

F. No. 6/09/2026-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: 06.05.2026

To,

All interested parties

Subject: Final PUC and PCN methodology – Anti-Subsidy investigation concerning imports of Multi-Layer Paperboards from China and Indonesia

1. This has reference to the initiation notification no. F. No. 6/09/2026-DGTR dated 20th March 2026 wherein the product under consideration in the present investigation is defined as “Multi-Layer Paperboard made of at least 51% white / virgin wood pulp, whether coated or uncoated”. The product under consideration includes Folding Box Board (FBB), Solid Bleached Sulphate Board (SBS), Cup Stock Paper or Board and Liquid Packaging Board, all in the range of 140 to 450 GSM. For the purpose of the present investigation, the scope of the product under consideration excludes the following:
 - i. Paperboards made out of more than 49% recycled/brown pulp or fibre per-se.
 - ii. Coated/uncoated cigarette boards
 - iii. Two side coated artboard when imported for printing purposes.
 - iv. Four and more layered paperboard, either coated, uncoated or laminated with plastic material, aluminium, or other metal for liquid packaging material.
2. The domestic industry has proposed the following PCN in the initiation notification:

SN	Product Type	Code
1.	Solid Bleached Sulfate Board	SBS
2.	Two-side coated boards / Artboard	ATB
3.	Folding Box Board	FBB
4.	Cup Stock	CUS
5.	Liquid Packaging Board	LPB
6.	Others	OTH

3. Through notice of initiation, the interested parties were directed to provide their comments or suggestions, if any, for the finalization of the scope of product under consideration and the PCN methodology within prescribed time limits. In pursuance to

that, the domestic industry and the other interested parties filed their submissions and the same have been examined by the Authority.

4. It is clarified that the scope of this decision is limited to defining the scope of the product under consideration for which the present investigation is being conducted. This does not preclude interested parties from providing relevant information and evidence to substantiate their requests for exclusion of any particular products. The Authority shall decide the scope of the product under consideration for any measures recommended, after considering relevant information and evidence furnished by all interested parties, and after providing all parties an opportunity of being heard.
5. The following requests have been made by interested parties.
 - a. Exclusion of two-sided coated paperboard for all purposes
 - b. Removal of threshold of 51% Virgin/White wood pulp
 - c. Exclusion of HS Codes not pertaining to product under consideration
6. The domestic industry has submitted that it is manufacturing two-sided coated paperboards for purposes other than printing application. Further, the product under consideration with recycled fibre upto 49% is technically and commercially interchangeable with the product produced by the domestic industry. No evidence to the contrary has been placed on record by the other interested parties.
7. It is noted that if the product scope as proposed by the foreign producers and exporters is accepted, it would lead to the product scope being enlarged to include all paperboard produced using recycled pulp. However, if the product scope is restricted to only paperboard produced using virgin pulp, it may lead to the purpose of duty being defeated, due to the importers switching to imports of paperboard with low or negligible recycled pulp, in substitution of virgin paperboard. The product scope has been defined in a manner wherein if the product is produced predominantly using virgin pulp, it forms part of the product scope. However, if the product is produced using majority of recycled pulp, it is excluded from the product scope. In view of the same, the Authority proposes to consider the following product scope as for the purpose of the investigation.

The product under consideration in the present investigation is Multi-Layer Paperboard, whether coated or uncoated, wherein white / virgin wood pulp comprises of majority of pulp / fibre used. The product under consideration includes Folding Box Board (FBB), Solid Bleached Sulphate Board (SBS), Cup Stock Paper or Board and Liquid Packaging Board, all in the range of 140 to 450 GSM. The following are excluded from the scope of the product under consideration.

- i. Paperboards in which recycled / brown pulp or fibre comprises of majority of pulp/fibre used.*
- ii. Coated / uncoated cigarette boards.*
- iii. Two-side coated artboard when imported for printing purposes.*
- iv. Four or more layered paperboard, either coated, uncoated or laminated with plastic material, aluminium or other metal for liquid packaging material.*

8. As regard PCN, the other interested parties have not furnished any comments on the same. The domestic industry has proposed PCNs based on product type. The PCN methodology being considered for the purpose of the subject investigation is as follows

SN	Product Type	Code
1	Solid Bleached Sulfate Board	SBS
2	Two-side coated boards / Artboard	ATB
3	Folding Box Board	FBB
4	Cup Stock	CUS
5	Liquid Packaging Board	LPB
6	Others	OTH

9. It is also informed to all interested parties that this is the final notice on the PCN methodology, and the product scope for which investigation would be conducted. Further, the scope of the product under consideration for which anti-subsidy duty is recommended shall be determined at the stage of final findings, if the Authority finds need for imposition of anti-subsidy duty.
10. In view of the above, all interested parties are requested to file their questionnaire responses for the scope of the product under consideration set out above and in accordance with the above mentioned PCN-methodology latest **by 21.05.2026**.
11. No further extension of time will be granted by the Authority to file the questionnaire responses, as anti-subsidy investigation is time bound.
12. This issues with the approval of the Designated Authority.

Vishal Sharma
Director (FT)