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**F. No. 07/22/2020-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: 27<sup>th</sup> January, 2021

**Notification**

**Final Findings**

**Case No. ADD-AC - 03/2020**

**Subject: Anti-Circumvention investigation concerning alleged circumvention of (i) anti-dumping duty imposed on imports of “Polytetrafluoroethylene” (PTFE) originating in or exported from Russia by imports of “Polytetrafluoroethylene” (PTFE) exported from Korea RP and (ii) anti-dumping duty imposed on imports of “Polytetrafluoroethylene” products (PTFE products) originating in or exported from China PR.**

F.No. 7/22/2020-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;

**A. BACKGROUND OF THE CASE**

**a. The Original Investigation**

**a) Anti-dumping duty on PTFE from Russia**

1. The Designated Authority notified final findings recommending definitive anti-dumping duty on import of Polytetrafluoroethylene (PTFE) vide Notification Number 21/1/1998 dated 13th October, 1999, originating in or exported from Russia which was imposed vide Customs Notification No. 141/99-Customs dated 30th December 1999.
2. The Authority recommended continued imposition of the anti-dumping duty as under:
  - i. Pursuant to the 1<sup>st</sup> sunset review investigation vide Notification No. 15/6/2003- DGAD dated the 7th October, 2004 imposed by the central Government vide Notification No.110/2004- Customs dated 18th Nov, 2004.
  - ii. Pursuant to the 2<sup>nd</sup> sunset review investigation vide Notification No. 15/30/2008- DGAD dated the 26th February, 2010 imposed by the Central Government vide Notification No.57 /2010-Customs dated 3rd May, 2010.
  - iii. Pursuant to the 3<sup>rd</sup> sunset review investigation vide Notification No.15/2/2015-dated 12th April, 2016 which was imposed by the Central Government vide Notification No.23/2016-Customs dated 6th June, 2016 and later amended by Notification No. 22/2017 dated 16th May 2017, in accordance with CESTAT’s Order No. 53592/2016 dated 16.09.2016

- iv. The Authority has since then, initiated Mid-term Review investigation vide Notification no. 07/10/2020-DGTR dated 16th April 2020 and issued Final Finding No. 07/10/2020-DGTR dated 18th December 2020, recommending modification of the existing anti-dumping duties imposed vide C.N. No. 22/2017-Customs (ADD) dated 16th May, 2017. The said recommendation is pending imposition by the Ministry of Finance.

**b) Anti-dumping duty on PTFE from China**

3. The Authority notified final findings recommending definitive anti-dumping duty on import of Polytetrafluoroethylene (PTFE) vide Notification Number 14/25/2003 dated 25th July, 2005, originating in or exported from China PR which was imposed vide Customs Notification No. 91/2005-Customs dated 17th October 2005.
4. The Authority had imposed anti-dumping duty on imports Polytetrafluoroethylene from China vide Notification No. 91/2005 -Customs dated 17.10.2005 based on Authority's final finding dated 25/7/2005. Thereafter, a Mid-Term Review of the said definitive antidumping duty was conducted and the form of anti-dumping duty modified was implemented vide Notification No. 42/2010 dated 05.04.2010. The duties so revised and imposed were continued pursuant to first sunset review vide Notification No. 81/2011- Customs dated 24.08.2011. Thereafter, 2nd sunset review investigation was conducted and accordingly, the duties were extended vide Notification No. 36/2017-Cus (ADD), dated 28.07.2017.

**Present Anti-circumvention investigation**

5. Whereas, M/s Gujarat Fluorochemicals Limited (hereinafter referred to as the "Applicant") filed an application before the Designated Authority (hereinafter also referred to as the "Authority"), on behalf of the domestic industry, in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter also referred as the " Act") and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time (hereinafter also referred as the "Rules"), alleging that these anti-dumping duties imposed on imports of Polytetrafluoroethylene (PTFE) (hereinafter also referred to as "product under consideration" or "PUC" or "subject goods"), originating in or exported from Russia and China (hereinafter also referred to as the "subject countries") are being circumvented by way of; (i) imports of PTFE exported from Korea RP [hereinafter also referred to as "Product Under Investigation-I" or ("PUI-I")] and (ii) PTFE products viz. Rod, Sheet, Tape, Tube, Thread seal tape (TST) [hereinafter referred to as 'PTFE Products' or "Product under investigation-II" or ("PUI-II")].
6. Whereas, in view of a duly substantiated application filed by the applicant under Rules 26 (1), the Authority initiated the investigation vide Notification No. 7/22/2020-DGTR dated 19<sup>th</sup> June, 2020 to determine the existence and effect of the alleged circumvention of the ADD levied and to consider recommendation of extension of exiting antidumping duty on (i) imports of PTFE from Korea and (ii) imports of PTFE products viz. Rod, Sheet, Tape, Tube, Thread seal tape from China PR, in accordance with relevant AD Rules.
7. M/s Gujarat Fluorochemicals Limited (hereinafter referred to as the "Applicant") has filed an application requesting extension of the anti-dumping duties imposed on imports of PTFE to (i) imports of PTFE produced and exported from Korea RP [hereinafter also referred to as "Product Under Investigation-I" or ("PUI-I")] and (ii) PTFE products viz. Rod, Sheet, Tape, Tube, Thread seal tape (TST) [hereinafter referred to as 'PTFE Products' or "Product under investigation-II" or ("PUI-II"), in accordance with Section 9A(1A) of the Customs Tariff Act 1975 read with Rule 25 and 26 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995. The Applicant contended that there is circumvention of duties, which is evident from the change in pattern of trade and as such

is undermining the remedial effects of duties imposed and requested for extension of antidumping duty imposed. After *prima facie* examination of facts, the Designated Authority initiated Anti-circumvention investigation vide Notification No. 7/22/2020-DGTR dated 19<sup>th</sup> June, 2020.

## **B. PROCEDURE**

8. The procedure described herein below has been followed with regard to the subject investigation.
  - i. The Authority notified the Embassies of Korea RP and China PR about the Anti-Circumvention in accordance with the Customs Tariff Act read with Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules 1995.
  - ii. The Authority, issued a public notice dated 19<sup>th</sup> June 2020 published in the Gazette of India Extraordinary, initiating anti-circumvention investigation concerning imports of PUI-I and PUI-II from the circumventing countries.
  - iii. The Authority forwarded a copy of initiation to Embassies of the Korea RP and China PR in India, all known exporters of PUI-I and PUI-II, importers in India as per information available in the application.
  - iv. The Authority wrote to the exporters/ producers of the PUC/PUI-I/PUI-II and requested them to file their responses in the prescribed questionnaire and make their views known in writing within the time limit prescribed. Copies of the letter and questionnaires sent to the exporters were also sent to Embassies of Korea RP and China PR, along with a list of known exporters/ producers, with a request to advise the exporters/ producers to respond to the Authority within the prescribed time.
  - v. A copy of the non-confidential version of the application filed by the petitioner was sent to the Chinese and Korean producer/ exporters, and Government of Korea RP and China PR. A copy of the non-confidential version of the application was also made available to the interested parties, on request, through public file.
  - vi. The Authority sent questionnaires to elicit relevant information to the following known producers/exporters in Korea RP and China PR in accordance with Rule 6(4) of the AD Rules:

### Korea RP and Russia Federation

- a. OJSC HaloPolymer
- b. Hrast Ltd.
- c. Jampack Enterprises Ltd
- d. Kirovo-Chepetsky Khimichesky

### China PR

Nanjing Suman Plasma Technology Co. Ltd	Quanzhou Maodali Sealing Belt Co. Ltd
Jiangxi Eloong Environmental Technology Co. Ltd	Taixing Zeid Electric Co Ltd
Jiujiang Autal Rubber and Plastic Co. Ltd.	Yiwu City the Son Joy Import Export Co. Ltd
Qingdao Xincere Plastics Co. Ltd.	Black & Decker Macao Commercial Offshore Ltd.
Zhejiang Shiner Import and Export Co. Ltd.	Shandong Senrong New Materials Co.Ltd

Zhenjiang Chunhuan Sealing Material Co. Ltd	Shandong Vibasia Import and Export Co.Ltd.
Zibo Micflon International Trading Co.Ltd	Shenzhen Sunbow Insultation Materials Mfg.Co. Ltd.
Jiangsu Zhongbang Conveyor Belt Co. Ltd	Shenzhen Woer Heat Shrinkable Material Co. Ltd
Shandong Senrong New Materials Co Ltd	Yuyao Zhongqin Pneumatic Tubing Co. Ltd.
Yangzhong Haiteng Fluorine Plastic Product Factory	Xuzhou Camel Trading Co Ltd
Yiwu Maike Digital Imaging Co. Ltd	Zibo Xianqi Commercial Co Ltd
Yiwu Zhouxin Import And Export Co Ltd	Yazhoulong(Hk) International Trading Ltd
Zhejiang Delong Teflon And Plastic Technology Co Lt	Ahead Worldwide Ltd
Shanghai Changyuan Electronic Material Co Ltd	M/S. Zhejiang Chemicals Import And Export Corporation
Zibo Xianqi Commercial Co Ltd	Jiujiang Autai Rubber And Plastic Co Ltd
Chime Arts & Craft Imp.&Exp. Co.Ltd	Hangzhou Advantage Import and Export Co. Ltd
Cixi Aiflon Sealing Materials Co. L	Ningbo Taifno Ptfе Plastic Products Co Ltd
Danyang Rlt Tools Import & Export Co. Limited	New Sky Trading (Hk) Ltd
Dongyang Fuke Import and Export Co. Ltd	Jiujiang Autai Rubber and Plastic Co Ltd
Easy Commercial Solutions Limited	Dong Fong Co Ltd
Foshan City Jayma Building Materials Co. Ltd.	Zhejiang Songhua New Material Co Ltd
Fujian Bang-Up Fluorine Plastic Product Co. Ltd	Hangzhou Advantage Import and Export Co. Ltd.
Gucheng Zhengkou Yunhe Industry Clothstrip Factory	Jiangsu Zhonbgbang Conveyor Belt Co Ltd
Hangzhou Jojing Trading Co Ltd	Nantong You Di International Trading Co Ltd
Henan Ligangwang Abrasives Co. Ltd	Jiahe Fluoro Rubber Made Products Co Ltd
Hi Sky International Limited	Hongtai Intelligent Tech(Shenzhen)Co Ltd
Hongsheng Plastics Limited	Ningbo Fly Automation Co Ltd
Hysealing Company Limited	Shenzhen Huge Mind Import & Export co Ltd
Jdl Import & Export Co Ltd	Amvi Ltd
Jean Lab Co (International) Ltd	Quanzhou Maodali Sealing Belt Co Ltd

Jiangyin Hugenau Heat Exchange Equipment Co. Ltd	Ningbo Ningshing Trading Group Inc
Changzhou Zhaokang Textile Co. Ltd.	Wuxi Yuanda Rubber Sealing Co Ltd
Saffron Sealine Ltd	Shine Industry Co Ltd
Yiwu Borui Import and Export Co. Lt	Canzghou Sikai Steel Pipe Company
Yiwu Harvest Import Export Co. Lt	M/S. General Packing (Shanghai) Gaskets Co., Ltd.
Yiwu Harvest Int L Trading Co. Ltd	M/S. Shanghai Wei&Kai Membrane Mate
Yuhuan Jiayu Valve Co.Ltd.	Lemon Honest Co. Limited
Yiwu Yihuang Import And Export Company Limited	Phoenix International (Hk) Trading Ltd
Docod Precision Group Ltd	Kaijin Appliances Co., Limited
Scotle Technology Group Ltd	Canzghou Sikai Steel Pipe Company
Dongyang Maywell Trade Co. Ltd.	Appolo Exports Limited
Fujian Bang-Up Fluorine Plastic Product Co. Ltd.	Shanghai Donsun Welding Equipmentco Ltd
Grand Dignity Industrial Co. Ltd	Junhui Import And Export Co Ltd
Hangzhou Feiyan Fluo Plastics Co. Ltd.	Canzghou Sikai Steel Pipe Company
Hangzhou Forever Plastics Co. Ltd	Klg International (Group) Ltd
Hangzhou Linan Huayu Plastics Co. Ltd.	Yuhuan Jiayu Valve Co.Ltd.
Hangzhou Marvel Plastics Co. Ltd	Zhejiang Jiari Fluoroplastic Co Ltd
Jinhua Eternal Friendship Ptfе Tape Co Ltd	Dongguan Nvt Technology Co Ltd
Linan Huajiang Trade Co. Ltd	Yiwu Difu Import & Export Co Ltd
Linan Linfeng Fluorine Plastics Co Ltd	All Star Intl Trading Co., Limited
Nanmay Fluorine Ware Co Limitedxiyi	Yiwu Kbs Technologies Co Ltd
Nanmay Fluorine Ware Co Ltd	Aardee Import And Export Co Ltd
Meetour Bags Co., Limited	Niro Overseas Hk Ltd
Ningbo Fuhua Chemicals And Building Materials Co.L	Dongguan Xinyike Electronics Co. Ltd
Yiwu Yashasvi Trading Co Ltd	Dongguan Hong Ying Photoelectric Technology Co Ltd
Taixing Myc Trading Co Ltd	S.G. Import & Export Co.

Shenzhen Olian Automatic Equipmentco Ltd	Guoyang Trading Co Ltd
Canzghou Sikai Steel Pipe Company	Anhua (Zq) Co Ltd
Ningbo Yehui Import And Export Co. Ltd.	Hk Domican Trading Co Ltd
Ningbo Greentime Imp And Exp Co Ltd	Zhejiang Chemicals Import and Export Corporation
Quanzhou Maodali Sealing Belt Co Ltd	Changzhou Zhaokang Textile Co. Ltd.
China Packaging Co Ltd	Transglobal Corporation Ltd
Devas Private Limited	Cixi Cyi Tec Co Ltd
Ningbo Ningshing Trading Group Inc	Zhejiang Belove Import And Export Co Ltd
Shenzhen Guanghuatai Import And Export Co Ltd	Yiwu Hengbao Imp And Exp Co Ltd
Zhejiang Sino Rich Intl Enterprise Co Ltd	Ningbo Zatco International Trading Co Ltd
Ningbo Wodafeng Hardware Technologyco Ltd	Taixing K. Fab Technology And Materials Co Ltd
Ningbo Changqi Fluorine Plastic Products Co Ltd	Hangzhou Forever Plastics Co Ltd
Jsv Exim	Fujian Blue Sea Industrial Co Ltd
Kat Shun Development Limited	Hangzhou Derui Plastics Co. Ltd.
Shenzhen Woer Heat Shrinkable Material Co Ltd	Qian Shun Trade Company Ltd
Xiamen Standard Sealed Material Co Ltd	Yiwu Hongye Imports & Exporttrade Co. Ltd.
Audry International Trading Co Ltd	Linan Houda Fluorin Plastic Co Ltd
Ningbo Fuhua Chemicals And Building	Century Sealine Ltd
Chindia International Trade Ltd	Hangzhou Feiyan Fluo Plastics
Hangzhou Feiyan Fluo Plastics	Shenzhen Gasu Adorn Design Engineering Co Ltd
Hangzhou Marvel Plastics Co Ltd	Jinhua Eternal Friendship Ptfе Tape Co Ltd
Mr Global (Hk) Ltd	Zhejiang Sino Rich Intl Enterprise Co Ltd
Egston Electronics (Zhuhai) Ltd	Shenzhen Icubio Biomedical technology Co Ltd
Aohai International (Hongkong)Co Ltd	

- vii. In response to the initiation of the subject investigation, a) HaloPolymer Perm, JSC (Producer/Exporter, Russia) b) HaloPolymer Kirovo-Chepetsk, (Exporter, Russia) c) HaloPolymer Trading, Inc. (Exporter, USA) HaloPolymer, has filed only legal submissions. The said exporter had submitted that they did not file a questionnaire response as it is their claim that exports are of Russian origin and are attracting duties, and has only made submissions as allegations have been made against its warehouse in Korea RP. The exporter is thus being treated as non-cooperative. However, submissions made, wherever found relevant, have been examined.
- viii. None of the producers/exporters from the circumventing countries have filed the exporter's questionnaire response.
- ix. Questionnaires were also sent to the following known importers, users and associations of the subject goods in India seeking necessary information in accordance with Rule 6(4) of the AD Rules.

1	M/s Meerut PTFE Products Pvt. Ltd.	2	M/s Trestar Elektroniks
3	M/s Tonk & Associates (P) Ltd.	4	M/s Xomox Sanmar Ltd.,
5	M/s T & F Insulations (P) Ltd.	6	M/s Sanghvi Products
7	M/s Finer Enterprises Pvt. Ltd.	8	M/s Rasaii Flow Lines,
9	M/s Venus Industries	10	M/s Supremo Polymer Industries
11	M/s Siflon Polymers,	12	M/s Poly Fluoro Ltd
13	M/s MIL Industries Ltd.,	14	M/s Rollon Bearings P. Ltd.
15	M/s Dip Flon Engineering Co.	16	M/s Plastic Product engineering Co
17	M/s Karnataka Polymer Product	18	M/s Trelleborg Sealing Solutions (India) P. Ltd.,
19	M/s PKN Caps & Polymers (P) Ltd	20	M/s Mach Polymers.
21	M/s T& F Insulations Pvt Ltd.	22	M/s Ghaziabad Flopol Insulations Pvt. Ltd.
23	M/s Sanghvi Techno Products.	24	M/s Dip Flon Engg & Co.
25	M/s Jai hind polymers.	26	M/s Kanan Polymer.
27	M/s Dhvani Polymer Industries.	28	M/s Trestar Elektroniks
29	M/s Aflon Engg Corporation	30	M/s Tefkot Cable Company
31	M/s Packlon Industries.	32	M/s Electro Polymers Pvt. Ltd.,
33	M/s Flora Enterprises Pvt. Ltd.,	34	M/s Plastic Products Engg Company
35	M/s Babuji Electronics & Chemicals,	36	M/s Aarathy Engg. Plastics,
37	M/s Hindustan Nylons,	38	M/s S.N. Enterprise,
39	M/s Neo Wires & Allied Products Pvt.	40	M/s Hi-Tech Polymers,
41	M/s Sanghvi Techno-Products,	42	M/s National Fluoromers, Industrial
43	M/s Fluoro-Tech Engineering Pvt. Ltd.,	44	M/s Pap-Flon Engineering Co.,
45	M/s GMM Pfaunder Ltd,	46	M/s Vee Bee Industries,
47	M/s Shraddha Polymer Industries	48	M/s Galaxy Thermoplast Pvt. Ltd.,
49	M/s Hindustan Polymers,	50	M/s Dynamic (GLS) Industries

- x. In response to the initiation notification, none of the above-mentioned importers, users and associations have responded or filed the questionnaire response.
- xi. Following companies who are producers of PTFE products have supported the application against circumvention of measures imposed on PTFE from China PR.
  - a. A. V. PolyPlast Pvt. Ltd
  - b. Atlantic Plasto Manufacturer
  - c. Dhvani Polymer Industries
  - d. Diamond Polymers
  - e. Fluorotech Engineering Private Limited
  - f. Hitech Elasto Seals
  - g. Jayhind Polymers
  - h. Kohinoor Polymer Products
  - i. Kota Industrial Products Pvt. Ltd.
  - j. Nexgen Fluoropolymers Pvt. Ltd.
  - k. Ruby Polymer Co.
  - l. Sanghvi Products
  - m. Shiva Enterprises
  - n. Simon Polymers
  - o. Star Fluoropolymers
- xii. 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 the interested parties to the extent considered relevant at this stage have been taken into account in this disclosure statement.
- xiii. Information provided by 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.
- xiv. Further information was sought from the Applicant and other interested parties to the extent deemed necessary.
- xv. Verification of domestic industry was conducted to the extent considered necessary for the purpose of the present investigations.
- xvi. Investigation was carried out for the period starting from April, 2019 to December, 2019 (9 months) (hereinafter referred to as the “period of investigation” or “POI”). The examination of trends, in the context of injury analysis covered the period from 2016-17, 2017-18, 2018-19 and the POI.
- xvii. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to provide the details of imports of subject goods during last four years, including period of investigation, and the same was received by the Authority. The Authority has used the DGCI&S imports data for computation of the volume and value of imports and injury analysis.
- xviii. In accordance with Rule 6(6) of the Anti-Dumping Rules, the Authority provided opportunity to the interested parties to present their views orally in hearing held on 4<sup>th</sup> December, 2020. All the parties were requested to submit their written submissions and the rejoinder to the written submissions latest by 9<sup>th</sup> December, 2020 and 14<sup>th</sup> December, 2020 respectively.
- xix. Wherever an interested party has refused access to, or has otherwise not provided necessary information during the course of the present investigations, or has significantly

impeded the investigation, the Authority has recorded its observation on the basis of the facts available.

- xx. A Disclosure Statement was issued on 08.01.2021 containing essential facts under consideration of the Designated Authority, granting time up to 15.01.2021 to furnish comments, if any, on Disclosure Statement. The Authority has considered post disclosure comments received from interested parties appropriately.
- xxi. \*\*\* in this disclosure statement represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.
- xxii. Exchange rate considered for the POI for conversion of USD to Indian Rupees is 1USD=Rs. 71.24.

## **C. PRODUCT UNDER CONSIDERATION/ PRODUCT UNDER INVESTIGATION AND LIKE ARTICLE**

### **PRODUCT UNDER CONSIDERATION**

#### **C.1 Views of the Domestic Industry**

- 9. The domestic industry has made following submissions with regard to the scope of product under consideration and the like article:
  - i. The product involved in the previous investigations and the present investigation is "Polytetrafluoroethylene" (also referred to as PTFE).
  - ii. PTFE falls within Chapter 39 of the Custom Tariff Act, 1975 under custom sub-heading 390461 and 39046100 of the Customs Tariff Act, 1975. The classification is, however, indicative only and in no way binding on the scope of the present investigation.
  - iii. There is no known difference in subject goods produced by the domestic industry and subject goods imported into India. They are comparable in terms of the technical specifications, quality, functions or end-uses. The two are technically and commercially substitutable. Hence, should be treated are like articles in accordance with the Rules.

#### **C.2 Views of the Opposing Interested Parties**

- 10. None of the exporters, importers, consumers and other interested parties has filed any comment or submissions with regard to product under consideration and like articles.

### **PRODUCT UNDER INVESTIGATION**

#### **C.3 Views of the Domestic Industry**

- 11. The product under investigation in case of Korea RP is PTFE originating in or exported from Korea (product under investigation-I or PUI-I). Classified under subheading no 39046100 of the Customs Tariff Act.
- 12. "PTFE Products/Processed PTFE Components" being exported from China PR (hereinafter referred to as "PTFE Products/Processed PTFE components" or product under investigation-II or PUI-II) is the product forming the object of circumvention. Processed PTFE components including and not limited to Bush, Rod, Sheet, Tape, Tube, and Thread Seal Tape (TST) etc.
- 13. The above two subject goods are the object of circumvention in the present investigation.

#### **C.4 Views of the Opposing Interesting Parties**

14. None of the exporters, importers, consumers and other interested parties has filed any comments or submissions with regard to product under investigations.

### **C.5 Examination by the Authority**

15. The present investigation is an anti-circumvention investigation of duties imposed on imports of PTFE originating in or exported from Russia and China PR. Therefore, the scope of the product under consideration, as defined in the last conducted investigations is "Polytetrafluoroethylene" (also referred to as PTFE) originating in or exported from Russia and China PR.
16. PTFE is produced in various grades, such as moulding grade, fine powder, aqueous dispersion and compound grades of filled grades. All grades that were included in the scope of the previous case and current duties are within the scope of the present review. PTFE is primarily used in electrical, electronic, mechanical and chemical industries for their unique characteristics which are chemical inertness, electrical and thermal insulation, low coefficient of friction, nontoxic, non-flammable, resistance to radiation, low level of static and dynamic friction and outstanding electrical properties over a wide frequency range.
17. The product is classified under Customs Tariff sub-heading 390461 and at sub-heading no. 39046100 of the Customs Tariff Act. This classification is, however, indicative only and in no way binding on the scope of the present investigation.
18. The Authority notes from the information on records that the product under consideration produced by the domestic industry is "like article" to the goods imported from the subject countries. The product under consideration produced by the Indian industry and imported from the subject countries are comparable in terms of technical specifications, functions or end-uses product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The consumers are using the two interchangeably.
19. Further, in the present anti-circumvention investigation there are two Products under investigation, and accordingly the Authority has considered the following:
  - a. Polytetrafluoroethylene (PTFE) originating in or exported from South Korea also referred to as "Product under Investigation-I" or "PUI-I" classified under sub-heading no 39046100 of the Customs Tariff Act.
  - b. In case of the China PR, the product under investigation is PTFE products exported from China PR also referred to as "Product Under Investigation-II" or "PUI-II" and classified under subheading no. 3904, 3907, 3910, 3916, 3917, 3918, 3919, 3920, 3921, 3922, 3923, 3924, 3925 and 3926 under the Customs Tariff Act.
20. The above-stated classifications of the products under investigation considered, however, are indicative only and in no way binding on the scope of the present investigation.

### **D. SCOPE OF DOMESTIC INDUSTRY & STANDING**

#### **D.1 Views of the Domestic Industry**

21. The domestic industry has made following submissions with regard to domestic industry and standing:
  - i. M/s Gujarat Fluorochemicals Ltd. has filed the application for anti-circumvention investigation. There is one other producer of PTFE in the country, apart from the applicant, namely, Hindustan Fluorocarbons Ltd. The Applicant however continues to be a major producer of the subject goods

- in India and commands 99% share in the Indian production in the POI and, therefore, constitutes domestic industry.
- ii. Further, in reference to semi processed PTFE components, the following producers have expressed their concern on circumvention of ADD and have requested extension of current ADD on PTFE to imports of semi processed PTFE components:
- a. A. V. PolyPlast Pvt. Ltd
  - b. Atlantic Plasto Manufacturer
  - c. Dhvani Polymer Industries
  - d. Diamond Polymers
  - e. Fluorotech Engineering Private Limited
  - f. Hitech Elasto Seals
  - g. Jayhind Polymers
  - h. Kohinoor Polymer Products
  - i. Kota Industrial Products Pvt. Ltd.
  - j. Nexgen Fluoropolymers Pvt. Ltd.
  - k. Ruby Polymer Co.
  - l. a. Sanghvi Products
  - m. b. Shiva Enterprises
  - n. Simon Polymers
  - o. Star Fluoropolymers
- iii. The applicant has not imported subject goods (PTFE) or the product under investigations, i.e., processed PTFE Component from China and PTFE from Korea RP, and further, is not related to any exporter or producer of the subject goods in the subject countries or any importer of the product under consideration in India within the meaning of Rule 2(b).
- iv. The Applicant satisfies the standing requirement and constitutes domestic industry within the meaning of the AD Rules.

## **D.2 Views of the other Interested Parties**

22. None of the exporters, importers, consumers and any other interested parties has filed any comment or submission with regard to standing of the domestic industry.

## **D.3 Examination by the Authority**

23. The application has been filed by Gujarat Fluorochemicals Ltd. Further, there is one other producer of the subject goods apart from the applicant, namely, Hindustan Fluorocarbons Ltd.
24. Further, the application filed by Gujarat Fluorochemicals Ltd. has been supported by producers of semi processed PTFE components, i.e. producers/industry impacted by the imports of PUI-II and the manner of circumvention being undertaken to avoid duties imposed on imports of PTFE from China PR. It is noted that the said processors are part of a fragmented MSME industry that necessarily does not have the infrastructure to file applications as per requirements prescribed by the Authority. Nonetheless, the supporters have to the best of their abilities provided information on gross investment, value addition in producing Processed PTFE components from PTFE, employment, sales value and raw material cost, to assist the Authority in examination of circumvention.
25. Information on record shows that the production by the petitioner constitutes a major proportion of total Indian production and is an eligible domestic industry in terms of Rule 2 (b). In any case, the test of 25% and 50% are not per se applicable for an investigation initiated under Rule 26.

E. ASSESSMENT OF DUMPING – METHODOLOGY AND DETERMINATION OF NORMAL VALUE, EXPORT PRICE AND DUMPING MARGIN

26. Under Section 9A(1)(c) of the Customs Tariff Act, 1975, 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)”*

27. The Authority sent questionnaires to the known producers/exporters from the circumventing countries, advising them to provide information in the form and manner prescribed by the Authority. However, none of the producers/exporters have filed response.

F. Determination of Normal Value, Export Price and Dumping Margin

**F.1 Normal Value of PUI-I and PUI-II**

28. Accordingly, the normal value has been determined on the basis of estimates of cost of production, duly adjusted to include selling, general & administrative costs of the domestic industry by adding reasonable profits. The normal value has been determined separately Korea RP and China PR for different grades and weighted average normal value is US\$ \*\*\*/MT and US\$ \*\*\*/MT respectively.

**F.1.1 Export Price of PUI-I and PUI-II**

29. None of the exporters from Korea RP and China PR have provided any information/details of export price. The Authority has, therefore, determined the export price on the basis of the DGCI&S import data. The net export prices at ex-factory level in respect of all exporters from China PR and Korea RP have been determined after making due adjustments for Ocean Freight, Insurance, Commission, Bank Charges, Insurance, Port Expenses and Inland Freight Charges on the basis of facts available to determine export price at ex-factory level. The net export price so determined is US\$ US\$ \*\*\*/MT. and US\$ \*\*\*/ MT respectively.

**F.1.2 Dumping Margin of PUI-I and PUI-II**

30. Since none of the exporters in China PR and Korea RP have cooperated with the Authority by submitting questionnaire response nor have submitted any evidence with regard to the Normal

Value of the subject goods, the Authority is constrained to determine the normal value on the basis of the facts available, including the information contained in the petition of the domestic industry.

31. The prices or constructed value of the product in an appropriate market economy third country or the prices from such third country to other countries, including India, has neither been made available by the Applicant or an interested party, nor is available with the Authority from any public source. Thus, normal value has been determined on the basis of price paid or payable in India, duly adjusted to include profit, which has been determined considering cost of production of PUC in India, processing cost of converting PUC to PUI-II, duly adjusted to include selling, general & administrative costs of the domestic industry by adding reasonable profits.
32. The provision contained in Article 15 (a) (ii) Article 15 of China's Accession Protocol in WTO have expired on 11.12.2016, the provision under Article 2.2.1.1 of WTO read with obligation under 15 (a) (i) of the Accession protocols require criterion stipulated in para 8 of the Annexure I of the Rules to be satisfied through the information/data to be provided in the supplementary questionnaire on claiming the market economy status. It is noted that since the none of the producers/ exporters from China PR have submitted response to questionnaire in the form and manner prescribed, the normal value computation is required to be done as per provisions of para 7 of Annexure I of the Rules.
33. For PUI-II, since there are multiple forms of processed PTFE components; therefore, separate dumping margin has been determined for each and thereafter, weighted average for PUI-II as a whole. On the basis of the normal value and export price so determined at ex-factory level, the dumping margin has thus been worked out as follows.
34. On the basis of the as above stated normal value and export price so determined at ex-factory level, the dumping margin has thus been worked separately for each grade. The weighted average dumping margin has thus been worked out as follows.

Particulars	Unit	China PR	Korea RP
Normal Value	US\$ per Kg	***	***
Net Export Price	US\$ per Kg	***	***
Dumping Margin	US\$ per Kg	***	***
Dumping Margin	%	***	***
Dumping	Range	70-80	20-30

## **G. EXAMINATION OF INJURY AND CAUSAL LINK**

### **EVIDENCE OF CIRCUMVENTION**

#### **G.1 Views of the Domestic Industry**

35. The following submissions were made by the domestic industry:
  - i. Post imposition of duty in fixed form, imports of Processed PTFE Components have been increasing, and that of PTFE has declined.
  - ii. As such PTFE has no use and has to be transformed into these components for end use. Primary production process is involved in producing PTFE. Change in form of duty has led to dumping of processed components and demand has almost been replaced by direct imports of them.
  - iii. Value addition is well below 35% considering data submitted by downstream producers and calculations submitted by DI.

- iv. Imports of processed PTFE components prices lower than the price of PTFE.
- v. Sales opportunity of DI in the market of processed components has been adversely impacted, significant requirement is being met by direct imports. Customers of DI have thus, been impacted as consumers have shifted to imports. Sales of DI would have been much higher in the absence of circumvention.
- vi. Surrogate dumping of PTFE resin by dumping of processed components.
- vii. Till 2017-18 imports from Korea were negligible, sudden spike 2018-19 onwards.
- viii. No full scale production activities in Korea. HaloPolymer Trading Inc. (USA) is the exclusive distributor and sole representative of the Halo Polymer, OJSC (Russia), exporter and admittedly one of the largest world producers of PTFE. As, provided on their website, Halo Polymer Trading has warehouse in South Korea.
- ix. Descriptive column shows primarily and is indicative of the fact that the goods that are being show as originating from Korea, are in fact Russian goods merely being processed further in Korea. 4RB a grade of PTFE is associated to Russia and was noted in the Final findings as well. Technical datasheet from their website provided.
- x. The very fact that the customs data shows country of origin as Korea implies that the customs authorities were made to believe that the country of origin of these goods was Korea. It is a clear case where two contrary claims have been made before Govt. of India – one before Designated Authority and one before Customs authorities. On this account itself, the submission should be rejected. Mere sample invoices sporadically spread over the period, does not establish anything.
- xi. The exporter should have filed questionnaire response. The investigation is clearly directed against the Company and both the Russian company and Korean company should have filed questionnaire response. However, no questionnaire response has been filed, as it would have revealed hollowness of the claims. Any submission made by exporter cannot be authenticated and relied upon, in the absence of a complete response in the form and manner prescribed.
- xii. If the exporter had clean hands, then a complete and sufficient EQR should have been submitted. In the absence of an EQR, it is not possible to check the legitimacy of the claims being made, and has cannot be treated as bona fides.
- xiii. Clearance of goods and verification of export price requires various documents that are provided by the exporters such as commercial invoice, sales invoice, bill of lading, information on various adjustments etc.
- xiv. It would be seen that it is these documents provided by the exporter that forms the basis for treating country of origin. Thus, it is a case where the exporter gave one set of documents to the importer to enable the importer to clear the goods as “made in Korea” and now the exporter is pleading bonafide.
- xv. Declarations given to the Customs authorities establishes that in fact that goods exported tantamount to circumvention of duty. The exporter in fact concedes that no significant value addition takes place in Korea. Thus, the ADD is required to be extended to these imports.
- xvi. The fact that 4 RB, a grade of PTFE, is imported from Russia was also noted by the Authority in its final findings dated 12.04.2016, and as such can only be specifically associated to Russia. The item description is antithesis to the country of origin in the data and is proof that the subject goods are being processed at Korea and then exported to India in order to circumvent the duties. Further, the fact whether exports were made under Advance license scheme does not absolve the exporter from submitting information on exports being to India.
- xvii. An anti-circumvention investigation is not akin to an original investigation. The circumvention questionnaire format for even domestic industry would establish. The Authority requires limited information, i.e. to the extent of whether remedial effects of duties are being undermined. Further, such an argument does not bode well with a party that has chosen to not file an EQR and is directing that information on all injury parameters be submitted.

- xviii. The reason for not filing an EQR, is especially concerning since activities of circumvention are of its related party. The exporter along with its related party in South Korea, have wilfully ignored the law by not filing a response.
- xix. The petitioner has not sought parallel remedies. The objective of the two investigations is different. MTR is targeted towards need for increasing duty, whereas the present investigation is directed towards extending existing duties to the imports declared as Korean exports. Further, the exporter is targeting the Indian market from all directions – intensified dumping, exports of all grades from one grade, exports from Korea. It would be improper under the law and in spirit to ignore such blatant circumvention activities merely because an MTR investigation is underway.

## **G.2 Views of the Opposing Interested Parties**

36. The opposing interested party, namely HaloPolymer, made submissions as under:

- i. Warehouse established in Korea for logistic efficiency in global trade. Certificate of origin shows entire route from Russia and port of Export being South Korea does not amount to circumvention.
- ii. Petition contains imports data from secondary source and seems unreliable. Incorrect import information has been submitted to urge the Authority to conduct an anti-circumvention investigation.
- iii. Russian producers cannot be blamed if import data show Russian origin materials as South Korean.
- iv. HaloPolymer Trading delivers from Russian to Busan and are only stocked and country of origin cannot change. For each delivery from Busan documents for each customer sought and country of origin always Russia.
- v. Product description as 4RB, does not prove identity. Russian origin products will show Russia as country. Almost all exports made under Advance license scheme wherein ADD had no applicability.
- vi. Imports from Russia have declined over the years. Petitioner should be directed to submitted all injury parameters, price undercutting not enough. Price undercutting could be high because of DI's high prices.
- vii. EQR not filed as exports are of Russian origin and attracting ADD. These exports also subject to MTR, petitioner cannot claim inadequate duty and circumvention at the same time. Submissions are only being by HaloPolymer because of allegations of a warehouse.

## **G.3 Examination by the Authority**

37. (1) The Authority notes that the submissions made by various interested parties and the relevant provision of the Act/Rules as under:

- I. *“Section 9A(1A) of the Customs Tariff Act Where the Central Government, on such inquiry as it may consider necessary, is of the opinion that circumvention of anti-dumping duty imposed under sub-section (1) has taken place, either by altering the description or name or composition of the article subject to such anti- dumping duty or by import of such article in an unassembled or disassembled form or by changing the country of its origin or export or in any other manner, whereby the anti-dumping duty so imposed is rendered ineffective, it may extend the anti-dumping duty to such article or an article originating in or exported from such country, as the case may be.”*

Rule 25 of AD Rules:

II. "25. Circumvention of anti-dumping duty.- (1) Circumvention shall be considered as a change in the pattern of trade between any country and India or between individual companies in any country subject to measures and India, as a result of a practice, process or work for which there is insufficient cause or economic justification other than the imposition of the duty; and where there is evidence of injury or that the remedial effects of the duty are being undermined in terms of the prices or quantities or both of the like product; and where there is evidence of dumping in relation to the normal values previously established for the like product, if necessary with appropriate changes or adjustments or in accordance with the provisions of rule 10.

(2) The practice, process or work referred to in the sub-rule (1) includes, inter alia,-

(a) where an article subject to anti-dumping duty is imported into India from any country including the country of origin or country of export notified for the purposes of levy of anti-dumping duty, in an unassembled, unfinished or incomplete form and is assembled, finished or completed in India or in any other country, such assembly, finishing or completion shall be considered to circumvent the anti-dumping duty in force if, -

(i) the operation started or increased after, or just prior to, the anti-dumping investigations and the parts and components are imported from the country of origin or country of export notified for purposes of levy of anti-dumping duty;

and

(ii) the value added to the inputs brought in, during the assembly or completion operation, is less than 35% of the manufacturing cost:

Provided that for calculation of value addition, expenses on account of procurement of technology, such as patents, copyright, trademark, royalty, technical know-how, consultancy charges, etc., shall not be included in the value of the parts brought in.

Explanation I. - 'Value' means the cost of assembled, complete or finished article less value of imported parts or components.

Explanation II. - For the purposes of calculating the 'value', expenses on account of payments relating to intellectual property rights, royalty, technical know-how fees and consultancy charges, shall not be taken into account.

(b) where an article subject to anti-dumping duty is imported into India from country of origin or country of export notified for the levy of anti-dumping duty after being subjected to any process involving alteration of the description, name or composition of an article, such alteration shall be considered to circumvent the anti-dumping duty in force if the alteration of the description or name or composition of the article subject to anti-dumping duty results in the article being altered in form or appearance even in minor forms regardless of the variation of tariff classification, if any;

(c) where an article subject to anti-dumping duty imported into India through any exporter or producer or country not subject to anti-dumping duty, such exports shall be considered to circumvent the anti-dumping duty in force if the exporters or producers notified for the levy of anti-dumping duty change their trade practice, pattern of trade or channels of sales of the article in order to have their products exported to India through any exporter or producer or country not subject to anti-dumping duty;

(d) any other manner whereby the anti-dumping duty so imposed is rendered ineffective

38. For the purposes of examination of imports of both PUC and PUI-I and PUI-II the Authority has considered transaction wise data of DGCI&S.

39. The Authority notes that the AD measure is producer/exporter specific and in an Anti-Circumvention investigation, producers/exporters subjected to an AD investigation need to provide data so that the shift in trade pattern specifically by them post levy of a measure can be evaluated. Also, the value addition related to conversion of PUC to PUI-II is computed. The Authority notes that none of the producers/exporters of China PR responded in the present investigation as mentioned in the foregoing paras. Further, the domestic industry has provided information on cost of conversion from PUC to PUI-II. The Authority considered the trade pattern shift noted in PUI-II from PUC, the Value addition in converting PUC to PUI-II on the basis of data provided by applicant and the downstream users of PUC in India who convert PUC to PUI-II.
40. With respect to allegation of circumvention of duties imposed on PUC from Russia being exported through or originating in Korea RP, the Authority has examined the said form of circumvention. The Authority notes that the exporters have not filed a questionnaire response, but have submitted that the goods are exported from Korea RP after warehousing only and that the country of origin is being of Russia.
41. As regards the contentions regarding the absence of information on all injury parameters, the Authority notes that it proposes to undertake examination of undermining of the remedial effects of the anti-dumping duty imposed as per the relevant rules. Further, the shift of trade pattern, circumventing product being dumped, and value addition involved in event of change of form is proposed to be considered as evaluated in the foregoing paras.
42. The Authority notes that the AD measure is producer/exporter specific and in an Anti-Circumvention investigation, producers/exporters subjected to an anti-dumping investigation need to provide data so that the shift in trade pattern specifically by them post levy of a measure can be evaluated. Also, the value addition related to conversion of PUC to PUI-II is computed. The Authority notes that none of the producers/exporters responded in the present investigation as mentioned in the foregoing paras. Further, the domestic industry and supporting companies have provided information on cost of conversion from PUC to PUI-II. The Authority has examined the stipulated criteria on shift in trade pattern, value addition threshold of PUI-II from PUC, whether change in trade pattern is stemmed from an economic justification or is on account of levy of ADD, in accordance with Rule 25(1).
43. Since none of the exporters have responded providing complete data, the Authority considered the trade pattern shift noted in PUI-I and PUI-II from PUC on the basis of best available information, i.e., import data procured from DGCI&S. The Value addition from PUC to PUI-II has been considered on the basis of data provided by the supporters of the application including domestic industry as mentioned in the subsequent paras.

### **G.3.1 Change in Pattern of Trade**

#### **G.3.1.1 Change in Pattern of Trade in case of PUI-I**

44. The Authority has examined the stipulated criteria on shift in trade pattern to PUI-I from PUC, whether change in trade pattern is stemmed from an economic justification or is on account of levy of ADD, in accordance with Rule 25(1).
45. The change in pattern of trade has been analysed from 2016-17 to the POI, analysing the volume of imports of the PUC and PUI-I.

Years	Imports of PUI-I from Korea (MT)	Imports of PUC from Russia (MT)
2016-17	0	473

2017-18	1	567
2018-19	462	18
POI	453	217
POI(A)	605	290

46. It is noted that imports from Korea RP that were otherwise non-existent/negligible till 2017-18, started in 2018-19 and increased significantly in the POI. Imports of PUC increased again to some extent in the POI as a result of significant decline of import price and duties becoming ineffective. The Authority has recommended enhancement of duties on imports from Russia vide Notification No. 7/10/2020-DGTR dated 18<sup>th</sup> December, 2020.

### G.3.1.2 Change in Pattern of Trade in case of PUI-II

47. The Authority has examined the change in the pattern of trade by analysing the volume of imports of the PUC and PUI-II from the period 2012-13 to POI.

Years	China Imports of PUI-II (MT)	China Imports of PUC (MT)	China Share in Imports of PUI-II (%)	China Share in Imports of PUC (%)
2012-13	458	897	34	66
2013-14	554	1,171	32	68
2014-15	745	1,051	41	59
2015-16	785	702	53	47
2016-17	1069	573	65	35
2017-18	1386	700	66	34
2018-19	1,588	1,024	61	39
POI	1,414	633	69	31
POI(A)	1,886	844	69	31

48. It is noted that imports of PUI-II from China PR has increased significantly in 2018-19 and continues to remain at high level in the POI whereas the imports of PUC from China PR has declined. The share of PUI-II has increased from 34% in 2012-13 to 69% in the POI of the present investigation, whereas share of PUC declined from 66% in 2012-13 to 31% in the POI.

49. Thus, a clear change in the pattern of trade of PUC from Korea RP and China PR to PUI-I and PUI-II.

### G.3.2 Justification Economic or Otherwise Other than Imposition of Anti-Dumping Duty

#### G.3.2.1 In case of Korea RP

50. The Authority notes that none of the parties could establish that there are full-fledged production activities of PTFE in Korea RP. Nonetheless there seems to have been a sudden surge in imports of PTFE from Korea RP since 2018-19. It is an admitted fact that an affiliate of the Russian producer, HaloPolymer Trading Inc (USA) has a warehouse in Korea RP. HaloPolymer has stated that the subject goods are delivered from Russia to Busan and are only stocked there. Thereby,

contending that the country of origin cannot change. However, in the absence of questionnaire response, that would assist in verifying the veracity of these claims, the Authority cannot accept mere contentions of the opposing interested party, particularly, when the export of PUI-I carries the product description in DGCI&S data as “4RB” that the grades being produced by the Russian producer (HaloPolymer). 4RB has been publicised as the indigenous grade of HaloPolymer on their website as well as in the previous investigations conducted by this Authority on PTFE exported from or originating in Russia.

51. Therefore, the exporter appears have to undertake some insignificant activity leading to the change in country of origin. It is also noted that the change in country of origin can only occur upon submitting requisite documents including valuation certificate. As the Authority has not been provided with a response and complete facts, based on facts available, it is understood that indeed PTFE originated in Russia is being exported through Korea RP. The producer/exporter has also stated that in Korea, the product is only warehoused and the origin is Russia only. The Authority therefore proposes to consider the same in the final finding.
52. Anti-dumping duties on PTFE from Russia was extended vide Notification No. 22/2017 dated 16.05.2017. While the ADD was imposed for long time, it is only recently that the producers in Russia started circumventing these duties by exporting through Korea. The Authority notes that coincidence between the change in pattern of trade and imposition of the measures seems to be governed by economic benefits/cost savings from the production and exports of PTFE from Korea. The Authority has stated the same in later paras the advantage accruing due to this under examination of erosion of efficacy of ADD.

### **G.3.2.1 In case of China PR**

#### **G.3.2.1.1 Production Activity**

53. PUI-II in the present investigation is processed PTFE components. PUI-II is produced from PUC, by merely processing it. The processors of PTFE in India are a fragmented industry part of the MSME sector. It is seen from the information on record that PTFE as such has no standalone application and it is only PTFE components that are used in electrical, electronic, mechanical and chemical industries. Therefore, it is seen that the primary production process is in producing PTFE. Examination of production process from PTFE to PTFE products such as Rod, Sheet, Tape, Tube, Thread Seal Tape indicates that the production activity undertaken to alter the form of PTFE, is minimal and incremental and much below the value addition prescribed under Rule 25 of the AD Rules as detailed in the paras below.
54. Supporters of the application i.e. processors of PTFE, as stated herein above have provided information on gross investment, value addition in producing Processed PTFE components from PTFE, employment, sales value and raw material cost. As per this information provided it is seen that production process, plant & equipment, production technology, and manufacturing activities/efforts are majorly involved in the production of PTFE.

#### **G.3.2.1.2 Value Addition**

55. The Rule 25 of AD Rules requires that *“the value added to the inputs brought in, during the assembly or completion operation, is less than 35% of the manufacturing cost”* It is noted that PUI-II is made from PUC and the only process involved is of altering form of PTFE which most typically involves processing PTFE in a small machine. Data submitted by DI indicates that value addition is as low as \*\*\* in case of bush, rod, sheets, tape and tube, and \*\*\* for TST.

Processed products	Value Addition (%)
Rod, Sheet, Tape, Tube	***
Index in Range	0-10
Thread Seal Tape (TST)	***
Index in Range	10-20

56. Authority notes that the change in pattern of trade seems to be governed by economic benefits/cost savings from the production and exports of PUI-II instead of PUC. The Authority has stated the same in later paras the advantage accruing due to this under examination of erosion of efficacy of ADD.
57. Therefore, the Authority hold that the shift in trade pattern encouraged by value addition being much lower than the prescribed incentivizes export of PUI rather than PUC further establishing the phenomena of circumvention.

#### H. Assessment of effect of circumvention on existing Anti-dumping measures and Domestic Industry.

58. An essential aspect in an anti-circumvention investigation is injury to the domestic industry or the establishment of the undermining of the remedial effects of the anti-dumping duty imposed. The manner in which and to the extent the circumvented products are undermining the duty imposed and thereby rendering such duty as redundant is important to be analysed. The Authority has examined whether the remedial effects of anti-dumping duties are undermined in terms of market share and price suppression due to impact of shift in trade by increased imports of PUI-I and PUI-II from the subject country due to impact of shift in trade by increased imports of PUI-I and PUI-II from the circumventing countries.

##### H.1 Market share assessment

##### H.1.1 Market share assessment in case of PUI-I

59. The Authority has examined market share of Korea in demand of PTFE in India as under;

Market Share in Demand	Unit	2016-17	2017-18	2018-19	POI
Domestic Industry including Captive	%	***	***	***	***
	<i>Indexed</i>	<i>100</i>	<i>98</i>	<i>105</i>	<i>98</i>
Other Indian Producers	%	***	***	***	***
	<i>Indexed</i>	<i>100</i>	<i>64</i>	<i>62</i>	<i>71</i>
Russia	%	4.89	5.14	0.13	2.44
Korea - Circumvented	%	0.00	0.00	3.36	5.09
Other Country attracting ADD - China PR	%	5.94	6.34	7.45	7.11

Other Countries	'%	11.08	11.76	7.14	9.12
Total Share in Demand	%	100	100	100	100

60. It is seen that in 2018-19, imports from started and captured a market of 4% in 2018-19, whereas that same year, the domestic industry could only increase its share by 7%. In the POI the circumvented Korean imports have shown an increase by 2%, whereas the domestic industry lost its share by 7%.

### **H.1.2 Market share assessment in case of PUI-II**

61. The Authority has examined market share of China PR in demand of PTFE in India as follows:

Market Share in Demand	Unit	2016-17	2017-18	2018-19	POI
Domestic Industry including Captive	%	***	***	***	***
	<i>Indexed</i>	<i>100</i>	<i>94</i>	<i>102</i>	<i>91</i>
Other Indian Producers	%	***	***	***	***
	<i>Indexed</i>	<i>100</i>	<i>61</i>	<i>60</i>	<i>67</i>
<b><i>Resin Imports</i></b>					
Russia	%	4.10	4.11	0.10	1.91
Korea - Circumvented	%	0.00	0.00	2.74	3.98
Total Targeted Imports	%	4.10	4.12	2.85	5.89
Other Country attracting ADD - China PR	%	4.98	5.08	6.08	5.56
Other Countries	%	9.29	9.42	5.83	7.13
<b><i>Imports of Processed PTFE</i></b>					
China PR	%	9.28	10.05	9.43	12.41
Other countries	%	6.92	9.85	8.92	9.44
Total Share in Demand	%	100	100	100	100

62. It is noted that share of circumvented products have increased by 4% in the POI, and the domestic industry's share has declined by 9% when compared to the base year. When seen from the immediately preceding year the share of imports of PUI-II has increased by 3% and that of the domestic industry has decreased by 11%.

63. It has been submitted that imports of PTFE processed products are having very significant adverse effect on (a) producers of PTFE and (b) processors producing semi-finished components. The domestic industry of PTFE is losing the sales opportunity to the extent of these imports, the processors producing PTFE processed products are facing both volume and price injury.

### **H.2 Effect of circumvention on Net Sales Realization of PUC of DI during POI**

#### **In case of PUI-I from Korea**

64. With regard to the effect of imports of PUI-I on prices, it is required to be analysed whether there has been a significant price undercutting by the circumvented imports as compared to the price of the like products in India. The Authority consider the same as under;

<b>Price Undercutting - Korea</b>	Unit	2016-17	2017-18	2018-19	POI
Import volume	MT	0	1	462	453
Landed price of imports	Rs/Kg	929	684	562	437
Net sales realization	Rs/Kg	***	***	***	***
Price undercutting	Rs/Kg	(***)	(***)	***	***
Price undercutting	%	(101)	(13)	24	31

65. It is seen that imports were almost NIL till 2017-18. Landed price of imports is below selling price of the domestic industry in 2018-19 and the POI and are thus undercutting the prices of the domestic industry.

**In case of PUI-II from China PR**

66. With regard to the effect of imports of PUI-II on prices, The Authority has analysed whether there has been a significant price undercutting by the circumvented imports as compared to the price of the like products in India. The Authority notes that since PTFE undergoes minor processing to become PTFE products, the selling price of PTFE product should be the selling price of PTFE plus value addition. It is however noted that the imported PTFE products from China PR are even below the level of selling price of domestic industry without factoring value addition. Table below demonstrates:

Particular	Unit	2016-17	2017-18	2018-19	POI
<b>Total Imports of Processed PTFE</b>					
Import volume	MT	1,069	1,386	1,588	1,414
Landed price of imports	Rs/Kg	447	502	581	515
Net sales realization	Rs/Kg	***	***	***	***
Price undercutting	Rs/Kg	***	***	***	***
Price undercutting	%	3	17	22	19
<b>Total Major 5 Types of Processed PTFE</b>					
Import volume	MT	796	1,178	1,391	1,296
Landed price of imports	Rs/Kg	428	477	525	474
Net sales realization	Rs/Kg	***	***	***	***
Price undercutting	Rs/Kg	***	***	***	***
Price undercutting	%	8	21	29	25

67. It is noted that landed value of PUI-I and PUI-II is significantly lower than net selling price of the domestic industry of PUC. The Authority holds that the above price undercutting of PUC through

circumvention phenomena has in fact adversely impacted the applicant as well as the Indian industry processing PTFE to produce such goods.

### H.3 Erosion of Efficacy of existing AD Duty on PUC during POI

68. The Authority has examined that the impact of PUI-I from Korea and PUI-II from China PR by comparing the landed values of imports of PUC (with ADD) and PUI-I and PUI-II (with no measure) during POI to examine the erosion of efficacy of ADD on PUC and consider the same as under;

#### **In case of PUI-I**

69. The following Table depicts the erosion of efficacy of existing anti-dumping measures on PUC:

Period	Imports-Quantity from Korea	Anti-Dumping Duty on PTFE Resin - Russia	Exchange Rate	Anti-Dumping Duty	Erosion of AD Duty (Gain thereof)
	MT	US\$/Kg		Rs/Kg	Rs. Lacs
2016-17	0	0.87	67.95	59	0
2017-18	1	0.87	65.33	57	0
2018-19	462	0.87	70.82	62	286
Apr'19-Dec'19 (POI)	453	0.87	71.24	62	282
<b>Total</b>					<b>569</b>

#### **In case of PUI-II**

Period	Imports-Quantity of PUC -II	Anti-Dumping Duty on PTFE Resin - China PR	Exchange Rate	Anti-Dumping Duty	Erosion of AD Duty (Gain thereof)
	MT	US\$/Kg		Rs/Kg	Rs.Lacs
2012-13	458	2.48	54.65	136	621
2013-14	554	2.48	60.85	151	836
2014-15	745	2.48	61.69	153	1140
2015-16	785	2.48	65.91	163	1283
2016-17	1069	2.48	67.95	169	1801
2017-18	1386	2.64	65.33	172	2388
2018-19	1588	2.64	70.82	187	2965
Apr'19-Dec'19	1414	2.64	71.24	188	2657
<b>Total</b>					<b>13691</b>

70. It is noted that the Producer/exporter have incentive to realize more value in PUI as compared to PUC which entails AD measure. It is also noted that the dumping margin is positive, thus, the

commercial gain due to erosion of AD duty on PUC has benefitted producers/exporters in Russia and China.

## **I. POST DISCLOSURE COMMENTS**

Following submissions have been made by domestic industry:

71. The domestic industry is in agreement with the conclusion drawn by the Authority. Nonetheless, it is reiterated that the normal value for Korea RP has been determined based on normal value determined for Russia i.e. cost of production, duly adjusted to include selling, general & administrative costs of the domestic industry by adding reasonable profits. The export price has been determined based on data from DGCI&S as the exporter has not cooperated. This dumping margin determined for Korea RP is significant, as shown by the Authority.
72. The impact of circumvented PUI-II is grave on MSME companies, and their situation is concerning, as some have shifted to imports rather than production. Not only is the value addition miniscule but so is the production effort. PUI-II is priced even below PTFE. Therefore, end customers importing PTFE products/ Processed PTFE Components has resulted in impact on both the applicant and the MSME processors.

### **Comments made by the other Interested Parties**

73. Following are the submissions of HaloPolymer Perm, JSC (Producer/Exporter, Russia), HaloPolymer Kirovo-Chepetsk, LLC (Exporter, Russia), and HaloPolymer Trading, Inc. (Exporter, USA)
  - i. No information collected from processors or the relevance of their information in this investigation is discussed in the Disclosure. The processors were not in the picture when AD investigations were originally conducted. Irrelevant parties have been brought by petitioner to plead before the Government by citing MSME status.
  - ii. Processors cannot be a proper party in an anti-circumvention investigation and if they have to be treated as part of Indian producers of PTFE, then it has to be understood that the duties were earlier imposed based on an improper finding on the scope of domestic industry.
  - iii. The context and details of normal value determination is not known. The normal value of Russian origin PTFE is already available with the Authority and determination is required for alleged PUI if the Authority proposes determination of dumping in case of alleged PUI if the Russian materials are reaching India after any modifications etc. Clubbing two matters concerning Russian and Chinese goods has created a lot of confusions in the disclosure of facts and there is failure to understand the facts under consideration viz. each country properly to offer any meaningful comment.
  - iv. Material has always been exported as Russian origin material and EQ Response was not filed as the Russian exporters cannot now seek an individual margin by filing a full response nor it is permitted as Russian goods are already attracting ADD. HaloPolymer is not an exporter from Korea RP and its exports are covered under the ADD against Russia irrespective of the country of export.
  - v. GFL is the major producer in India and less than 8% of Indian demand is met through imports, and that these imports had an effect on domestic industry's performance. Therefore, realistic picture of domestic industry and negligibility of imports should be considered by the Authority.

74. M/s Guarniflon India Private Limited (GIPL) through their legal consultant Phoenix Legal have drawn their attention to their submission made earlier by them: -

- vi. Guarniflon India Private Limited (GIPL) is the manufacturer of semi-finished items i.e., rod, tube, sheets, rolls, tapes from or made of PTFE.
- vii. GIPL imported PTFE resin from Russia and China with small volumes being sourced from Italy to complete their export obligations. GIPL procures PTFE resin primarily from GFL and some part of PTFE resin from GFL is partially utilised for exports as well.
- viii. GIPL intends to procure PTFE from Russia for manufacturing the products and supplying to the local markets as well, if the anti-dumping continues then GIPL would be seriously impaired.
- ix. There is a lack of any evidence either in the form of any supporting documents or figures to show that the allegedly dumped imports are causing or are threatening to cause material injury to the domestic industry. Material injury or threat supporting imposition of anti-dumping duty cannot be based on mere allegations and speculations and must necessarily be supported by incontrovertible evidence.
- x. The volatile nature of global price movements as well as availability of PTFE is the major catalysts for the pricing in the domestic market. The total import in volumes to India from Russia constitutes an insignificant bulk compared to other countries and it is understood that the projected volumes are inclusive of PTFE in all forms.
- xi. The landed cost including the cost of import for the Russian PTFE is marginally less.
- xii. Due to the anti-dumping duties levied on PTFE on imports from Russia, the importers in India are left with no choice but to opt for procurement of the material from a single domestic supplier that constitutes around 98% of the domestic production. This creates a monopolistic situation in the market and the domestic users/importers are invariably subject to the pricing and availability of PTFE with the sole domestic supplier.
- xiii. GIPL caters to a large global market and with the rapidly growing demand for PTFE and it is therefore, vital and of utmost urgency that any anti-dumping duty be discontinued to create a competitive market GIPL and other industry stakeholders.
- xiv. The ADD imposition protects the Domestic Industry at the expense of consumers, which results in higher prices, lower quality products and thereby lessening the consumer choices.
- xv. Other than the data made available by GIPL, there is not much information which has been furnished by other stakeholders and hence the quantitative causal link projected by the Domestic Industry is merely speculative.

#### **J. Examination by the Authority**

75. The Authority notes that most of the submissions by the domestic industry and other interested parties are repetitive in nature. These submissions have already been examined at appropriate places in this finding. Further, the Authority has examined additional/new relevant submissions of all the interested parties as under:

- i. The Authority notes that the processors of PUI-II i.e., PTFE products were not a subject matter of analysis in the previous investigations as they are not producers of PTFE. The scope of the domestic industry defined in the previous investigations and in this anti-circumventing investigation remains the same.
- ii. The Russian producer/exporter and its trading unit are an interested party in this investigation, and as such should have filed a response, as circumvention of duties in case of Korea RP are in reference to them. The reason stated by them for not filing a response that, duties are already in place on Russia and they cannot seek an individual margin, is

not acceptable. Since, the circumvention alleged is in direct reference to Halo polymer, a complete response to assist the Authority in determining circumvention of duties occurring through Korea RP was warranted.

- iii. It is clarified that in case of determination of normal value of PUI-I, i.e., PTFE being originating in or exported from Korea RP the normal value has been determined on the basis of estimates of cost of production, duly adjusted to include selling, general & administrative costs of the domestic industry by adding reasonable profits.
- iv. The Authority notes that circumventing imports are not negligible, and further, whether such imports or significant or negligible quantities, the circumvention phenomenon needs to be rectified by the Authority.
- v. In response to GIPL submissions as stated under Para 68, the Authority notes that the investigation was initiated on 19.06.2020 and the last date for submissions was 18.07.2020 which was also extended, on request of the interested parties, to 10.08.2020. Phoenix Legal, on behalf of GIPL, had sent an email later on 19.09.2020 to DGTR requesting to add them as an interested party and provided with the requisite "Questionnaire". M/s GIPL were added as an interested party.
- vi. The Authority notes that M/s GIPL's submissions and import data were filed later only on 03.12.2020. Further, these submissions were not materially relevant for this Anti-Circumvention investigation as no imports of PUI-I & PUI-II were made by them from Korea RP and China PR. Also, neither any legal submissions were made in the response, nor any written submissions on circumvention were filed post the oral hearing though GIPL was provided an opportunity in the oral hearing including them as an interested party. On account of submissions of GIPL not being materially relevant to the investigation. Authority did not reproduce them in the disclosure. The comments of GIPL have however been mentioned in the forgoing para to illustrate the aforesaid.
- vii. In reference to the submissions made by interested parties, the Authority notes that the purpose of an anti-dumping investigation is to address the injury caused to the domestic industry from dumped imports and not to impose duties due to prices differences across markets. The dumping margins are determined after taking into account the normal value in the exporting country. Further, the intention of the Rules is not to curb fair priced imports, but to address the disruption caused due to dumped imports. The present investigation is to address the circumvention of existing anti dumping duty being resorted to by the producers/exporters from the subject countries.
- viii. In this regard the Authority also notes that, in view of Rule 26 of Customs Tariff (identification, Assessment and Collection of Anti-dumping Duty on Dumped articles and for Determination of injury) Rules, 1995 ('said rules') provisional assessment of Anti-dumping Duty on PUI-I and PUI-II was originally recommended on all imports till the completion of this review under para 15 of the Initiation Notification.

## K. CONCLUSION

76. Having examined the contentions of the Domestic Industry and interested parties and on the basis of the analysis as above, the Authority concludes as under:

- a. There has been a change in pattern of trade in case of both, PUI-I and PUI-II.
- b. The value addition in converting PUC (PTFE) to PUI-II (PTFE products) is significantly less than that the prescribed threshold in the AD Rules.
- c. Imports of PUI-I and PUI-II are entering at dumped prices.
- d. The import of PUI-I and PUI-II have undermined the remedial effect of existing AD measure on PUC imposed vide Custom Notification No.23/2016-Customs dated 6th June, 2016, later

modified vide C. N. No. 22/2017-Customs (ADD) dated 16<sup>th</sup> May, 2017 and Custom Notification No.36/2017-Customs dated 28th July, 2017.

L. **RECOMMENDATION**

77. The Authority in view of the aforesaid factual matrix, recommends extension of;

- a. The existing Anti-Dumping Duty on PTFE, originating in or exported from Russia vide Central Government vide Notification No. 23/2016-Customs (ADD) dated 6<sup>th</sup> June, 2016 later modified vide C. N. No. 22/2017-Customs (ADD) dated 16<sup>th</sup> May, 2017, to PUI-I, i.e., PTFE originating in or exported from Korea RP also.

Since, the Authority has also recommended enhancement of existing anti dumping duty vide its Final Findings No. 7/10/2020-DGTR dated 18<sup>th</sup> December, 2020, which is pending consideration by the Ministry of Finance, it is further recommended that upon confirmation by the Ministry of Finance of the enhanced duty, the same shall be applicable on PUI – I as well. (Duty tabulated is enclosed as Annexure 1):

The validity of AD Duty on PUI-I would be from the date of notification of the duty and co-terminus with the duty on PTFE originating in or exported from Russia.

- b. The existing Anti-dumping duty on PTFE originating or exported from China PR, imposed vide Custom Notification No.36/2017-Customs dated 28th July, 2017, on PUI-II i.e., PTFE products i.e. Rod, Sheet, Tape, Tube, Thread seal tape (TST). (Duty tabulated in the Custom Notification No. 36/2017-Customs dated 28th July, 2017 is enclosed at Annexure II).

The validity of the Anti-dumping duty on PUI-II would be from the date of notification of the duty and co-terminus with the duty on PUC i.e., PTFE originating in or exported from China PR.

M. **Further Procedure**

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



(B.B. Swain)

Special Secretary & Designated Authority

**Annexure- I**

**DUTY TABLE**

S. N.	Sub-Heading ***	Description of Goods	Specification	Country of origin	Country of export	Producer	Exporter	Amount	Unit of Measurement	Currency
1	2	3	4	5	6	7	8	9	10	11
1	3904 61 00	Polytetrafluoroethylene (PTFE)	Any	Russia	Any	Any	Any	2.33	Kg.	US Dollar

\*\*\*Note - Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the PUC. The PUC mentioned above should be subject to above ADD even when it is imported under any other HS code.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION  
No. 36 /2017-Customs (ADD)

New Delhi, the 28<sup>th</sup> July, 2017

G.S.R.... (E). - Whereas, the designated authority vide notification no.15/11/2016 DGAD , dated the 8<sup>th</sup> July, 2016 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 8<sup>th</sup> July, 2016 had initiated the second sunset review in term of sub-section (5) of section 9 A of the Customs Tariff Act, 1975 (51 of 1975), (hereinafter referred to as the Customs Tariff Act), and in pursuance of rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of 'Polytetraflouroethylene or PTFE' (hereinafter referred to as the subject goods) falling under the tariff item 3904 61 00 of the First Schedule to the Customs Tariff Act, originating in, or exported from China PR (hereinafter referred to as the subject country), imposed vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 81/2011- Customs (ADD), dated the 24<sup>th</sup> August, 2011.

And whereas, the Central Government had extended the period of imposition of antidumping duty on the subject goods, originating in or exported from the subject country up to and inclusive of the 23<sup>rd</sup> August, 2017 vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 36/2016-Customs (ADD), dated the 2<sup>nd</sup> August, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.596 (E), dated the 2<sup>nd</sup> August, 2016.

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, the Designated Authority in its final findings, published *vide* notification No. F. No.15/11/2016-DGAD, dated the 23<sup>rd</sup> June, 2017 published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 23<sup>rd</sup> June, 2017 has come to the conclusion that—

- (i) there is continued dumping of the product concerned from China, both in absolute terms and in relation to production/consumption in India causing injury to the domestic industry;
- (ii) imports are significantly undercutting the prices of the domestic industry. The price undercutting without prevailing anti-dumping duties is positive. Further, imports are suppressing and depressing the domestic prices;
- (iii) the performance of the Domestic Industry has deteriorated in terms of profits and return on investments;
- (iv) the dumped imports from China continue to cause injury to the domestic industry despite imposition of anti-dumping duty;
- (v) producers from subject country have significant capacity which establishes that in the event of cessation of duties, exports to India will intensify;
- (vi) dumping of the product under consideration from China is likely to continue/intensify should the antidumping duty be revoked,

and has recommended the imposition of definitive anti-dumping duty on imports of the subject goods originating in, or exported, from the subject country.

Now, therefore, in exercise of the powers conferred by sub-section (1) and sub-section (5) of section 9A of the Customs Tariff Act, and rules 18 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), specification specified in the corresponding entry in column (4), originating in the countries as specified in the corresponding entry in column (5), and exported from the countries as specified in the corresponding entry in column (6), produced by the producers as specified in the corresponding entry in column (7), exported by the exporters as specified in the corresponding entry in column (8), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (9), in the currency as specified in the corresponding entry in column (11) and per unit of measurement as specified in the corresponding entry in column (10) of the said Table:-

Table

S. No.	Tariff item	Description	Spec-ification	Country Of origin	Country Of export	Producer	Exporter	Amount	Unit	Cur-rency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	3904 6100	Polytetra fluoro- ethylene (PTFE)	Any	China PR	China PR	Any	Any	2637	MT	US Dollar
2.	3904 6100	Polytetra fluoro- ethylene (PTFE)	Any	China PR	Any other than Russia or China PR	Any	Any	2637	MT	US Dollar
3.	3904 6100	Polytetra fluoro- ethylene (PTFE)	Any	Any other than Russia or China PR	China PR	Any	Any	2637	MT	US Dollar

2. The anti-dumping duty imposed shall be effective for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

*Explanation.* - For the purposes of this notification, rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[F.No.354/150/2005 –TRU (Part-I)]

(Ruchi Bisht)

Under Secretary to the  
Government of India