initiated and notified to all interested parties and adequate opportunity was given to the Domestic Industry, exporters, importers and other interested parties to provide positive information on the aspect of dumping, injury and 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, Authority recommends imposition of definitive anti-dumping duty on imports of subject goods from the subject countries.
152. Having regard to the lesser duty Rule followed by the Authority, 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. The Authority recommends imposition of definitive anti-dumping duty on imports of subject goods, originating in or exported from subject countries, equal to the amount mentioned in Col. 7 of the duty table appended below.

Duty Table

Sl. No	Heading	Description***	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Lucky Huaguang Graphics Co. Ltd.	0.55	sqm	US Dollar
2.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Kodak China Graphic Communications Co. Ltd.	Nil	sqm	US Dollar
3.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Shanghai Strong State Printing Equipment Limited and M/s. Anhui Strong State Printing Materials Ltd.	0.60	sqm	US Dollar
4.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Fujifilm Printing Plate (China) Co. Ltd.	Nil	sqm	US Dollar
5.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190,	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Any other producer except S.No. 1 to 4 mentioned above in column no. (6)	0.77	sqm	US Dollar

	7606.9290							
6.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	Any country other than People's Republic of China	Any	0.77	sqm	US Dollar
7.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Korea RP	Korea RP	Jeil C&P Co. Ltd.	0.15	sqm	US Dollar
8.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Korea RP	Korea RP	Any other producer except Jeil C&P Co. Ltd.	0.37	sqm	US Dollar
9.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Korea RP	Any country other than Korea RP	Any	0.37	sqm	US Dollar
10.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Japan	Japan	Fujifilm Corporation	0.13	sqm	US Dollar
11.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,	Digital Offset Printing Plates	Japan	Japan	Any other producer except Fujifilm Corporation	0.27	sqm	US Dollar

	7606.9190, 7606.9290							
12.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Japan	Any country other than Japan	Any	0.27	sqm	US Dollar
13.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Vietnam	Vietnam	Any	0.60	sqm	US Dollar
14.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Vietnam	Any country other than Vietnam	Any	0.60	sqm	US Dollar
15.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Taiwan	Taiwan	Any	0.41	sqm	US Dollar
16.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	Taiwan	Any country other than Taiwan	Any	0.41	sqm	US Dollar

***** Excluding waterless CtP Plates used for printing on specialised materials such as credit card, security card etc. and not on paper.**

153. The landed value of imports for this purpose shall be assessable value as determined by the Customs under Customs Act, 1962 and applicable level of custom duties except duties levied under Section 3, 3A, 8B, 9, 9A of the Customs Tariff Act, 1975.
154. Subject to above, the Authority confirms the Preliminary Findings vide Notification No. 6/7/2019-DGTR dated 3rd October, 2019 and the duty recommended in the Duty Table above would be applicable for a period of 5 years from the date of imposition of the provisional anti-dumping duty imposed vide Customs Notification No. 02/2020-Customs (ADD) dated 30th January 2020.
155. An appeal against the order of the Central Government that may arise out of this recommendation shall lie before the Customs Excise and Service Tax Appellate tribunal, in accordance with the relevant provisions of the Act.

(Bhupinder S. Bhalla)
Additional Secretary & Designated Authority