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CASE No. AD (MTR)-02/2024

**Government of India
Department of Commerce
Ministry of Commerce & Industry
Directorate General of Trade Remedies**

Final Findings

Mid Term Review investigation concerning imports of “Jute Products” originating in or exported from Bangladesh and Nepal.



Pictographic presentation of Jute Products

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F. No. 7/11/2024-DGTR
Government of India
Ministry of Commerce & Industry
(Directorate General of Trade Remedies)
4th Floor, Jeevan Tara Building,
5, Parliament Street, New Delhi- 110001

Dated: 25th June, 2026

Final Findings
(Case no. AD (MTR)-02/2024)

Subject: - Mid Term Review investigation concerning imports of “Jute Products” originating in or exported from Bangladesh and Nepal

F. No. 7/11/2024-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” or “the AD Rules”) thereof;

A. BACKGROUND OF THE CASE

1. Indian Jute Mills Association (“IJMA”) and AP Mesta Twine Mills Association (“AJMA”) (hereinafter also referred to as the “applicants” or “applicant associations”) have filed an application on behalf of the domestic industry, for initiation of mid-term review to examine the need to enhance the anti-dumping duty on imports of Jute products (hereinafter also referred to as the “subject goods” or the “product under consideration” or the “PUC”) originating in or exported from Bangladesh and Nepal (hereinafter also referred to as the “subject countries”). The applicants have submitted that there is a need for enhancement of duty, since the export price of the product under consideration have declined, without a commensurate change in the cost of the raw material; and the foreign producers are exporting volumes in excess of their own capacity, indicating routing of goods produced by other producers.
2. Anti-dumping investigation concerning imports of the product under consideration was initiated vide notification dated 21st October 2015. Thereafter, the Authority, vide final findings Notification No. 14/19/2015-DGAD dated 20th October 2016, recommended the imposition of anti-dumping duty, which was given effect vide Customs Notification No. 01/2017-Customs (ADD) dated 5th January 2017, as amended by Customs Notification No. 11/2017-Customs (ADD) dated 3rd April 2017.
3. The Authority subsequently, initiated an anti-circumvention investigation on 20th March 2018 concerning imports of “jute sacking cloth”, which is a penultimate stage product of

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“Jute Sacking Bag” from Bangladesh. Vide Notification No. 7/3/2018-DGAD, dated 19th March 2019, the Authority recommended extension of the existing anti-dumping duty imposed on sacking bags, and the recommendations were implemented vide Customs Notification No. 24/2019-Customs (ADD) dated 18th June 2019.

4. Thereafter, a sunset review was initiated on 28th June 2021 and vide final findings Notification No. 7/9/2021-DGTR dated 30th September 2022, the Authority found a need for continuation of duties. The Central Government issued Notification No. 33/2022-Customs (ADD) dated 30th December 2022, continuing the imposition of duties for a further period of five years.
5. The present mid-term review was initiated in accordance with Section 9A of the Act, read with Rule 23(1A) of the Rules. The Authority is required to review, on the basis of a duly substantiated request made by or on behalf of any interested parties, as to whether the change in circumstances warrant modification of existing anti-dumping duty.
6. In view of the duly substantiated application with prima facie evidence and in accordance with Section 9A of the Act, read with Rule 23 of the Rules, the Authority initiated mid-term review investigation vide Notification No.7/11/2024-DGTR dated 30th June 2025.

B. PROCEDURE

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

7.1. Initiation

- i. The Authority, issued a public notice published in the Gazette of India Extraordinary vide Notification No. 7/11/2024-DGTR dated 30th June 2025, initiating mid-term review investigation concerning imports of the subject goods from subject countries.
- ii. The Authority sent a copy of the initiation notification along with questionnaire to Embassy of the subject countries in India, known producers / exporters from the subject countries, known importers / users, industry associations and the domestic industry as per the email addresses made available by the applicants and requested them to make their views known, in writing, within the prescribed time limit.

7.2. Circulation of non-confidential version of the application

- i. The Authority provided a copy of the non-confidential version of the application to the Embassies of the subject countries in India, the known producers/exporters, importers and users in accordance with Rule 6(3) of the Rules.

7.3. Participation by producers / exporters

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- i. The Authority sent questionnaires to elicit relevant information to the following known producers/exporters in the subject countries in accordance with Rule 6(4) of the Rules:

S.N.	Producers/Exporters	S.N.	Producers/Exporters
Bangladesh			
1	Afzal fibers	2	Alijan Jute Mills
3	Alina Jute Mills	4	Amin Jute Mills
5	And Impex	6	Asha Jute Industries
7	Aziz Fibres	8	Bagdad Dhaka
9	Bogra Jute Mills	10	Daulatpur Jute
11	Delta Jute Mills	12	Glory Jute Ltd
13	Golden Jute Mills	14	Hasan Jute Mills
15	Hazrat Shah Chandrapuri	16	Jaman Jute Mills
17	Janata Jute Mills	18	Jatio Jute Mills
19	Jessone Jute Industries	20	Jobaida Karim Jute
21	Joy Jute Mills	22	Jute Textile
23	Karnafully Jute	24	Keraniganj Jute Fibres
25	Khalishpur Jute	26	Laxman Jute Mills
27	M. M. Jute Fibre	28	Mouna Jute Mills
29	N. Abdul Malek	30	Nabrun Jute Mills
31	Natore Jute Mills	32	Nawhata Jute Mills
33	Northern Jute Mtg	34	Nowapara Jute Mills
35	Partex Jute Mills	36	Platinum Jubilee
37	Poddar Agro Industries	38	Pride Jute Mills
39	Purabi Trading	40	R. M. Jute Diversification
41	Rabeyu Jute Mills	42	Rajbari Jute Mills
43	Ranu Agro Industries	44	Reliance Jute Mills
45	Roman Jute Mills	46	Rupali Bangla
47	S Jute Industries	48	Sagar Jute Spinners
49	Shah Ismail Gazi	50	Shidlow Textile
51	Sonali Ansh Industries	52	Star Jute Mills
53	The Crescent Jute	54	Uttara Jute Fibres
Nepal			
1	Ambika	2	Trans Trade Service
3	Asahi Overseas Traders	4	General Overseas Agency
5	Ashok Trading Concern	6	Ghorashyar Enterprises
7	Atlantic Trading Concern	8	Golchha Organization
9	B.K. International	10	Greentex Enterprises

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11	Baba Enterprises	12	Gupta Enterprises
13	Balaju Enterprises	14	Him Interntaional (P) Ltd
15	Bhudeo Khadya Udyog	16	Indra Trade Concern
17	Bijaya Enterprises	18	Jalnex Enterprises
19	Sangam International Enterprises	20	Binit Enterprises
21	Khatu International	22	Brighter Industries (P) Ltd
23	Laxmi Concern	24	Chhagan Mall Traders
25	Madan Lal Chiranjibi Lal Chhyangle Trade Links	26	Mahesh Overseas Enterprises
27	Diamond Nepal Enterprises	28	Nepal United Company (P) Ltd
29	Digo International (P) Ltd	30	New Trade Centre
31	Dugar Brothers & Sons	32	Paban Overseas Concern
33	Dugar Organization	34	R & R Enterprises Pvt. Ltd
35	Exportex Trading	36	Rajshree Enterprises
37	Gaurav Impex		

- ii. Following producers/exporters from the subject countries have filed the exporter's questionnaire response or made any submissions:

S.N.	Producers/Exporters	S.N.	Producers/ Exporters
Bangladesh			
1	Afil Jute Weaving Mills Ltd.	2	Afzal Fiber Processing Industries
3	Ahyan Jute Mills Limited	4	Alijan Jute Mills Limited
5	Alina Jute Mills Limited	6	A. M. Jute Industries Limited
7	Arnu Jute Mills Limited	8	Asha Jute Industries Limited
9	Bogra Jute Mills Limited	10	Bonanza Jute Composite & Diverse Factory Ltd.
11	Chuadanga Jute Mill	12	Ecotrade International
13	Golden Jute Industries Limited	14	Hasan Jute & Spinning Mills Limited
15	Hasan Jute Mills Limited	16	Hasem Jute Industries Ltd.
17	Hazrat Shah Chandrapuri Jute Mills Ltd.	18	Jamuna Jute Industries Ltd.
19	Janata Jute Mills Limited	20	Lovely Jute Mills Limited
21	Mirza Jute Mills Ltd.	22	Mouna Jute Mills Ltd.
23	Natore Jute Mills	24	Nawhata Jute Mills Limited
25	Oriental Jute Mills Ltd.	26	Poddar Agro Industries
27	Rahman Jute Mills (Pvt.) Ltd.	28	Rahman Jute Spinners (Pvt.) Ltd.
29	Rajbari Jute Mills Ltd.	30	Ranu Agro Industries Ltd.
31	Roman Jute Mills Limited	32	Sadat Jute Industries Limited

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33	Sagar Jute Spinning Mills Ltd.	34	Salim Agro Industries Limited
35	Sidlaw Textiles (Bangladesh) Ltd.	36	Sonali Aansh Industries Limited
37	Super Jute Mills Limited	38	Wahab Jute Mills Ltd.
Nepal			
39	Arihant Multi-Fibres Ltd.	40	Baba Jute Mills Private Limited
41	Shree Pashupatinath Jute Mills Private Limited	42	Shree Raghupati Jute Mills Limited
43	Swastik Jute Mills (P) Ltd.		

- iii. Considering the number of responding exporters/producers from the subject countries, the Authority proposed sampling of producers from Bangladesh, vide notification dated 2nd January 2026. After receiving comments from the interested parties, the Authority notified the following sample, vide notification dated 10th February 2026. The sample was determined on the basis of stratified sampling methodology and included producers with different quantum of exports to India.
- a. Asha Jute Industries Ltd.
 - b. A. M. Jute Industries Ltd.
 - c. Nawhata Jute Mills Ltd.
 - d. Ranu Agro Industries Ltd.
 - e. Super Jute Mills Ltd.
 - f. Bonanza Jute Composite
 - g. Lovely Jute Mills Ltd.
 - h. Natore Jute Mills
 - i. Poddar Agro Industries
 - j. Salim Agro Industries Ltd

7.4. Participation by importers / users

- i. Questionnaires were also sent to the following known importers, users and the associations of the subject goods in India seeking necessary information in accordance with Rule 6(4) of the Rules:

S.N.	Importers/Users	S.N.	Importers/Users
1	Ahmed Exports	2	Alamin Enterprise
3	Ashim kar & Industries P. Ltd.	4	B.G.Udyog
5	Bengal Jute & Bag Co.	6	Bhagtaru Jute Industries Pvt. Ltd.
7	Birla Corporation Ltd.	8	Chamundi Explosives Pvt. Ltd.
9	Chiranjilal Gourishanker & Company	10	Clifton Business Pvt. Ltd.
11	G.N.Commercial Company	12	Gaba Overseas Pvt. Ltd.
13	Gyaniram Agarwal & Company	14	Industrial Associates
15	Industrial Associates Jute Pvt. Ltd.	16	J.J.Patel and Brothers

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17	J.K.Sons & Company	18	J.K.Sons Jute Company Pvt. Ltd.
19	K.L.Jute Products Pvt. Ltd.	20	Knap International
21	Kosmic Hitech Motors Pvt. Ltd.	22	Mohan Jute Ltd.
23	Navin International	24	Pacific Jute Ltd.
25	Privi Exports Pvt. Ltd.	26	R. Harilal & Company (Calcutta)
27	Ramsaran & Sons	28	Romy Enterprises
29	Sarvamangla Pratishthan	30	Satyam Impex
31	Satyendra Packaging Pvt. Ltd.	32	SDJ International
33	Srijoni Impex	34	Tuhin Kanz & Co.
35	Unnati Overseas	36	Veer International
37	Vishwatma Commercial Pvt. Ltd.	38	Yucon Overseas Pvt. Ltd.
39	Eskay International	40	Golden Floor
41	Grover International	42	Radha Krishna
43	Rugs Creation	44	Nav Durga
45	Kailash Chand		

- ii. No response has been filed by any importer / user in the present investigation.

7.5. Period of investigation (POI) and injury period

- i. The period of investigation (POI) for the purpose of the present review is April 2024 to March 2025 (12 Months). The injury investigation period shall cover the April 2021 to March 2022, April 2022 to March 2023, April 2023 to March 2024 and the POI. Since the present review investigation is based on changed circumstances, comparison will also be made with the period of investigation of the last concluded review investigation, that is, 2020-2021.

7.6. Further procedure

- i. The Authority sent economic interest questionnaire to all known known producers/exporters, importers and users, domestic industry, and concerned ministry. The following parties have filed a response to the economic interest questionnaire.

S.N.	Party	S.N.	Party
1	Domestic industry	2	Afil Jute Weaving Mills Ltd.
3	Afzal Fiber Processing Industries	4	Ahyan Jute Mills Limited
5	Alijan Jute Mills Limited	6	Alina Jute Mills Limited
7	Arihant Multi-Fibres Ltd.	8	Asha Jute Industries
9	Baba Jute Mills Private Limited	10	Bogra Jute Mills Limited

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11	Bonanza Jute Composite & Diverse Factory Limited	12	Chuadanga Jute Mill
13	Ecotrade International	14	Golden Jute Industries Limited
15	Hasan Jute & Spinning Mills Limited	16	Hasan Jute Mills Limited
17	Hasem Jute Industries Ltd.	18	Hazrat Shah Chandrapuri Jute Mills Ltd.
19	Jamuna Jute Industries Ltd.	20	Janata Jute Mills Limited
21	Mirza Jute Mills Ltd.	22	Mouna Jute Mills Ltd.
23	Natore Jute Mills	24	Nawhata Jute Mills Limited
25	Oriental Jute Mills Ltd.	26	Poddar Agro Industries
27	Rahman Jute Mills (Pvt.) Ltd.	28	Rahman Jute Spinners (Pvt.) Ltd.
29	Rajbari Jute Mills Ltd.	30	Roman Jute Mills Limited
31	Sadat Jute Industries Limited	32	Sagar Jute Spinning Mills Ltd.
33	Salim Agro Industries Limited	34	Salim Agro Industries Ltd
35	Shree Pashupatinath Jute Mills Private Limited	36	Shree Raghupati Jute Mills Limited
37	Sidlaw Textiles (Bangladesh) Ltd.	38	Sonali Aansh Industries Limited
39	Super Jute Mills Limited	40	Swastik Jute Mills (P) Ltd.
41	Wahab Jute Mills Ltd.		

- ii. Written submissions were also filed during the course of the investigation by the Government of Nepal and Government of Bangladesh.
- iii. The Authority invited views from all interested parties on the scope of product under consideration and PCN methodology. All the interested parties were requested to make their views known in writing within the time limit prescribed. Based on the comments received from the other interested parties, the Authority notified PCN methodology vide notification dated 1st September 2025.
- iv. The information provided by the interested parties on confidential basis was examined with regard to the sufficiency of such claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to the other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- v. The Authority made available non-confidential version of the evidence presented by various interested parties. A list of all interested parties was uploaded on the DGTR website, along with the request to all of them to email the non-confidential version of their submissions to all the other interested parties.
- vi. Request was made to the DG Systems to provide the transaction-wise details of imports of the subject goods for the past three years, and the period of investigation, which was received by the Authority. The Authority has relied upon the data of DG

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- Systems for computation of the volume of imports and its analysis after due examination of the transactions, and for comparison and reconciliation with the responses filed by the exporters.
- vii. 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 5th March 2026. The parties, which presented their views in the oral hearing, were requested to file written submissions of the views expressed orally, followed by rejoinder submissions.
 - viii. The Authority, during the course of the investigation, satisfied itself as to the accuracy of the information supplied by the interested parties, which forms the basis of the present final findings to the extent possible and verified the data/documents submitted by all the interested parties to the extent considered relevant, practicable and necessary, through desk verification.
 - ix. The non-injurious price (NIP) based on the optimum cost of production and cost to make & sell the subject goods in India, on the basis of the information furnished by the domestic industry and having regard to Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules, has been worked out so as to ascertain whether anti-dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
 - x. The submissions made by the interested parties during the course of this investigation, to the extent supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority, in these Final Findings.
 - xi. The Authority circulated the disclosure statement containing all essential facts under consideration for making the final recommendations to the Central Government to all interested parties on 17th June 2026. The Authority has examined all the post- disclosure comments made by the interested parties in these final findings to the extent relevant. Any submission which was merely a reproduction of the previous submission, and which had been adequately examined by the Authority has been repeated for the sake of brevity.
 - xii. 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.
 - xiii. *** in these final findings represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.
 - xiv. The exchange rate adopted by the Authority for the subject investigation is 1 US\$ = ₹ 85.43.

C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

C.1. Views of the other interested parties

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8. With regard to the scope of product under consideration and like article, the interested parties have submitted as follows.
- i. As per the initiation notification, the scope of product under consideration includes jute yarn/twine, hessian fabric, sacking bag, and sacking cloth. However, pursuant to anti-circumvention investigation, anti-dumping duty was extended to imports of sacking cloth from Bangladesh only, and not Nepal. The product scope needs to be clarified for the same.
 - ii. The PCN methodology, as notified in the sunset review, should be adopted in the present case as well.
 - iii. PCNs should be adopted for Jute yarn/twine, Sacking Bags and Hessian Fabric.
 - iv. Jute twine exported from Nepal has different characteristics and end usage as compared to the grades considered in the sunset review. These jute twines cannot be used to make Sacking cloth, sacking bag or Hessian cloth, but is used for sewing the mouths of jute bags. An additional PCN as “others” must be added to include jute twine from Nepal.
 - v. PCNs must be adopted for product type, that is, CRM/CRT, Hessian, Sacking and Fabric; Yarn type; yarn count and fabric type.
 - vi. Separate PCNs is required for Sacking Bags made from different counts of Jute yarn/twine and of different sizes. Such difference in counts and size result in variation of cost and prices. The domestic industry also sells sacking bags in different grades based on counts and size.
 - vii. PCNs for Sacking bags must be adopted based on wrap count, weft count, bag size, bag weight and normal packing capacity.
 - viii. Separate PCNs are required for Hessian Fabric based on differences in counts of wrap and weft, and weight.

C.2. Views of the domestic industry

9. The following submissions have been made by the domestic industry with regard to the scope of the product under consideration and like article:
- i. Since, no significant developments have taken place over the period with regard to product scope, the scope of product under consideration as notified in the earlier investigation should be considered.
 - ii. The Hon’ble CESTAT in *M/s Anwar Jute Spinning Mills Ltd. & Ors. v. Union of India* has held that the three different types of product – yarn, fabric and bag, were to be considered as one product.
 - iii. The production process for jute yarn, hessian fabric and sacking product is different, with differences in raw material and cost of production. Accordingly, the foreign producers should be asked to provide data for the three product types separately.
 - iv. While no PCNs were adopted in the original investigation, the PCNs notified in the sunset review must be finalised in the review as well.

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- v. PCNs based on CRM/CRT, Hessian, Sacking and Fabric is incomplete as the product basket of the domestic industry is wider and includes CB and CRX as well.
- vi. PCNs based on yarn types, fabric type, wrap count, weft count, bag size, bag weight and packing capacity is not warranted as no evidence has been provided to show cost and price differences.
- vii. PCNs requested by other interested parties based on Yarn counts does not appropriately cover all yarn counts.
- viii. No evidence has been provided in support of the claim that jute twine from Nepal is a different product. The said submissions must be rejected as done previously in the sunset review.
- ix. It is evident from the scheme of the investigations itself that sacking cloth, when imported from Nepal, does not form part of product under consideration
- x. The product produced by the domestic industry is like article to the imported product.

C.3. Examination by the Authority

10. The scope of product under consideration was defined in the previous sunset review investigation as follows:

“6. The present investigation is a sunset review investigation concerning anti-dumping duties imposed on imports of “jute products” originating in or exported from Bangladesh and Nepal. Hence, the PUC in the present investigation is also “jute products” originating in or exported from Bangladesh and Nepal. The product under investigation as defined in the original investigation is as follows.

“26. The product under consideration in the present investigation is “Jute Products” comprising of Jute Yarn/twine (multiple folded/cabled and single), Hessian Fabrics and Jute Sacking bags. At the time of initiation, the classification was considered under Chapter 53 and 63 of the 1975 Act and further subclassified under custom heads 5307, 5310 and 6305. It was stated that the said customs classification is however only indicative and is in no way binding on the scope of the present investigation. However, it is later noted from the data filed by producers/exporters from Nepal that the exports of yarn/twine have also been made by exporters/ producers of the product from Nepal under Custom heading no. 5607, which covers Twine, Cordage, Ropes and Cables whether or not Plaited or Braided and whether or not impregnated, coated, covered or sheathed with rubber and plastics.

27. The Authority notes that Jute is a natural and an eco-friendly fiber, which comes from the inner bark of plants. The broad usages of jute include packaging, geotextiles, protection of rooting plants, making of cloths, bags, wrapping, boot and shoe lining, fuse yarns, aprons, canal and motor linings,

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ropes, strings, upholstery foundation, curtains and furnishing fabrics etc. Further, Jute can also be mixed with wool for fine yarn and fabric production.

28. Raw jute in the form of bates is processed in jute mills to produce products like jute yarn/twine, hessian fabric, sacking bags, and other products. The manufacturing process of Jute entails different stages such as selection of jute for a batch, piecing up, softening and lubricating, conditioning or piling, breaker carding, finisher carding, first drawing, second drawing, third drawing and spinning.

7. The subject goods are classified under Chapter 53 and 63 of the Customs Tariff Act and have been further sub-classified under custom heading 53101013, 63051040, 53101012 5307 1010 and 53072000. The said customs classification is, however, only indicative and is in no way binding on the scope of the present investigation. Further, this being a sunset review investigation, the scope of the PUC remains the same as it was in the original investigation.

9. It is also noted that post the issuance of the final findings in the original investigation, the Authority conducted an anti-circumvention investigation. Through its final finding dated 19th March 2019, the Authority concluded that the duties imposed on jute sacking bag was being circumvented through exports of jute sacking cloth from Bangladesh and consequently through Customs Notification No. 24/2019-Customs (ADD) anti-dumping duty was also extended on jute sacking cloth imported from Bangladesh.”

11. The scope of the product under consideration is therefore confirmed as below.

“Jute Products” comprising of Jute Yarn/twine (multiple folded/cabled and single), Hessian Fabrics and Jute Sacking bags.”

12. It is also noted that post the original investigation, the authority vide anti circumvention final findings Notification No. 7/3/2018-DGAD, dated 19th March 2019 concluded that the sacking bag was being circumvented through export of sacking cloth from Bangladesh. Therefore, sacking cloth imported from Bangladesh have also been included, keeping in view the Customs Notification No. 24/2019-Customs (ADD) dated 18th June 2019. Information on sacking cloth has been considered in the present investigation wherever found appropriate by the Authority. It is noted that the duties on sacking bag gets extended to sacking cloth and the duties on sacking cloth is co-terminus with sacking bag.

13. The Authority invited comments on the product scope and PCN methodology. The submissions made by various parties on the scope of PCN were examined in detail. The Authority found no merit in the arguments presented by the interested parties with regard to the adoption of PCN methodology for three product types – Sacking Cloth, Sacking

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Bag, and Hessian Fabric. The other interested parties have failed to show any significant differences in cost of production within such product types, based on the parameters identified. Consequently, no PCN methodology was adopted for these types of products, as has also been the consistent practice of the Authority in the previous investigations on subject goods.

14. As regards jute yarn / twine, the following PCN methodology was notified vide Notification dated 1st September 2025.

Type of Yarn	1st Digit for type of yarn	Weight of Yarn	2nd Digit for weight of yarn
Sacking	1	Upto 14 LBS	A
		More than 14 LBS and upto 20 LBS	B
		More than 20 LBS and upto 24 LBS	C
		More than 24 LBS and upto 28 LBS	D
		More than 28 LBS	E
Hessian	2	Upto 8 LBS	A
		More than 8 LBS and upto 12 LBS	B
		More than 12 LBS and upto 16 LBS	C
		More than 16 LBS and upto 20 LBS	D
		More than 20 LBS and upto 24 LBS	E
		More than 24 LBS and upto 28 LBS	F
CB	3	Upto 8 LBS	A
		More than 8 LBS and upto 12 LBS	B
		More than 12 LBS and upto 16 LBS	C
		More than 16 LBS and upto 20 LBS	D
		More than 20 LBS and upto 24 LBS	E
		More than 24 LBS and upto 28 LBS	F
CRT/CRX	4	Upto 8 LBS	A
		More than 8 LBS and upto 12 LBS	B
		More than 12 LBS and upto 16 LBS	C
		More than 16 LBS and upto 20 LBS	D
		More than 20 LBS and upto 24 LBS	E
		More than 24 LBS and upto 28 LBS	F
CRM	5	Upto 8 LBS	A
		More than 8 LBS and upto 12 LBS	B
		More than 12 LBS and upto 16 LBS	C
		More than 16 LBS and upto 20 LBS	D
		More than 20 LBS and upto 24 LBS	E
		More than 24 LBS and upto 28 LBS	F

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15. As regards the contention that a separate PCN should be made for twine from Nepal, the parties have not provided any information to show that jute twine from Nepal results in a different product type with different characteristics. Further, the argument was also examined in the sunset review, and it was concluded as below.

“167. The exporters from Nepal have stated that the PCN for the yarn exported by them has not been not appropriately framed. The Authority notes that the yarn produced by the exporters is used for the purpose of sewing the mouths of sacking bags. Further, it has been admitted by the exporters that the domestic industry also uses the produces and sells the same yarn which is used for sewing the mouth of sacking bags. Therefore, based on the information/documents furnished by the exporters/producers, the Authority has placed the jute yarn produced by the exporters from Nepal in the relevant PCN category.”

16. In any case, the interested parties have not shown any difference in the cost of jute twine compared to the sacking, hessian, CB, CRT/CRX, and CRM. In absence of any evidence of differences in costs and prices, the Authority does not find merit in the contention that the twine should be considered separately.
17. The subject goods are classified under Chapter 53 and 63 of the Customs Tariff Act and have been further sub-classified under Customs heading 53101013, 63051040, 53101012 5307 1010 and 53072000. The said Customs classification is, however, only indicative and is in no way binding on the scope of the present investigation
18. The Authority notes that there are no significant differences in the product produced by the applicant domestic producers and the product imported from the subject countries. The product produced by the applicant domestic producers and imported from the subject countries are comparable in terms of physical & chemical properties, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The product produced by the applicant domestic producers and that imported from the subject countries are being used interchangeably by the consumers. In view of the same, the product manufactured by the applicant domestic producers is considered as like article to the product being imported from the subject countries.

D. DOMESTIC INDUSTRY AND STANDING

D.1. Views of the other interested parties

19. The domestic industry has made the following submissions with regard to domestic industry and standing.
- i. The supporters have not provided information in compliance to Trade Notice 13/2018.

- ii. It should be verified that the applicant domestic producers account for at least 25% of the total domestic production of like article.

D.2. Views of the domestic industry

- 20. The domestic industry has made the following submissions with regard to domestic industry and standing.
 - i. The application was filed by IJMA and AP Mesta Twine Mills Association with the 8 applicant domestic producers.
 - ii. Application was supported by 11 producers of the product prior to initiation.
 - iii. The applicant domestic producers have not imported the product under consideration and are not related to exporters/importers of the product from the subject countries.
 - iv. Even though the requirement of standing does not apply in review, the application satisfies the requirements of Rule 5(3).

D.3. Examination by the Authority

- 21. Rule 2(b) of the Anti-Dumping Rules defines the domestic industry as under:

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

- 22. The application has been filed by Indian Jute Mills Association (IJMA). The following members of the applicant associations have participated as domestic producers and have filed the requisite information:
 - i. Bowreah Jute Mills Private Limited
 - ii. Caledonian Jute & Industries Ltd
 - iii. Cheviot Company Limited
 - iv. Gloster Limited
 - v. Hoogly Infrastructure Private Limited
 - vi. Ludlow Jute & Specialities Limited
 - vii. The Naihati Jute Mills Co. Limited
 - viii. Neelam Jute Co. Limited
- 23. Post filing of the application, the Authority received support letters from the following domestic producers:
 - i. Ambica Jute Mills

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- ii. Anglo India Jute & Textile Industries Private Limited
- iii. Bally Jute Company Limited
- iv. Birla Corporation Limited
- v. Budge Budge Co. Limited
- vi. Calcutta Jute Manufacturing Co. Limited
- vii. Jagatdal Jute & Industries Limited
- viii. Kamarhatty Co. Limited
- ix. Mahadeo Jute & Industries Limited
- x. The Hooghly Mills Company Limited
- xi. Vijai Shree Private Limited

24. The other interested parties have contended that the support letters filed by the supporters may be disregarded on account of non-filing of the relevant information in terms of Trade Notices 13/2018. However, having regard to trade notice 4/2021 dated 16 June 2021 and consistent practice of the Authority, the Authority has considered the support offered by the other domestic producers. The production of the applicant domestic producers and the supporters is summarized below.

SN	Particulars	Unit	Volume (MT)	Share in Production
	Applicant domestic producers			
1	Bowreah Jute Mills Private Limited	MT	***	***
2	Caledonian Jute & Industries Ltd	MT	***	***
3	Cheviot Company Limited	MT	***	***
4	Gloster Limited	MT	***	***
5	Hoogly Infrastructure Private Limited	MT	***	***
6	Ludlow Jute & Specialities Limited	MT	***	***
7	The Naihati Jute Mills Co. Limited	MT	***	***
8	Neelam Jute Co. Limited	MT	***	***
A	Production of applicant producers	MT	2,74,917	28%
B	Production of supporters		1,72,860	17%
C	Production of other domestic producers	MT	5,40,233	55%
D	Total Indian production	MT	9,88,010	

Source: Statement of Indian production submitted by domestic industry in its injury annexures. Production of supporters as per support letters filed

25. It is noted that the production of applicant domestic producers constitutes a major proportion of the total domestic production. Further, as per the information on record, applicant domestic producers have not imported the product under consideration from the subject countries during the period of investigation. The applicant domestic producers are also not related to any importer or exporter of the product under consideration. In

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view of the same, the Authority concludes that the applicant domestic producers constitute domestic industry under Rule 2(b) of the Anti-Dumping Rules.

E. CONFIDENTIALITY

E.1. Views of the other interested parties

26. The interested parties have made the following submissions with regard to confidentiality:
- i. The comments made by applicants were time-barred, since they have been filed subsequent to the 7 day deadline prescribed in the initiation notification.
 - ii. The interested parties have complied with the requirements under Rule 7 of Anti-Dumping Rules, and Trade Notice No. 10/2018. The claim that excessive confidentiality has been claimed is without any basis.
 - iii. The domestic industry has not disclosed information regarding production process, raw materials, names and addresses of other Indian producers and other information as required to be disclosed under Trade Notice 10/2018.
 - iv. The applicants have not provided its list of members and members which have supported or opposed or remained neutral to the application. The applicant associations have claimed the minutes of meeting as confidential.

E.2. Views of the domestic industry

27. The domestic industry has made the following submissions with regard to confidentiality:
- i. The applicants had duly sought an extension of time from the Authority for filing comments on confidentiality regarding the responses received. The applicants have filed their submissions within the extended timeline. It may be noted that the applicants have filed submissions with regard to the accuracy and adequacy of responses, and not just confidentiality.
 - ii. The applicants have provided sufficient non-confidential summaries of the information provided on a confidential basis except for those which are not susceptible to summarization, unlike the responding interested parties who have resorted to excessive confidential information.
 - iii. The interested parties have claimed the nature of adjustments to normal value and export price as confidential, which is excessive.
 - iv. The exporters/producers have resorted to undue confidentiality by claiming confidentiality on some of the key information relating to goods produced, related parties, shareholders, financial statements, list of documents provided, manufacturing process, exchange rate, costing methodology applied, adjustments with regard to by-product, raw materials, etc.
 - v. The responding producers have not disclosed the types of subject goods produced by them.

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E.3. Examination by the Authority

28. The submissions made by the other interested parties and the domestic industry with regard to confidentiality have been examined as under:
29. The Authority made available the non-confidential version of the information provided by the various parties to other interested parties as per Rule 6(7) of the Anti-Dumping Rules. With regard to confidentiality of information submitted by the interested parties, Rule 7 of the Rules provides as follows:

(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 authorize its disclosure in a generalized or summary form, it may disregard such information.

30. The information provided by the interested parties on a confidential basis was examined with regards to sufficiency of such claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to the other interested parties. Wherever possible, the parties providing information on a confidential basis were directed to provide sufficient nonconfidential version of the information filed on a confidential basis.
31. The Authority notes that the domestic industry and the other interested parties have shown good cause for the confidentiality claimed. The information for which disclosure has been sought by the parties is business proprietary information, the disclosure of which would be prejudicial to the business interests of the parties.

F. SCOPE AND GROUNDS OF THE PRESENT REVIEW

F.1. Views of the other interested parties

32. The other interested parties have made the following submissions with respect to the scope of review:
- i. The scope of mid-term review cannot be limited to only re-determination of duties. As per the provisions of Rule 23(1A), the Authority may vary the duty only if injury is likely to occur, which implies that a comprehensive mid-term review is required.
 - ii. Under Rule 23(1A), while withdrawal of anti-dumping duty is mentioned, enhancement of duty is not mentioned specifically. Therefore, while in general, the mid-term review shall examine whether the duty may be withdrawn, duty may be enhanced only in case of exceptions, that is, if the injury to the domestic industry gets aggravated compared to the original investigation.
 - iii. Based on the observations of Supreme Court in *Rishiroop Polymers v. Designated Authority* and High Court in *Nirma Limited v. Union of India*, a mid-term review requires re-determination of injury margin. However, the injury margin may be re-determined only if the Authority comes to a conclusion that the domestic industry has suffered injury.
 - iv. Rule 23(1A) and Article 11.2 of the Anti-Dumping Agreement do not provide for re-quantification of injury margin, without undertaking comprehensive injury examination.
 - v. The reliance on the case of *Aluminium Alloy Road Wheels* is misplaced, since in that case, the domestic industry had only sought re-quantification of duty for certain select producers / exporters.
 - vi. The Manual of Operating Practices also notes that the review inquiry should be limited to seeing whether the conditions which existed at the time of original imposition of duty have altered to such an extent that there is no longer any justification for continued imposition of duty.
 - vii. The scope of present review must remain confined to the original objective of re-examining the dumping margin and injury margin, and no changes should be made to the product categories, or duty structure. The request of the domestic industry to impose the same quantum of duty on all product types cannot be accepted.
 - viii. Since the scope of product under consideration includes different products, which cannot be interchanged, a single rate of duty cannot be imposed for all products. Even in other investigations, such as alloy steel chisel/ tool and hydraulic rock breaker in fully assembled condition and rubber chemicals, the Authority has notified different duties for different products.
 - ix. Since the applicants have not discharged its obligation to provide positive information, substantiating the need for review, the review should be terminated, particularly against Nepal.
 - x. As held by CEGAT in the case of *Kalyani Steel Ltd. v. Designated Authority*, the party requesting for initiation of mid-term review, is required to submit positive information substantiating the need for review.

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- xi. The domestic industry has not shown a change in circumstances of lasting nature. The increase in prices during the period of investigation shows that decline in prices is not of lasting nature.
- xii. The price of Hessian cloth claimed by the applicants appears to be irregular, since Hessian cloth is a high value product. The price is significantly different than the prices as per the data of exporters.
- xiii. Even as per the information provided by the applicants themselves, the decline in prices is overstated.
- xiv. The pattern of fluctuations in the import prices shows that prices have increased in one period, and declined in the next, which indicates normal market variability. There is no evidence of a persistent downward trend in prices.
- xv. The decline in export price may be due to a number of factors such as changes in global demand, exchange rate fluctuations, freight costs, or competitive market dynamics, and is not necessarily indicative of dumping.
- xvi. Amongst the sampled producers from Bangladesh, while the raw jute prices declined by 1%, the price of subject goods has increased by 18% compared to the previous year.
- xvii. In support of the claim that raw jute prices have not declined, the applicants have relied upon raw jute prices in India, and not in Nepal. The prices of raw jute in Nepal have shown a decline, as evident from Trade Map data for exports of raw jute from Nepal to India.
- xviii. Raw material cost is only one component of cost and prices may decline due to productivity, economies of scale, contractual obligations, and market competition.
- xix. Comparison of prices of subject goods with prices of raw jute would demonstrate that the prices are not influenced only by raw jute prices.
- xx. The domestic industry has admitted in its own application that the prices of sacking bags and sacking cloth have not declined. In view of the same, sacking bags and sacking cloth should be excluded from the scope of review.
- xxi. The arguments with regard to exports being made beyond installed capacities have been made only in respect of producers in Bangladesh. No evidence in this regard has been provided for Nepal.
- xxii. The responses filed by the responding producers in the investigation would reveal that the exports of product under consideration are less than the installed capacity, contrary to the claims of the domestic industry. In fact, the installed capacity is almost 50% more than the production capacity of the foreign producers.

F.2. Views of the domestic industry

33. The following submissions have been made by the domestic industry with regard to the scope of review:
 - i. The provisions of Rule 23(1A) make it clear that the anti-dumping duty shall be to the extent necessary to counter dumping causing injury. Since the duties are no

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- longer effective in countering the dumping, there is a need for re-quantification of duties.
- ii. The application proforma also identifies various factors relevant for initiation of a mid-term review, and is not limited to the parameters identified by the interested parties.
 - iii. The request for a comprehensive review has been made by interested parties for the first time in their rebuttal submissions in the hearing. No such request was made in response to the initiation.
 - iv. The scope of review should be limited, as in the mid-term review concerning imports of Aluminium Alloy Road Wheels. However, should the Authority find it appropriate to conduct a comprehensive review, the relevant information has already been placed on record.
 - v. Contrary to arguments of interested parties, a fresh and independent determination of injury is not necessary in a mid-term review. The Supreme Court in *Rishirop Polymers v. Designated Authority* has held that the findings recorded regarding existence of injury at the time of original imposition of duty must be considered to continue to remain valid, unless it is proved to be otherwise.
 - vi. The interested parties have relied upon a selective interpretation of Rule 23(1A), which provides for the duty to be “removed” or “varied”. Thus, the Rules necessarily encompass modification of duty in any direction.
 - vii. The Rules mandate the Authority to assess whether the duty continues to be warranted, which includes examination of whether the current level of duty is adequate to address dumping and injury.
 - viii. If the interpretation of the interested parties is accepted, it would imply that the Authority would be precluded from enhancing duty in the face of intensified dumping or injury.
 - ix. The reliance on the decision in case of *M/s Nirma Limited* by opposing parties is misplaced, as a review is not intended to be a *de novo* investigation into injury.
 - x. Contrary to arguments of the interested parties, there is a difference in modification of product scope and modification of duty structure. The duty structure can be modified in a mid-term review, and the same does not change the product scope.
 - xi. There has been a decline in the import prices for all products, barring sacking bag and sacking cloth from Bangladesh.
 - xii. The decline in import price is not commensurate with a decline in the prices of raw jute, as evident from the prices of jute published on the website of the Jute Commissioner, prices published by Jute Bailers Association and the data of the domestic industry.
 - xiii. Since the current duties are not aligned with the prevailing export prices, there is a need for enhancement of duties.
 - xiv. With the decline in prices, the import volumes have increased across all product categories, despite no material change in the demand. The increase in imports is especially pronounced in case of Hessian fabric.

- xv. The same trends shall be witnessed if comparison is made with period of investigation of the previously conducted sunset review.
- xvi. The pattern of trade by responding producers reveal sustained decline in export prices, and shifting trade behaviour in the context of applicable duties.
- xvii. The decline in prices, coupled with the increase in imports and price suppression, imply that the changes are structural in nature, and are not temporary fluctuations.
- xviii. The interested parties have relied upon misleading data in their analysis of price change. The appropriate analysis shall be between the prices in the period of investigation of the previous sunset review, and the present period of investigation.
- xix. The reliance by interested parties on the price trends of a subset of exporters is self-serving and does not reflect industry-wide trends.
- xx. Considering the particular market situation in Bangladesh, the limited correlation drawn by the interested parties cannot be considered as reflecting true market dynamics.
- xxi. The attempt to distinguish prices of jute in Nepal and India is not appropriate, as producers in Nepal import jute from India and Bangladesh.
- xxii. Certain producers in Bangladesh have exported product volumes far exceeding their capacities.
- xxiii. Considering the admission by interested parties that the installed capacities are 50% higher than the production, the increase in exports to India cannot be explained based on normal production patterns and indicates export orientation driven by pricing behaviour.
- xxiv. Sacking bags and sacking cloth cannot be excluded from the scope of investigation, as the product under consideration has been consistently defined as a single product.

F.3. Examination by the Authority

34. The present review was initiated as per Rule 23(1A), which, inter-alia, provides as follows:

“(1A) The designated authority shall review the need for the continued imposition of any anti-dumping duty, where warranted, on its own initiative or upon request by any interested party who submits positive information substantiating the need for such review, and a reasonable period of time has elapsed since the imposition of the definitive anti-dumping duty and upon such review, the designated authority shall recommend to the Central Government for its withdrawal, where it comes to a conclusion that the injury to the domestic industry is not likely to continue or recur, if the said anti-dumping duty is removed or varied and is therefore no longer warranted.”

35. The Authority issued an Office Memorandum dated 18th June 2019 providing for review, which, inter-alia, provides as follows:

“6. Any interested party, including domestic industry, can seek a review under rule 23 and 24 of AD and CVD Rules respectively to alter the quantum or form of existing AD/ CVD duty. The changed circumstances which may warrant a review may include changes in raw material prices, costs, duty structure, exchange rate etc. The Authority would consider a fresh POI for such a review and evaluate all key parameters viz dumping margin or subsidy margin, injury margin and landed value for this chosen POI. The modified AD/ CVD, including the form, would be based on this comprehensive re-computation.”

36. The domestic industry has submitted that the current duties are no longer aligned with prevailing export prices and are inadequate to address the injurious effects of dumped imports, and that continuation of the existing duty structure is defeating the remedial intent of the measure. Some of the interested parties have contended that a review under Rule 23 may be undertaken only to examine the need for continued imposition of duty, and not for re-quantification of duty. It is further noted that it has been the consistent practice of the Authority to vary the duty rates during mid-term review. The Authority notes that it has conducted reviews for re-quantification of duty under Rule 23 in the past as well. One of such reviews, concerning imports of Acrylonitrile Butadiene Rubber (NBR) was challenged before the Supreme Court, and was found consistent with the provisions of Rule 23 by the Apex Court. Therefore, the present review cannot be considered to be beyond the provisions of Rule 23. Further, Rule 23(1) mentions that *“any anti-dumping duty imposed under the provision of section 9A of the Act, shall remain in force, so long as and to the extent necessary, to counteract dumping, which is causing injury.”* The meaning of the word *“to the extent”* means the extent or degree of duty. Thus, this rule allows the Authority to vary the degree (quantum) of duty.
37. Further, the Designated Authority has vide Office Memorandum dated 18th June 2019, issued a guideline stating that any interested party, including the domestic industry, could seek initiation of a review under Rule 23 to alter the quantum or form of duty. Therefore, the applicants are justified in proceeding for an application under the provisions of Rule 23.
38. Some of the interested parties have claimed that the Authority should examine injury to the domestic industry. The Authority notes that the scope of the mid-term review is different from original investigations and sunset reviews. In a mid-term review, the Authority is required to investigate and determine the need for the continued imposition of an anti-dumping duty in force, where warranted, on its own initiative or upon request by any interested party which submits positive information substantiating the need for such a review, after elapse of reasonable period of time since the imposition of the definitive anti-dumping duty. Further, the Designated Authority is required to determine whether injury to the domestic industry is not likely to continue or recur, if the anti-dumping duty in force is removed or varied. If the Authority comes to a conclusion that

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the anti-dumping in force is no longer warranted, the Authority shall recommend to the Central Government for its withdrawal.

39. The Authority has previously noted as follows with regard to the scope of a mid-term review in 4,4 Diamino Stilbene 2, 2 Disulphonic Acid (DASDA), originating in or exported from China PR.

“The language of the rules concerning sunset review and midterm review has been deliberately kept different so as to emphasize more on the cautiousness of establishing the need for withdrawal. The emphasis on word “not” likely in Rule 23 (IA) of AD Rules, signifies a higher and stringent obligation while examining premature withdrawal of-antidumping duty.”

40. The same is also consistent with the decision of the Hon’ble Supreme Court in the case of Rishiroop Polymers v. Designated Authority [2006 (196) E.L.T. 385 (S.C.)], wherein it was noted as follows.

“35. Otherwise also, we are of the opinion that scope of the review inquiry by the Designated Authority is limited to the satisfaction as to whether there is justification for continued imposition of such duty on the information received by it. By its very nature, the review inquiry would be limited to see as to whether the conditions which existed at the time of imposition of anti-dumping duty have altered to such an extent that there is no longer justification for continued imposition of the duty. The inquiry is limited to the change in the various parameters like the normal value, export price, dumping margin, fixation of non-injury price and injury to domestic industry. The said inquiry has to be limited to the information received with respect to change in the various parameters. The entire purpose of the review inquiry is not to see whether there is a need for imposition of anti-dumping duty but to see whether in the absence of such continuance, dumping would increase and the domestic industry suffer.

36. It is of vital importance to note that in the initial imposition of duty, the appellant has accepted the position that determination of injury by the Designated Authority was proper and in conformity with the requirements of Annexure-II of the Anti-Dumping Rules. The appellant did not challenge the final finding of the Designated Authority before the Tribunal that parameters mentioned in para (iv) of Annexure-II had not been considered or satisfied. We have declined the permission to the appellant to raise this point before us in Civil Appeal Nos. 773 and 774 of 2001 which were directed against the final findings recorded by the Designated Authority based on which the Government of India had imposed the anti-dumping duty for a period of five years. Under Section 9A(1), the said initial imposition of anti-dumping duty is ordinarily contemplated to be continued and remain in effect for a full period of five years, at the end of which it would be subject

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to sunset review, the possible consequence of which would be the extension of the operation of the period of anti-dumping duty for another period of five years. This is subject to the provisions of subrule (1) of Rule 23 of the Anti-Dumping Rules, under which the Designated Authority is empowered to review the anti-dumping duty imposed from time to time. Having regard to the scheme of the above mentioned provisions of the statute, once anti-dumping duty has been initially imposed, it would be ordinarily continued for five years unless on a review it is found by the Designated Authority that there has been such a significant change in the facts and circumstances, that it is considered necessary either to withdraw or modify appropriately the anti-dumping duty which has been imposed. It is, therefore, clear that unless the Designated Authority suo motu or the applicant for review is in a position to establish clearly that there has been a significant change in the facts and circumstances relating to each of the basic requirements or conditions precedent for imposing duty, the finding given by the Designated Authority at the time of initial imposition of anti-dumping duty must be considered to continue to hold the field.

37. The final findings recorded by the Designated Authority at the time of initial imposition of anti-dumping duty on the existence of injury to the domestic industry must be considered to continue to remain valid, unless it is proved to be otherwise, either by the Designated Authority in suo motu review or by the applicant seeking review. In the present case, the review had been initiated by the Designated Authority. Neither the Designated Authority nor the appellant had placed any material on record which could possibly displace the findings given by the Designated Authority at the stage of initial anti-dumping duty. In the absence of any new material, the Designated Authority is not required to apply afresh all parameters or criteria enumerated in para (iv) of Annexure-II, which had already been done at the initial stage of imposition of anti-dumping duty. There is no material on record to show that there was a change in the parameters or the criteria relating to the injury which would warrant withdrawal of anti-dumping duty. Nevertheless, the Designated Authority has still analysed the issue of injury in detail in the Mid Term Review findings and has considered all the criteria or parameters enumerated in Annexure-II. There is, therefore, no merit or substance in the appellant's contention regarding non-compliance with Annexure-II."

41. Therefore, the Authority notes that the Authority is not required to conclude existence of injury, in order to arrive at a conclusion that continued imposition of anti-dumping duty is necessary. Based on the provisions of Rule 23(1A) and the decision of the Supreme Court cited above, the Authority is required to examine, if based on factors brought on record in the review, the injury to the domestic industry is not likely to continue or recur, if duty is withdrawn. The Authority has examined the same in the present investigation.

42. Concerning the need for enhancement of duty, the domestic industry has submitted as under.
- There has been decline in the export price of subject goods.
 - Decline in export prices not in consonance with the decline of prices of raw jute which constitutes the major cost of subject goods.
 - Exports are being made by producers beyond their installed capacity indicating routing of goods produced by other producers.
43. The Authority shall, therefore, examine whether there has been a change in the export prices, of a lasting nature, such that it affects the determination of normal value, export price, dumping margin and injury margin. The Authority shall, thereafter, examine the need for modification in the current quantum of duty. Further, the Authority shall also examine if the evidence indicates that the foreign producers have exported volumes in excess of their capacities.

F.3.1 Decline in the export price of subject goods

44. The Authority has examined the transaction-wise import data for the period of investigation. It is noted that export prices of the subject goods from the subject countries have shown a material decline over the injury period. The increase in period of investigation has not offset the decline faced in the previous periods.

Comparison of prices over the injury period

Product	Unit	2021-22	2022-23	2023-24	2024-25
Bangladesh					
Hessian	₹/MT	1,24,991	1,16,134	89,927	1,04,334
Yarn	₹/MT	99,614	86,923	73,415	77,643
Sacking bags / cloth	₹/MT	1,01,156	88,584	79,093	82,753
Nepal					
Hessian	₹/MT	1,24,558	1,18,552	1,07,957	1,04,983
Yarn	₹/MT	87,947	75,495	59,814	66,341
Sacking bags	₹/MT	1,05,543	91,434	82,462	84,802

Source: Prices of product under consideration as per DG Systems data.

45. From the foregoing, it is noted that there has been a sharp decline in the prices of the subject goods over the injury period. While the Authority agrees with the contention of the other parties that the prices have increased during the period of investigation as compared to the previous year, the prices continue to be much lower if compared with the base year.
46. However, it is noted that since the present case relates to change in circumstances, the change must be seen from the last investigation, that is, the period of investigation of the

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sunset review. Accordingly, the Authority has compared the price of the product during the present period of investigation with the period of investigation of the previous sunset review, that is, 2020-21. It is noted that barring sacking, the prices of all products have declined during this period.

Comparison with prices in period of investigation of sunset review

Product	Unit	2020-21 (SSR POI)	2024-25 (MTR POI)	Change
Bangladesh				
Hessian	₹/MT	1,12,435	1,04,334	-7%
Yarn	₹/MT	88,506	77,643	-12%
Sacking bags / cloth	₹/MT	78,237	82,753	6%
Nepal				
Hessian	₹/MT	1,21,225	1,04,983	-13%
Yarn	₹/MT	75,005	66,341	-12%
Sacking bags	₹/MT	85,956	84,802	-1%

Source: Prices of product under consideration as per DG Systems data for present period of investigation, and prices in 2020-21 as per final findings of sunset review.

47. The interested parties have claimed that the decline in prices is isolated, aberrational and temporary. However, the Authority does not find any merit in the same. While it is observed that the prices have registered a slight increase compared to the previous year, there has undoubtedly been a sustained decline in prices over the period.
48. It is further noted that the decline in prices has resulted in an increase in import volumes over the period. It is seen that the imports declined in 2021-22, compared to 2020-21, but have increased significantly thereafter.

Comparison of volumes over the injury period

Product	Unit	2020-21 (SSR POI)	2021-22	2022-23	2023-24	2024-25
Bangladesh						
Hessian	MT	921	208	632	1,982	1,370
Yarn	MT	61,364	32,271	50,177	60,853	56,323
Sacking bags / cloth	MT	49,627	37,214	43,842	80,980	59,829
Imports from Bangladesh	MT	1,11,912	69,693	94,652	1,43,815	1,17,523
Nepal						
Hessian	MT	32,304	28,670	26,694	26,172	33,381
Yarn	MT	6,937	3,449	3,255	3,417	2,723
Sacking bags	MT	27,606	10,922	14,918	16,868	12,788
Imports from Nepal	MT	66,847	43,041	44,868	46,456	48,893

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Total imports from subject countries	MT	1,78,759	1,12,734	1,39,520	1,90,272	1,66,416
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Source: Volume as per DG Systems data for present injury period, and as per final findings of sunset review for period of investigation of sunset review.

49. Certain interested parties have claimed that the decline in export price may be due to factors such as changes in global demand, exchange rate fluctuations, freight costs, or competitive market dynamics, and is not necessarily indicative of dumping. However, the interested parties have failed to provide any information or evidence(s) regarding which of these factors affects export price, and to what extent. Any change in freight costs would not impact the re-determination of dumping margin, as the same shall be based on ex-factory prices. As regards global demand, the same is not relevant to the determination of trend of prices in India. If the prices have declined due to competition between different producers, the same may nevertheless constitute dumping. Therefore, the Authority does not find any merit in the argument that the decline in prices does not indicate intensified dumping in India.
50. The Authority, therefore, considers that the decline in export prices is not temporary. Further, such decline in prices has resulted in an increase in imports into India, despite the duties in force. In view of the above, the Authority holds that there has been a material decline in export prices of the subject goods from the subject countries, and that such decline in prices has been of a lasting nature.

F.3.2 Decline in export prices not in consonance with movement in raw jute prices

51. The domestic industry has claimed that the decline in export price is not in line with the prices of raw jute. Raw jute constitutes the principal raw material for manufacture of the subject goods. Raw jute in the form of bales is processed in jute mills to produce jute yarn/twine, hessian fabric, sacking bags and other products, and the manufacturing process involves multiple stages including carding, drawing and spinning. The domestic industry has provided information as per website of Jute Commissioner and the Jute Bailleurs Association. The other interested parties have disputed the reliance on such information on the basis that the comparison of export price should be made with the price of raw jute in the subject countries. The Authority agrees with the submissions of the other interested parties. The Authority notes that if the decline in export price is in line with the prices of raw jute in the subject countries, such decline shall be considered as justified in line with cost decline. However, if the prices of subject goods have declined in excess of prices of raw jute in the country of export, the decline in price of subject goods would be considered excessive and inconsistent with changes in raw material prices.
52. For this purpose, the Authority has considered the price of imports of raw jute from Bangladesh into India, since India accounts for the largest share of exports of raw jute

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from Bangladesh. Further, India is the largest exporter of raw jute to Nepal. In view of the same, the price of exports of raw jute from India to Nepal have been considered. The DGCI&S published data shows as under.

Comparison with prices over the injury period

Product	Unit	2021-22	2022-23	2023-24	2024-25	Change over period
Bangladesh						
Hessian	₹/MT	1,24,991	1,16,134	89,927	1,04,334	-17%
Yarn	₹/MT	99,614	86,923	73,415	77,643	-22%
Sacking bags / cloth	₹/MT	1,01,156	88,584	79,093	82,753	-18%
Price of Raw jute – Export to India	₹/MT	71,885	68,381	55,268	59,953	-17%
Nepal						
Hessian	₹/MT	1,24,558	1,18,552	1,07,957	1,04,983	-16%
Yarn	₹/MT	87,947	75,495	59,814	66,341	-25%
Sacking bags	₹/MT	1,05,543	91,434	82,462	84,802	-20%
Price of Raw jute – Import from India	₹/MT	69,351	59,465	51,199	59,242	-15%

Source: Prices of product under consideration as per DG Systems data.

Prices of raw jute taken as per DGCI&S published data concerning imports of raw jute from Bangladesh into India, and exports of raw jute from India to Nepal

53. The Authority notes that the prices of raw jute have also declined over the period. The price of Hessian from Bangladesh and Nepal, and the price of Sacking from Bangladesh have declined in tandem. However, the decline in price of yarn from both the subject countries, and sacking from Nepal is comparatively higher.
54. The Authority also notes that the present review requires examination of change in circumstances compared to the investigation period, in which the margins were previously quantified and duties were continued. Accordingly, the Authority has also compared the change in prices of raw jute and the prices of subject goods in the period of investigation compared to period of investigation of the sunset review.

Comparison with prices in period of investigation of sunset review

Product	Unit	2020-21 (SSR POI)	2024-25 (MTR POI)	Change
Bangladesh				
Hessian	₹/MT	1,12,435	1,04,334	-7%
Yarn	₹/MT	88,506	77,643	-12%
Sacking bags / cloth	₹/MT	78,237	82,753	6%

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Price of Raw jute – Export to India	₹/MT	62,429	59,953	-4%
Nepal				
Hessian	₹/MT	1,21,225	1,04,983	-13%
Yarn	₹/MT	75,005	66,341	-12%
Sacking bags	₹/MT	85,956	84,802	-1%
Price of Raw jute – Import from India	₹/MT	62,516	59,242	-5%

Source: Prices of product under consideration as per DG Systems data for present period of investigation, and prices in 2020-21 as per final findings of sunset review.

Prices of raw jute taken as per DGCI&S published data concerning imports of raw jute from Bangladesh into India, and exports of raw jute from India to Nepal

55. It is noted that barring sacking, the prices of subject goods from subject countries have declined at a far higher rate than the change in price of raw material. The Authority considers that such disproportionate movement between input prices and import price is significant. In a normal commercial scenario, movement in the price of a principal input would be expected to have some proportionate relationship with the price movement of the finished goods. However, where prices of the finished product decline materially more than the change in the price of principal raw material, the same indicates that pricing is not driven solely by changes in input cost. Thus, the Authority concludes that there has been a change in circumstances, as compared to the sunset review, when the duties were previously quantified.
56. Certain interested parties have claimed that the export price may decline due to productivity, economies of scale, contractual obligations, and market competition, and may not be linked to raw material cost. As regards economies of scale and productivity reducing cost, the Authority notes that no information has been provided to show that the major producers exporting to India have all undergone such changes, to warrant a decline in average prices into India. In any case, any decline in cost due to improvement in productivity or economies of scale are already considered in the determination of normal value, which is based on the cost of production of the foreign producers. As regards decline in prices due to contractual obligations and market competition, the interested parties have failed to show why such decline in prices shall nevertheless not constitute dumping.
57. The interested parties have claimed that the trends of raw material and prices of subject goods should be based on their responses. However, the Authority notes that the reliance on average prices and costs in the subject countries would be more objective in this regard. Further, in any case, all foreign producers have not provided prices of subject goods for the period of investigation of the previous sunset review. Further, the foreign producers have not provided the subject goods in the raw jute prices over the injury period and the period of investigation of the previous sunset review. Therefore, the

Authority has relied on official import and export data, to arrive at its conclusions in this regard.

F.3.3 Exports beyond their installed capacity indicating routing of goods

58. The domestic industry has also contended that exports are being made from the subject countries in volumes exceeding the installed capacity of the producers. The domestic industry has stated that, based on market intelligence, certain Bangladeshi producers are exporting products beyond their installed capacities and that producers attracting higher duty are routing their goods through producers who attract lower duty. The domestic industry has specifically referred to exporters such as Sidlaw Textiles and Nawhata Jute Mills, whose installed capacities and export volumes to India, according to the domestic industry, indicate exports beyond capacity. The Authority has compared the data submitted by the domestic industry with regard to capacities installed, the capacities claimed by the responding exporters and the volume of exports by such exporters. It is noted as below.

S. No.	Producer	Capacity as per domestic industry (MT)	Capacity as per response (MT)	Exports to India – as per Response (MT)	Total sales by exporter – as per Response (MT)
1	Wave Jute Textile Mills Limited	7,339	NA	NA	NA
2	Sagar Jute Spinning Mills Ltd.	36,500-50,000	***	***	***
3	Ahad Jute Spinners Limited	5,550	NA	NA	NA
4	Nawhata Jute Mills Ltd.	35,000 pcs	***	***	***
5	Mymensingh Jute Mills Ltd.	9,000	NA	NA	NA
6	Hasan Jute Mills Ltd	38,325	***	***	***
7	Sidlaw Textiles BD Ltd	22,000	***	***	***
8	Janata Jute Mills Ltd	1,40,000	***	***	***

Source: Capacity and exports by cooperating foreign producers as per their responses. Capacity as per domestic industry, provided in application filed by domestic industry.

59. The Authority, therefore, notes that based on the information collected during the course of the investigation, the exports by individual producers does not exceed the capacities of the producers. In view of the same, the Authority concludes that there is insufficient evidence of routing of goods produced by other producers, to record a finding on this basis.

G. MISCELLANEOUS SUBMISSIONS

G.1. Views of the other interested parties

60. The following miscellaneous submissions have been made by the other interested parties.
- i. The application did not contain the information with regard to injury, which makes it deficient for the purpose of initiation of review.
 - ii. Since the domestic industry did not submit injury information in the application, it should not be permitted to submit the same later.
 - iii. The domestic industry has provided information with regard to different export price of Hessian cloth from Nepal at different places, which is highly misleading.
 - iv. The applicants claim to have obtained data from DGIC&S, which is unusual, since DGCI&S does not give data to private parties.
 - v. The final determination may be made having regard to the age-old bilateral relationships, responses filed by foreign producers from Nepal, the Anti-Dumping Agreement, and the Indian Rules.
 - vi. The claims of the domestic industry with regard to production capacities in Bangladesh, the export-oriented nature of operations of foreign producers, and availability of alternative markets, cannot take precedence over an injury examination under Rule 11.
 - vii. The importance of jute sector to the economy of Bangladesh has no relevance to the investigation.

G.2. Views of the domestic industry

61. The domestic industry has made the following miscellaneous submissions:
- i. Exports of subject goods are also important for the economy of Bangladesh, as evident from the fact that exports of raw jute, conventional jute products and versatile jute products account for 3.86% of export earnings.
 - ii. The importance of Indian market to the producers in Bangladesh is evident from the history of circumvention, and multiple new shipper reviews conducted in the case. The Government of Bangladesh is taking effective steps to neutralize the anti-dumping duty imposed by the Government of India, such as allowing Cash Subsidy and Export Incentives.
 - iii. The Customs notification issued pursuant to the sunset review inadvertently did not include sacking cloth. Till the correction of the error through a corrigendum, the imports of sacking cloth from Bangladesh increased by 211%.
 - iv. Since duty was imposed on a type-wise basis, it has resulted in a situation where imports of product subject to lower or nil duties have increased, whereas imports of products subject to higher duties have reduced. Therefore, a single quantum of duty should be imposed for the product, as done in other investigations.
 - v. There is a need to revert to producer-exporter specific duty, as the present producer-specific duty is being misused by the foreign producers.

- vi. The domestic industry has relied on published DGIC&S data, which is available to all parties, and not on any confidential data, as alleged by opposing parties.
- vii. The prices of each product type have been assessed based on the data reported in a particular HS Code, which can be examined by the Authority. The assertion that the prices do not correlate with the expectation of the interested parties does not render the official published data unreliable.
- viii. Contrary to arguments of interested parties, the injury information has been provided on record. The Authority may seek, verify, and consider additional information as necessary to arrive at a proper determination.

G.3. Examination by the Authority

62. The domestic industry has claimed that duties should not be levied on a product-type basis, rather one uniform duty should be applied to all product types. The domestic industry has also requested that the Authority revert to producer and exporter-specific duty, to avoid exploitation of present duty structure by exporters or traders. The interested parties contend that the duty structure cannot be reviewed in a mid-term review. The Authority finds that the form of duty may be changed in a mid-term review. In fact, vide Office Memorandum dated 18th June 2019, the Authority has noted that the form of duty may change in a mid-term review.

“6. Any interested party, including domestic industry, can seek a review under rule 23 and 24 of AD and CVD Rules respectively to alter the quantum or form of existing AD/ CVD duty. The changed circumstances which may warrant a review may include changes in raw material prices, costs, duty structure, exchange rate etc. The Authority would consider a fresh POI for such a review and evaluate all key parameters viz dumping margin or subsidy margin, injury margin and landed value for this chosen POI. The modified AD/ CVD, including the form, would be based on this comprehensive re-computation.”

63. The Authority shall, however, examine the issue concerning need for modification in the form of duty, after it arrives at a conclusion that there has been a change in circumstances of lasting nature, warranting modification of duty.
64. The interested parties have argued that since the domestic industry did not provide injury information in the application, it should be precluded from submitting the same subsequently. The Authority notes that the applicants filed the application for initiation of mid-term review in the form and manner prescribed. The application sought enhancement of duty and contained information relevant for demonstrating the need for review. Having duly satisfied itself on the basis of prima facie evidence substantiating the need for a mid-term review, the Authority initiated the present review. Once a review has been initiated, it is within the powers of the Authority to call for and take on record such information, as may be relevant for arriving at the final findings. The Authority

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further notes that the injury information was provided by the domestic industry within the deadline notified, and therefore, the interested parties had ample opportunity to defend their interests in this regard. Therefore, the Authority finds it appropriate to rely on the injury information submitted by the domestic industry.

65. The domestic industry has claimed that the subject goods are critical to the economy of Bangladesh, and the Government of Bangladesh provides subsidies to neutralize the duties provided. The domestic industry has also highlighted the steep increase in imports of sacking cloth during the period when such cloth was exempt from duties. The Authority, however, notes that subsidies given by Government of subject country hold limited relevance in examining the merits of the present review. The Authority has, therefore, not examined the same.

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

H.1 Submission by the other interested parties

66. The other interested parties have made the following submissions.
- i. The Authority has not examined the submissions of the interested parties in issuance of the final sampling notification, and has not provided reasons for rejecting the submissions made by interested parties.
 - ii. Salim Limited has not consented to being considered as a part of the sample. As per Rule 17(3), selection for sampling shall preferably be made in consultation and consent of exporters/producers.
 - iii. If Salim is included in sampling despite bona fide reasons of closure of its business, then its margins determined will tend to be comparatively higher. This will affect the weighted average margin for other non-sampled producers.
 - iv. Despite complete cooperation and exports in significant quantities, Arnu Jute Mills has been excluded from the sampled producers. No justification has been provided for exclusion of Arnu Jute Mills.
 - v. Hasan Jute & Spinning Mills Limited and Hasan Jute Mills Limited, Janata Jute Mills Limited, Sagar Spinning Mills Limited, Oriental Jute Mills Limited, Sonali Aansh Industries Limited and Sidlaw Textiles (Bangladesh) Limited have exported significant quantities, but have not been sampled.
 - vi. According to Rule 17(3) of the Rules, the DGTR Manual, and the Anti-Dumping Agreement, sample selected must represent the largest percentage of export volume. In the present case, even though exports by Arnu Jute Mills is higher than that of Lovely Jute Mills, the former has been excluded from the sample, while Lovely Jute Mills has been selected.
 - vii. In the sunset review, Arnu Jute was selected as a part of the sampled producers. The same approach of selecting producers based on export volumes should be

- considered in the present case as well, since the mid-term review is a continuation of the same duty framework as the sunset review.
- viii. Global investigating authorities such as those in USA and European Union determine the sample based on largest volume of exports.
 - ix. In the ongoing countervailing duty investigation, the sample has been proposed based on volume of exports.
 - x. In numerous previous investigations, the Authority has determined the sample having regard to higher export volumes, representativeness in the data of the exporting country, and availability of complete and reliable data. However, the same has not been done in the present case.
 - xi. Exclusion of Arnu from sample would result in the application of the residual or weighted average duty rate to its exports. This would not reflect the actual export prices, costs, or dumping margin of Arnu, thereby causing material prejudice to the producer.
 - xii. As per Article 6.10 and 6.10.2 of the Anti-Dumping Agreement, individual margins must be granted to cooperating exporters unless their examination would be unduly burdensome.
 - xiii. The allegations by the domestic industry regarding quality of responses are general in nature, and should not affect the consideration of responses by cooperating producers.
 - xiv. Unless a party refuses the relevant information, or significantly impedes the investigation, the response filed cannot be rejected.
 - xv. Since the questionnaire responses do not require that information with regard to 2020-21 be provided, the responses cannot be considered deficient on grounds of failure to provide such information.
 - xvi. The allegation of particular market situation cannot be accepted, in the absence of a direct and demonstrable impact of government intervention of input costs actually incurred by the producers. The same was also held by Panel in European Union – Cost Adjustment Methodologies II.
 - xvii. The domestic industry has not demonstrated that the alleged distortion in prices of raw jute precludes proper comparison between normal value and export price.

H.2 Submission by the domestic industry

67. The domestic industry has made the following submissions.
 - xviii. A particular market situation exists in Bangladesh, owing to Government regulations, administered support, directed procurement, incentives and controls affecting raw jute prices. The input prices are, therefore, influenced by State action rather than independent market forces, which confers cost advantages to foreign producers.
 - xix. The jute sector in Bangladesh is regulated through the Jute Act, 2017 and the National Jute Policy, 2018, which provide for government oversight of production, procurement, pricing, trade and supply of raw jute and jute goods.

- xx. The Jute Act, *inter alia*, allows the Government of Bangladesh to regulate trade in jute and jute products, undertake public procurement, adopt price stabilization measures, fix minimum and maximum prices for different grades, regulate or prohibit sale or export, direct sales to specific persons, and determine sales prices between parties.
- xxi. Budgetary incentives, free high-yield seeds and agriculture benefits are also provided to farmers for jute cultivation.
- xxii. Producers located in Export Processing Zones and Economic Zones receive additional concessions, including with regard to electricity tariff, stamp duty, and VAT exemptions.
- xxiii. The information provided on record reveals that domestic prices of raw jute are materially lower than export prices.
- xxiv. Under Section 9A(1)(c)(ii) of the Customs Tariff Act, where because of a particular market situation, domestic sales do not permit proper comparison, normal value may be determined on an alternative basis. Reliance in this regard has also been placed on amendments made by European Commission to its Basic Anti-Dumping Regulation (EU) 2016/1036 (notably via 2017/2321 and 2018/825) to address “significant distortions” and “particular market situations”.
- xxv. Since the government control constitutes particular market situation, due to which domestic prices and costs in Bangladesh do not permit a proper comparison, the normal value cannot be determined on the basis of domestic prices in Bangladesh. The normal value is required to be constructed by considering undistorted benchmarks, including international prices of raw jute
- xxvi. Market-intelligence and participation by exporter indicate instances where reported exports exceed installed capacity. Strict verification of capacity and reconciliation with export volumes for all producers (sampled and non-sampled) is required in this regard.
- xxvii. The response filed by foreign producers should not be accepted, unless they are found to be complete in all material aspects.
- xxviii. The responses filed lack consistency with observed trade patterns in regard to capacity, product mix, and pricing. Claims of the exporters are requested to be verified against verified trade data and the overall market trend profile placed on record.
- xxix. In line with global best practice, the Authority should conduct a completeness test before accepting exporter responses to check whether responses cover all company operations relevant to the product under consideration, to ensure credibility of the record.
- xxx. Mere Excel files do not constitute sufficient evidence and relevant information should be called upon for the purpose of verifying the response. Non-confidential version should also be filed of all such information and evidence being filed by the exporters

- xxxi. Weighted-average margin shall be determined having regard to the margins for the cooperative exporters, and rejection of response of a producer has no relevance in this regard.
- xxxii. Any request seeking exclusion from the sample or grant of an individual dumping margin, beyond sample, is inconsistent with the Rules and should be rejected.
- xxxiii. Once Salim Agro has filed a response, it implies an intention to participate in the investigation.
- xxxiv. If Salim Agro has ceased operations, or did not intend to participate, the same should have been brought on record, at appropriate stage, with necessary evidence.
- xxxv. Contrary to arguments of the interested parties, there is no infirmity in the sampling exercise.
- xxxvi. As opposed to the argument of interested parties, the sampling methodology has remained consistent across investigations. The composition of the sample necessarily varies based on the facts of the case.
- xxxvii. The past inclusion of Arnu Jute in the sample does not create any vested right for the producer to be included in the present investigation.

H.3 Examination by the Authority

68. 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 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 profit, as determined in accordance with the rules made under sub-section 6);*
- b) Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transshipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.*

2. The Authority notes that 38 producers / exporters from Bangladesh and 5 producers from Nepal have furnished response to the exporter's questionnaire.

3. As per the provisions of Rule 17, while the Authority shall determine individual dumping margin in respect of all those producers/exporters who have filed questionnaire responses; in a situation where a large number of producers/ exporters from Bangladesh have filed questionnaire responses, the Authority may resort to sampling by limiting the response to a limited number of producers. The Rules provides as follows in this regard.

“17(3) The designated authority shall determine an individual margin of dumping for each known exporter or producer concerned of the article under investigation:

Provided that in cases where the number of exporters, producers, importers or types of articles involved are so large as to make such determination impracticable, it may limit its findings either to a reasonable number of interested parties or articles by using statistically valid samples based on information available at the time of selection, or to the largest percentage of the volume of the exports from the country in question which can reasonably be investigated, and any selection, of exporters, producers, or types of articles, made under this proviso shall preferably be made in consultation with and with the consent of the exporters, producers or importers concerned :

Provided further that the designated authority shall, determine an individual margin of dumping for any exporter or producer, though not selected initially, who submit necessary information in time, except where the number of exporters or producers are so large that individual examination would be unduly burdensome and prevent the timely completion of the investigation.”

69. In view of the large number of responses from Bangladesh, the Authority considered sampling of producers from Bangladesh. The same was proposed vide notification dated 2nd January 2026. After receiving comments from various parties, the sampled producers were notified vide notification dated 10th February 2026. The Authority has adopted a stratified sampling methodology, and selected responding producer exporters for sample amongst the high, medium and low band of export volumes to India. The following producers were considered as a part of the sample.
- i. A. M. Jute Industries Limited, Bangladesh
 - ii. Asha Jute Industries Limited, Bangladesh
 - iii. Bonanza Jute Composite & Diverse Factory Ltd., Bangladesh
 - iv. Lovely Jute Mills Limited, Bangladesh
 - v. M/s Natore Jute Mills, Bangladesh
 - vi. Nawhata Jute Mills Ltd., Bangladesh
 - vii. M/s Poddar Agro Industries, Bangladesh
 - viii. Ranu Agro Industries Ltd., Bangladesh
 - ix. Salim Agro Industries Limited, Bangladesh
 - x. Super Jute Mills Limited, Bangladesh

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70. Salim Agro Industries Limited (“Salim Agro”) initially submitted that it has not consented to being a part of the sampled producers. The Authority notes that while the Rules provide that the sample be selected preferably in consultation with and with the consent of foreign producers, it does not mandate that explicit consent of a producer must be again taken for selection of the producer within a sample, even if the producer has already filed a complete response, with the intention of participating before the Authority. Thereafter, vide letter dated 17th February 2026, Salim Agro withdrew its response from the investigation. Therefore, the response filed has not been considered for the purpose of determination.
71. Arnu Jute Mills Limited (“Arnu Jute”) has contended that it should have been considered as a part of the sample, in line with the findings in the previous sunset review. Further, Arnu Jute and certain other producers claimed that they should have been considered as a part of the sample, based on volume of exports. Under Rule 17(3), the sampled producers may be selected using statistically valid samples based on information available at the time of selection, or having regard to the largest percentage of the volume of the exports from the country in question which can reasonably be investigated. The Authority notes that in the sunset review, the sample was determined to select exporters with different quantum of exports to India. Arnu Jute formed part of the sample, based on such criterion. The same criterion was also applied in the original investigation. In the present mid-term review as well, the Authority has selected responding producer exporters for sample amongst the high, medium and low band of export volumes to India. Such method of sampling, that is, selection of a statistically valid sample, is permissible under the Rules. Once the Authority has opted to determine a statistically valid sample, it is not required to examine whether there is a responding non-sampled producer with a larger export volume than certain producers forming part of sample. Therefore, whether Arnu Jute has higher or lower export volumes than individual producers forming part of the sampled producers is not relevant to the present determination.
72. The Authority does not find merit in the contention of the interested parties that there is a mandatory obligation to consider voluntary responses filed and allow an individual dumping margin to all exporters. Rule 17(3) and its proviso make it amply clear that the Authority may limit examination to certain exporters, where necessary in the interest of timely completion of the investigation.
73. Certain interested parties have claimed that they shall be prejudiced in case the response of certain sampled producers are rejected. However, the Authority notes that the dumping margin and injury margin for the non-sampled cooperative producers has been determined based on the weighted average margin for sampled producers, excluding producers found to have de minimis margins, or for whom the margin has been determined by applying facts available. Therefore, no prejudice shall be caused to the non-sampled producers, due to rejection of response of sampled producers.

74. Further, the following producers from Nepal have submitted a response to the exporter's questionnaire. The response filed by such producers has been considered for the purpose of determination of dumping margin and injury margin.
- xi. Arihant Multi-Fibres Ltd., Nepal
 - xii. Baba Jute Mills Private Limited, Nepal
 - xiii. Shree Pashupatinath Jute Mills Private Limited, Nepal
 - xiv. Shree Raghupati Jute Mills Limited, Nepal
 - xv. Swastik Jute Mills (P) Ltd., Nepal
75. The domestic industry has claimed that a particular market situation exists in Bangladesh, due to government influence and intervention in the raw jute sector. As a result, raw jute, which is the principal input, is supplied to producers in the subject country at prices that are not reflective of fair market conditions. The domestic industry claims that the Government of Bangladesh, through statutory instruments, policy and administrative measures, has influenced and artificially lowered the prices of raw jute. The domestic industry has relied upon the Jute Act, 2017 and the National Jute Policy, 2018 in support of its arguments. However, the Authority notes that even if assuming the raw jute prices are distorted resulting in a particular market situation, the arguments of the domestic industry do not explain why such particular market situation prevents proper comparison between normal value and export price. Further, a parallel anti-subsidy investigation is ongoing with regard to the same product, wherein such factors can be adequately addressed.
76. The Authority notes that as per the provisions of Section 9A(1)(c) of the Customs Tariff Act, 1975, normal value is required to be determined based on the comparable price, in the ordinary course of trade, of the like article, when destined for consumption in the exporting country. However, when because of a particular market situation, such sales do not permit a proper comparison, the normal value may be determined on alternative basis. In this regard, the Panel in Australia – Anti-Dumping Measures on A4 Copy Paper (WT/DS529/R) has also observed as under.

“7.73. Where a "particular market situation" is found to exist, the investigating authority must examine whether "a proper comparison" of the domestic and the export price is permitted or not. We consider that the "proper comparison" language calls for an assessment in respect of the comparison of domestic and export prices.

7.74. The ordinary meaning of the term "proper" is "suitable for a specified or implicit purpose or requirement; appropriate to the circumstances or conditions; ... apt, fitting; correct, right". The term "comparison" can be understood as "the action, or an act, of comparing, or noting the similarities and differences of two or more things". The function of the "permit a proper comparison" test is to determine whether the domestic price can or cannot be used as a basis for comparison with

the export price to identify the existence of dumping. It is implied here in Article 2.2 that the words "a proper comparison" refer to the comparison between the domestic price and the export price. Thus, the purpose of an investigating authority's examination under the second clause of Article 2.2 of the Anti-Dumping Agreement is to determine whether domestic sales of the like product in the ordinary course of trade do not permit a proper comparison between the export price and the domestic sales price because of the particular market situation or the low volume.

7.75. While the proper comparison in Article 2.2 refers to the comparison between the domestic and export prices, a purely numerical comparison between the two prices may not reveal anything about whether the domestic price can be properly compared with the export price. Rather, it is necessary to conduct a qualitative comparison of the domestic and export prices. The phrase "because of the particular market situation" makes clear that the qualitative assessment of whether the domestic and export prices can be properly compared should focus on how the particular market situation affects that comparison. We therefore consider that the "proper comparison" language calls for an assessment of the relative effect of the particular market situation on domestic and export prices. We understand that, in certain circumstances, as a result of this assessment, the investigating authority may conclude that the particular market situation has no effect on the export prices.

7.76. Turning to the assessment of whether "a proper comparison" is not permitted because of the particular market situation, we note that the focus of the analysis is on whether the effect of the particular market situation is such that a proper comparison between domestic sales prices and export prices under examination is not permitted. In other words, the investigating authority must examine the domestic sales in order to determine whether a proper comparison between the two prices is permitted in spite of the effect of the particular market situation. The point is to determine if there is a comparable domestic price (i.e. if there is "the comparable price, in the ordinary course of trade, for the like product when destined for consumption in the exporting country" in the sense of GATT 1994 Article VI:1(b) and Article 2.1 of the Anti-Dumping Agreement). That determination is fact-specific and should be made on a case-by-case basis by the investigating authority assessing the effect of particular market situation on the domestic price in relation to the effect on the export price, if any. This relative assessment is necessary because, as we explain in the following subsection, while a particular market situation may have an effect on both domestic and export prices, it does not follow that the impact on domestic and export prices will be the same. If the investigating authority finds that because of a particular market situation a proper comparison of the domestic price and the export price is not permitted, it is required to give a reasoned and adequate explanation of its conclusion."

77. The Authority notes that if raw material prices are lower, as claimed by the domestic industry, it will result in lower selling price of the final product generally, irrespective of whether such final product is meant for domestic market or export market, unless proved otherwise. While it is not denied that there may be cases where the raw material prices disproportionately affect the domestic and export prices, the same has not been demonstrated to be the case in the present situation. In view of the same, the Authority has not found it appropriate to conclude that a particular market situation prevented proper comparison of normal value with export price in Bangladesh, warranting construction of normal value.
78. The normal value and export prices for all the producers/exporters from the subject countries have been determined as below:

Determination of Normal Value and Export Price

H.3.1. Normal value for Bangladesh

Normal value for M/s A. M. Jute Industries Limited

79. During the period of investigation, M/s A. M. Jute Industries Limited (“A. M. Jute”) has sold ***MT of goods in domestic market directly to unrelated customers. A. M. Jute has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
80. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. A. M. Jute has not claimed any price adjustments from its domestic sales. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production of the PCN with a reasonable addition towards selling, general and administrative expenses and profits.
81. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for M/s Asha Jute Industries Limited

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82. During the period of investigation, M/s Asha Jute Industries Limited (“Asha Jute”) has not sold goods in domestic market. In the absence of domestic sales, the Authority has considered the cost of production of the producer as the basis for the purpose of determining the normal value.
83. The Authority determined the normal value based on cost of production with reasonable additions towards selling, general and administration expenses and profits. The product type-wise and weighted average normal value so determined has been mentioned in the dumping margin table.

Normal value for M/s Bonanza Jute Composite & Diverse Factory Ltd.

84. During the period of investigation, M/s Bonanza Jute Composite & Diverse Factory Ltd. (“Bonanza Jute”) has sold ***MT of goods in domestic market directly to unrelated customers. Bonanza Jute has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
85. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Bonanza Jute has not claimed any price adjustments from its domestic sales. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.

Normal value for M/s Lovely Jute Mills Limited

86. During the period of investigation, M/s Lovely Jute Mills Limited (“Lovely Jute”) has sold ***MT of goods in domestic market directly to unrelated customers. Lovely Jute has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
87. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Lovely Jute has not

claimed any price adjustments from its domestic sales. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.

88. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for M/s Natore Jute Mills

89. During the period of investigation, M/s Natore Jute Mills (“Natore”) has sold ***MT of goods in domestic market directly to unrelated customers. Natore has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
90. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Natore has claimed price adjustments on account of inland transportation from its domestic sales and the same have been allowed by the Authority after verification. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.
91. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for Nawhata Jute Mills Ltd.

92. During the period of investigation, Nawhata Jute Mills Ltd. (“Nawhata”) has sold ***MT of sacking cloth in domestic market directly to unrelated customers. Nawhata has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
93. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on

the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Nawhata has not claimed any price adjustments from its domestic sales. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.

94. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for M/s Poddar Agro Industries

95. During the period of investigation, Poddar Agro Industries (“Poddar”) has sold ***MT of goods in domestic market directly to unrelated customers. Poddar has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
96. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Poddar has not claimed any price adjustments from its domestic sales. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.
97. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for Ranu Agro Industries Ltd.

98. It is noted from the response that during the period of investigation, Ranu Agro Industries Ltd. (“Ranu Agro”) has sold ***MT of goods in domestic market directly to unrelated customers. Ranu Agro has exported *** MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
99. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more

than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Ranu Agro has not claimed any price adjustments from its domestic sales. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.

100. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for Super Jute Mills Limited

101. It is noted from the response that during the period of investigation, Super Jute Mills Limited (“Super Jute”) has sold ***MT of goods in domestic market directly to unrelated customers. Super Jute has exported ***MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
102. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Super Jute has claimed price adjustments on account of inland transportation and packing cost from its domestic sales and the same have been allowed by the Authority after verification. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.
103. The product-type wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for all other producers / exporters from Bangladesh

104. The dumping margin for all other cooperative non-sampled producers has been determined based on the weighted average margin for the cooperative sampled producers. The normal value for all other producers and exporters, that have not participated in the present investigation, has been determined as per facts available. The same has been mentioned in the dumping margin table.

H.3.2. Export price for Bangladesh

Export price for A. M. Jute Industries Limited

105. During the period of investigation, A. M. Jute has sold ***MT of Jute Yarn and *** MT of Hessian Cloth directly to unrelated customers in India.
106. The export price has been determined based on the price of sale charged by the exporter for sales to unrelated customers in India. A. M. Jute has claimed adjustments on account of ocean freight & port expenses and inland transportation and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by A. M. Jute, and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for Asha Jute Industries Limited

107. During the period of investigation, Asha Jute has exported *** MT of Jute Yarn and *** MT of Sacking cloth directly to unrelated customers in India.
108. The export price has been determined based on the price of sale charged by the exporter for sales to unrelated customers in India. Asha Jute has claimed adjustments on account of inland transportation, port and other related expenses, packing cost and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Asha Jute and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for Bonanza Jute Composite & Diverse Factory Ltd.

109. During the period of investigation, Bonanza Jute has sold *** MT of Jute Yarn through unrelated trader and *** MT of Sacking bags directly to unrelated customers in India.

Bonanza Jute → Unrelated customers in India

Bonanza Jute → [Monem Jute Marketing] → Unrelated customers in India

Bonanza Jute → [Vertex International Limited] → Unrelated customers in India

Bonanza Jute → [Bangla Pat Diversified Limited] → Unrelated customers in India

110. The unrelated traders who have exported goods to India sourced from Bonanza Jute have not cooperated before the Authority. It is noted that the exports through traders account for entirety of the exports of jute yarn. In the absence of cooperation by the unrelated

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traders, the export price and landed price to India cannot be accurately determined. Therefore, in the absence of response by traders forming part of the channel of distribution, the Authority finds that an individual dumping margin and injury margin cannot be allowed to the producer insofar as jute yarn is concerned.

111. As regards the exports of sacking bags, the export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Bonanza Jute has claimed adjustments on account of inland transportation and port and other related expenses and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Bonanza Jute and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for Lovely Jute Mills Limited

112. During the period of investigation, Lovely Jute has sold *** MT of Jute Sacking bags directly to unrelated customers in India.
113. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Lovely Jute has claimed adjustments on account of freight, inland transportation, port expenses and packing expenses and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Lovely Jute and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Natore Jute Mills

114. During the period of investigation, **M/s Natore Jute Mills** (herein after referred to as 'Natore') has sold *** MT of Sacking cloth and *** MT of Jute Yarn directly to unrelated customers in India.
115. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Natore has claimed adjustments on account of freight, inland transportation, port expenses and C&F bill and commission charges and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Natore and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

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Export price for Nawhata Jute Mills Ltd.

116. During the period of investigation, Nawhata has sold *** MT of Sacking Cloth directly to unrelated customers in India.
117. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Nawhata has claimed adjustments on account of swift charge/foreign bank charge, C&F expenses, and commission and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Nwahata and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Poddar Agro Industries

118. During the period of investigation, Poddar has sold *** MT of Sacking bags, *** MT of Sacking cloth and *** MT of Jute Yarn directly to unrelated customers in India.
119. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Poddar has claimed adjustments on account of swift bank/foreign charges, freight charges, inland transportation, port expenses and C&F commission and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Poddar and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Ranu Agro Industries Ltd.

120. During the period of investigation, Ranu Agro has sold *** MT of Sacking Bags and *** MT of Sacking Cloth directly to unrelated customers in India.
121. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Ranu Agro has claimed adjustments on account of swift charge/foreign bank charge, freight charges, inland transportation, port charges and other expenses, C&F Bill, and commission and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Ranu Agro and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Super Jute Mills Limited

122. During the period of investigation, Super Jute has sold ***MT of Jute Yarn, *** MT of Sacking Cloth and *** MT of Sacking bags directly to unrelated customers in India.
123. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Super Jute has claimed adjustments on account of inland transportation, port and other related expenses, packing cost and other deductions and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Super Jute and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for other producers / exporters in Bangladesh

124. The Authority has determined the net export price for non-sampled cooperating producers/ exporters from Bangladesh on the basis of weighted average net export price of the sampled producers from Bangladesh. The export price for all other non-cooperating producers and exporters of Bangladesh has been determined based on facts available and the same is mentioned in the dumping margin table below.

H.3.3. Normal value for Nepal

Normal value for Arihant Multi-Fibres Ltd. and Shree Raghupati Jute Mills Limited

125. During the period of investigation, Arihant Multi-Fibres Ltd. (“Arihant”) has sold *** MT of goods in domestic market directly to unrelated customers. Arihant has exported *** MT of product under consideration to India during the period of investigation. Its related producer, Shree Raghupati Jute Mills Limited (“Shree Raghupati”) has sold *** MT of goods in domestic market directly to unrelated customers. Shree Raghupati has exported *** MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
126. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Arihant and Shree Raghupati have claimed price adjustments on account of credit costs and the same has been allowed by the Authority after verification. For PCNs where negligible volume of

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sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.

127. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below.

Normal value for Baba Jute Mills Private Limited

128. During the period of investigation, Baba Jute Mills Private Limited (“Baba Jute”) has sold *** MT of goods in domestic market in the domestic market directly to unrelated customers. Baba Jute has exported *** MT of product under consideration to India during the period of investigation. The Authority notes that the domestic sales are in sufficient volumes when compared with exports to India.
129. To determine the normal value, the Authority has conducted ordinary course of trade test to determine profit by making domestic sales transactions with reference to the cost of production of the subject goods, on a PCN wise basis. In case of PCNs, with where more than 80% of sales were made at profits, the normal value has been determined based on the ex-factory selling price. Where less than 80% sales were made at profits, the normal value has been determined based on selling price of profitable sales. Baba Jute has claimed price adjustments on account of credit costs from its domestic sales and the same has been allowed by the Authority after verification. For PCNs where negligible volume of sales were made at profits, or where the PCN has not been sold in the home market, the normal value has been determined based on cost of production, plus a reasonable addition towards selling, general and administrative expenses and profits.
130. The product type-wise and weighted average normal value at ex-factory level has been calculated as mentioned in the dumping margin table below

Normal value for M/s Shree Pashupatinath Jute Mills Private Limited

131. During the period of investigation, M/s Shree Pashupatinath Jute Mills Private Limited (“SPJMPL”) has not sold goods in domestic market. In the absence of domestic sales, the Authority has considered the cost of production of the producer as the basis for the purpose of determining the normal value.
132. The Authority determined the normal value based on cost of production with reasonable additions towards selling, general and administration expenses and profits. The PCN wise and weighted average normal value so determined has been mentioned in the dumping margin table.

Normal value for M/s Swastik Jute Mills (P) Ltd.

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133. During the period of investigation, Swastik has sold *** MT of goods in domestic market in the domestic market directly to unrelated customers. Swastik Jute has exported *** MT of product under consideration to India during the period of investigation. Therefore, the producer does not have domestic sales in sufficient quantities to permit the determination of normal value. In the absence of sufficient volume of domestic sales, the Authority has considered the cost of production of the producer as the basis for the purpose of determining the normal value.
134. The Authority determined the normal value based on cost of production with reasonable additions towards selling, general and administration expenses and profits. The PCN-wise and weighted average normal value so determined has been mentioned in the dumping margin table.

Normal value for all other producers / exporters from Nepal

135. The normal value for all other producers and exporters, that have not participated in the present investigation, has been determined as per facts available. The same has been mentioned in the dumping margin table.

H.3.4. Export price for Nepal

Export price for M/s Arihant Multi-Fibres Ltd. and Shree Raghupati Jute Mills Limited

136. During the period of investigation, Arihant has sold *** MT of Hessian, *** MT of Sacking and *** MT of Jute Yarn directly to unrelated customers in India. During the period of investigation, Shree Raghupati has sold *** MT of Hessian, *** MT of Sacking and *** MT of Jute Yarn directly to unrelated customers in India.

The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Arihant has claimed adjustments on account of Customs service fees, credit cost, certificate of origin expenses, and brokerage/commission. Shree Raghupati has claimed adjustments on account of Customs service fees, credit cost, Certificate of Origin expenses, and brokerage/commission. The same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Arihant and Shree Raghupati and compared the same with the normal value for the respective PCN by each producer. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Baba Jute Mills Private Limited

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137. During the period of investigation, Baba Jute has sold *** MT of Hessian, *** MT of Sacking and *** MT of Jute Yarn directly to unrelated customers in India.
138. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Baba Jute has claimed adjustments on account of Customs service fees, credit cost, certificate of origin expenses, and export commission and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Baba Jute and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Shree Pashupatinath Jute Mills Private Limited

139. During the period of investigation, SPJMPL has sold *** MT of Hessian, *** MT of Sacking and *** MT of Jute Yarn directly to unrelated customers in India.
140. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. SPJMPL has claimed adjustments on account of Customs service fees, credit cost, Certificate of Origin charges, and other expenses and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by SPJMPL and compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for M/s Swastik Jute Mills (P) Ltd.

141. During the period of investigation, Swastik has sold *** MT of Hessian, *** MT of Sacking and *** MT of Jute Yarn directly to unrelated customers in India.
142. The export price has been determined based on the price of sale charged by the producer for sales to unrelated customers in India. Swastik has claimed adjustments on account of Customs service fees, Certificate of origin charges, credit cost, commission and other deduction and the same have been allowed by the Authority after verification. The Authority has calculated PCN-wise export price for exports of goods produced by Shree Raghupati compared the same with the normal value for the respective PCN. A weighted average dumping margin was determined accordingly. The net export price and dumping margin so determined has been mentioned in the table below.

Export price for other producers / exporters in Nepal

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143. The export price for all other non-cooperating producers and exporters from Nepal has been determined based on facts available and the same is mentioned in the dumping margin table below.

H.3.5. Dumping margin

144. Based on normal value and export price as determined above, the dumping margin has been determined below.

SN	Particulars	Volume Exported	Normal Value	Export Price	Dumping Margin	Dumping Margin	Dumping Margin
		MT	USD/MT	USD/MT	USD/MT	%	Range
A	Bangladesh						
1	A. M. Jute Industries Limited						
a	Jute Yarn	***	***	***	***	***	Negative
b	Hessian	***	***	***	***	***	Negative
c	Weighted average	***	***	***	***	***	Negative
2	Asha Jute Industries Limited						
a	Jute Yarn	***	***	***	***	***	5-15%
b	Sacking Bag / Cloth	***	***	***	***	***	5-15%
c	Weighted average	***	***	***	***	***	5-15%
3	Bonanza Jute Composite & Diverse Factory Ltd.						
a	Sacking Bag / cloth	***	***	***	***	***	Negative
b	Weighted average	***	***	***	***	***	Negative
4	Lovely Jute Mills Limited						
a	Sacking Bag / Cloth	***	***	***	***	***	5-15%
b	Weighted average	***	***	***	***	***	5-15%
5	M/s Natore Jute Mills						
a	Jute Yarn	***	***	***	***	***	5-15%
b	Sacking Cloth	***	***	***	***	***	Negative
c	Weighted average	***	***	***	***	***	Negative
6	Nawhata Jute Mills Ltd.						
a	Sacking Bag / Cloth	***	***	***	***	***	Negative
b	Weighted average	***	***	***	***	***	Negative
7	M/s Poddar Agro Industries						
a	Jute Yarn	***	***	***	***	***	Negative
b	Sacking Bag / Cloth	***	***	***	***	***	Negative

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c	Weighted average	***	***	***	***	***	Negative
8	Ranu Agro Industries Ltd.						
a	Sacking Bag / Cloth	***	***	***	***	***	Negative
c	Weighted average	***	***	***	***	***	Negative
9	Super Jute Mills Limited						
a	Jute Yarn	***	***	***	***	***	10-20%
b	Sacking Bag / Cloth	***	***	***	***	***	10-20%
c	Weighted average	***	***	***	***	***	10-20%
10	Non-Sampled Cooperative Producers						
a	Jute Yarn	***	***	***	***	***	5-15%
b	Sacking Bag / Cloth	***	***	***	***	***	5-15%
c	Hessian	Not Determined					
d	Weighted average	***	***	***	***	***	5-15%
11	Any other producer						
a	Jute Yarn	***	***	***	***	***	55-65%
b	Sacking Bag / Cloth	***	***	***	***	***	40-50%
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	45-55%
B	Nepal						
1	Arihant Multi-Fibres Ltd.	***	***	***	***	***	
a	Jute Yarn	***	***	***	***	***	De Minimis
b	Sacking Bag	***	***	***	***	***	Negative
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	De Minimis
2	Shree Raghupati Jute Mills Limited						
a	Jute Yarn	***	***	***	***	***	0-10%
b	Sacking Bag	***	***	***	***	***	Negative
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	0-10%
3	Arihant Multi-Fibres Ltd. and Shree Raghupati Jute Mills Limited						
a	Jute Yarn	***	***	***	***	***	De Minimis
b	Sacking Bag	***	***	***	***	***	Negative
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	0-10%
4	Baba Jute Mills Private Limited						

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a	Jute Yarn	***	***	***	***	***	0-10%
b	Sacking Bag	***	***	***	***	***	20-30%
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	10-20%
5	Shree Pashupatinath Jute Mills Private Limited						
a	Jute Yarn	***	***	***	***	***	0-10%
b	Sacking Bag	***	***	***	***	***	0-10%
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	0-10%
6	Swastik Jute Mills (P) Ltd.	***	***	***	***	***	
a	Jute Yarn	***	***	***	***	***	10-20%
b	Sacking Bag	***	***	***	***	***	5-15%
c	Hessian	***	***	***	***	***	0-10%
d	Weighted average	***	***	***	***	***	0-10%
7	Any other producer						
a	Jute Yarn		***	***	***	***	10-20%
b	Sacking Bag		***	***	***	***	20-30%
c	Hessian		***	***	***	***	20-30%
d	Weighted average		***	***	***	***	20-30%

I. ASSESSMENT OF INJURY AND CAUSAL LINK

I.1. Views of the other interested parties

145. The other interested parties have made the following submissions with regard to injury, causal link, and injury margin:

- a. The Authority has previously found absence of dumping by major producers from Bangladesh, indicating that the cause of concern for the domestic industry is not the imports from Bangladesh.
- b. Indian Government procures Indian made jute sacking bags from the domestic producers, and such domestic producers enjoy monopoly in the market.
- c. The fact that the imports have increased demonstrates that the imports are necessitated due to demand-supply gap in the country.
- d. The sales of the domestic industry have increased, despite the decline in import prices, indicating absence of correlation between the two.
- e. Market share of imports from Bangladesh has declined in the period of investigation.

I.2. Views of the domestic industry

146. The domestic industry has made the following submissions with regard to injury, causal link, and injury margin:
- a. The jute industry is divided into two segments – government procurement and open market, which have been previously examined separately. The same approach should be adopted in the present case as well.
 - b. Domestic industry is continuing to suffer the material injury on account of continued dumped imports from the subject countries.
 - c. Contrary to arguments made, the imports from subject countries have continued to increase despite imposition of duty, in absolute terms and in relation to consumption.
 - d. The imports have increased, even though the domestic producers had sufficient capacity to meet the domestic demand.
 - e. The imports of the product have increased by 88% since 2011-12 to the period of investigation, despite a decline in demand during this period. Such increase has been at the cost of the market share of the domestic industry.
 - f. The share of imports in open market has increased dramatically from 20% to 68%.
 - g. Since the duty quantum on yarn from Bangladesh was low, the imports of yarn increased significantly. Further, during the period when there was no duty applicable on sacking cloth, due to an error in Customs notification, the imports of such product increased steeply.
 - h. Since the duty quantum on hessian and sacking bags from Nepal was low, the imports of such products increased, despite duties.
 - i. The domestic market in the subject countries is insignificant compared to the capacities installed. The focus of the governments of the subject countries, is to increase the domestic production and exports. India is the single largest market for the exports from Bangladesh.
 - j. The landed price of imports has declined over the period.
 - k. The subject imports are undercutting and suppressing the prices of the domestic industry.
 - l. Production and capacity utilization of the domestic industry increased till 2022-23 but have declined in the period of investigation.
 - m. With the increase in import volumes, the Indian industry has lost sales volume in the open market.
 - n. The average inventories of the domestic industry have increased, indicating weakened offtake of domestically produced goods.
 - o. While the market share of imports has increased, the domestic producers have lost market.
 - p. The profits, cash profits and return on capital employed of the domestic industry in the open market have declined significantly.
 - q. Production of subject jute products is highly capital, manpower, machineries, and space intensive, considering that the raw jute is converted into finished yarn, fabric, and bags.

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- r. The domestic industry employs 33,625 employees, with significant employment created in the jute industry. If operations of the industry are not viable, it would not be able to service their wages.
- s. The growth of the domestic industry has been adverse in both volume and profitability parameters.
- t. The arguments of interested parties with regard to sales volume and prices of the domestic industry, and market share of imports rely on the consolidated data, without segregating for open market.
- u. Contrary to argument of the interested parties, the exemption of certain exporters from duty does not imply lack of injury, as it does not negate dumping by other exporters.
- v. The absence of competition in government procurement does not negate the injury faced in the open market.
- w. The injury to the domestic industry has not been caused by other factors. There is causal link between dumping of the subject goods and the injury to the domestic industry.

I.3. Examination by the Authority

147. As noted hereinabove, the scope of injury analysis in a mid-term review shall be limited to examining whether the circumstances prevailing at the time of original imposition have altered to such an extent as to justify withdrawal or modification of the duty. The Authority is not required to come to a conclusion of existence of injury, but is required to examine if the injury is not likely to continue or recur, if the duty is withdrawn. Having regard to the same, the Authority has examined the arguments and counter-arguments of the interested parties with regard to injury and causal link. The analysis made by the Authority hereunder addresses the various submissions made by the interested parties.
148. While the Authority is required to examine whether the withdrawal of duty is not likely to continue or recur, it has applied the same parameters as that notified under Rule 11 read with Annexure – II of the Anti-Dumping Rules.
149. The domestic industry has contended that there are two market segments in the present case – open market and government procurement. While the domestic industry is insulated against imports in the government procurement, it has faced competition against dumped imports in the open market. The domestic industry also submitted its segregated injury data, and the other interested parties had an opportunity to make submissions with regard to the same. The other interested parties have also acknowledged that the domestic industry does not compete with imports in government procurement. The Authority notes that in the previous investigations, the Authority has conducted injury analysis for the domestic industry as a whole, as well as segregated injury analysis for the two market segments. Since the present investigation is a mid-term review, and the focus is on examining whether the domestic industry is not likely to face injury if the

anti-dumping duty is withdrawn, the Authority has examined injury for the domestic market as a whole, with due regard given to its performance in the open market.

I.3.1 Cumulative Assessment of Injury

150. Article 3.3 of WTO agreement and 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. The margin of dumping established in relation to the imports from each country is more than two percent expressed as percentage of export price and the volume of the imports from each country is three percent (or more) of the import of like article or where the export of individual countries is less than three percent, the imports collectively account for more than seven percent of the import of like article, and
 - b. A cumulative assessment of the effect of imports is appropriate in light of the conditions of competition between the imported products and the conditions of competition between the imported products and the like domestic articles.
151. In the instant case, volume of imports and dumping margin from each of the subject countries are more than the de-minimis. Further, the imports from the subject countries and the product manufactured by the domestic industry have inter-se comparable properties and is being used for the same applications and by the same segment of customers. Thus, the subject imports are competing in the Indian market inter-se as well as with the subject goods manufactured by the domestic industry.
152. The Authority thus, concludes that it would be appropriate to undertake cumulative assessment of injury in the present investigation for the following reasons.
- a. The subject goods are being dumped into India from the subject countries.
 - b. The margin of dumping from each of the subject countries is more than the *de minimis* limits prescribed under the Rules.
 - c. The volume of imports from each of the subject countries is individually more than 3% of the total volume of imports.
 - d. Cumulative assessment of the effects of import is appropriate as the imports from the subject countries not only directly compete with the imports from each of the subject countries but also the like articles offered by the domestic industry in the Indian market.

I.3.2 Volume effect of dumped imports

i. Assessment of Demand/ Apparent Consumption

153. The Authority, for the purpose of the present investigation, has defined demand or apparent consumption of the product in India as the sum of domestic sales of the Indian

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producers and imports from all sources. The demand so assessed is given in the table below.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25	2024-25 (Dumped Imports)
Sales of domestic industry	MT	2,79,482	3,12,409	2,98,242	2,51,791	
Sales of other producers	MT	7,65,564	9,04,009	9,28,357	7,13,093	
Subject imports	MT	1,12,734	1,39,520	1,90,272	1,66,416	1,39,696
Un-dumped imports from subject countries	MT					26,720
Other imports	MT	-	-	-	-	-
Demand/Consumption	MT	11,57,780	13,55,939	14,16,870	11,31,299	

Source: Imports as per DG Systems data, and sales of domestic industry and other domestic producers as per injury information furnished by domestic industry

154. The Authority notes that the demand for the subject goods has increased till 2023-24 and declined in the period of investigation.

155. The Authority has also examined the demand in the open market. It is noted that the demand in the open market has shown the same trend.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25	2024-25 (Dumped Imports)
Sales of domestic industry	MT	97,753	73,035	82,242	95,747	
Sales of other producers	MT	1,22,227	98,505	73,078	14,673	
Subject imports	MT	1,12,734	1,39,520	1,90,272	1,66,416	1,39,696
Un-dumped imports from subject countries	MT					26,720
Other imports	MT	-	-	-	-	-
Demand (open market)	MT	3,32,714	3,11,060	3,45,592	2,76,835	

Source: Imports as per DG Systems data, and sales of domestic industry and other domestic producers in open market as per segregated injury information furnished by domestic industry in its post-hearing written submissions

ii. Imports in absolute and relative terms

156. With regard to the volume of dumped imports, it is required to be considered whether there has been a significant increase in dumped imports either in absolute terms or relative to production or consumption in India. The volume of imports over the injury period was as follows:

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Particulars	Unit	2021-22	2022-23	2023-24	2024-25	2024-25 (Dumped Imports)
Bangladesh	MT	69,693	94,652	1,43,815	1,17,523	99,668
Nepal	MT	43,041	44,868	46,456	48,893	40,028
Subject imports	MT	1,12,734	1,39,520	1,90,272	1,66,416	1,39,696
Un-dumped imports from subject countries	MT					26,720
Other imports	MT	-	-	-	-	-
Total imports	MT	1,12,734	1,39,520	1,90,272	1,66,416	1,66,416
Consumption	MT	11,57,780	13,55,939	14,16,870	11,31,299	11,31,299
Indian production	MT	10,80,000	12,46,000	12,57,000	9,88,010	9,88,010
Imports from subject countries in relation to						
Indian production	%	10%	11%	15%	17%	14%
Indian consumption	%	10%	10%	13%	15%	12%
Consumption in open market	%	34%	45%	55%	60%	50%
Total imports	%	100%	100%	100%	100%	84%

Source: Imports as per DG Systems data, Indian production as per statement of Indian production provided as part of injury annexures

157. The Authority notes that:

- i. The volume of subject imports has increased over the injury period. The subject imports have increased by 69% in 2023-24 as compared to base year. In the period of investigation, the subject imports declined compared to previous year. However, the imports continue to remain higher than the base year. In this regard, it is seen that while the un-dumped imports can be segregated during the period of investigation, no such segregation can be made in previous years.
- ii. The decline in imports in the period of investigation appears to be in response to the decline in demand. During the period of investigation, the demand has declined by 20% compared to the previous year. However, the imports from subject countries (dumped and un-dumped) registered a decline by only 13%. Over the injury period, while the demand has declined marginally, the subject imports have increased significantly.
- iii. The share of imports in the open market has also increased significantly, with the subject imports accounting for 51% of the market. The total imports from subject countries account for 60% of the market.
- iv. The imports from subject countries have increased significantly in relation to consumption, by 51% over the injury period. Compared to the previous year, the total imports from subject countries have increased by 9% in relation to consumption. Since the un-dumped imports have only been segregated for the

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period of investigation, the dumped imports in relative terms do not show a commensurate increase, due to the volumes in previous years including data of such producers, that have found to be un-dumped.

- v. The imports from subject countries have also increased in relation to Indian production, from 10% in the base year, to 17% in the period of investigation, registering an increase of 61%. The imports have also increased by 11% in relation to production compared to previous year.
- vi. The imports from subject countries account for entirety of the imports into India, while the dumped imports account for 84% of the total imports.

I.3.3 Price effect of dumped imports on domestic industry

158. With regard to the price effect of the imports from the subject countries, it is required to be analysed whether there has been a significant price undercutting by the alleged imports as compared to price of the like article 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 imports from the subject countries has been examined with reference to price undercutting, price suppression and price depression, if any.

i. Price undercutting

159. For the purpose of price undercutting analysis, the net sales realisation of the domestic industry has been compared with the landed price of imports from subject countries, as below.

Particulars	Unit	Yarn	Hessian	Sacking *	Total	Open market #	Total (Dumpe d Imports)
Import Volume	MT	59,046	34,752	72,618	1,66,416	1,66,416	140,243
Selling price	₹/MT	***	***	***	***	***	***
Landed price	₹/MT	77,122	104,957	83,114	85,549	85,549	85,296
Price undercutting	₹/MT	***	***	***	***	***	***
Price undercutting	%	***	***	***	***	***	***
Price undercutting	Range	10-20%	20-30%	20-30%	15-25%	20-30%	20-30%

Source: Imports and import prices as per DG Systems data, and prices of domestic industry as per PCN-wise data and segregated data for open market submitted.

** Sacking bag and cloth in case of Bangladesh, sacking cloth in case of Nepal.*

Excluding Government Supplies.

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160. It is noted that the subject imports are undercutting the prices of the domestic industry in each of the product types – yarn, hessian and sacking. The weighted average price undercutting is positive and significant. Further, the subject imports are also undercutting the prices of the domestic industry in the open market.

ii. Price Suppression or Depression

161. The Authority has examined whether the subject imports have suppressed or depressed the domestic prices. It is noted from the movement of cost of sales and selling price of the domestic industry that both parameters declined over the injury period, with the decline in selling price being more pronounced than the decline in cost of sales.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25	2024-25 (Dumped Imports)
Yarn						
Landed price	₹/MT	98,487	86,227	72,692	77,122	77,305
Trend	Indexed	100	88	74	78	78
Cost of sales	₹/MT	***	***	***	***	***
Trend	Indexed	100	92	86	88	88
Selling price	₹/MT	***	***	***	***	***
Trend	Indexed	100	87	80	88	88
Hessian						
Landed price	₹/MT	1,24,561	1,18,496	1,06,688	1,04,957	104,941
Trend	Indexed	100	95	86	84	84
Cost of sales	₹/MT	***	***	***	***	***
Trend	Indexed	100	101	89	85	85
Selling price	₹/MT	***	***	***	***	***
Trend	Indexed	100	96	88	82	82
Sacking*						
Landed price	₹/MT	1,02,151	89,307	79,764	83,114	80,619
Trend	Indexed	100	87	78	81	79
Cost of sales	₹/MT	***	***	***	***	***
Trend	Indexed	100	96	89	92	92
Selling price	₹/MT	***	***	***	***	***
Trend	Indexed	100	95	89	91	91
Total subject goods as a whole						
Landed price	₹/MT	1,06,731	93,844	81,313	85,549	85,296
Trend	Indexed	100	88	76	80	80
Cost of sales	₹/MT	***	***	***	***	***
Trend	Indexed	100	96	89	92	92

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Selling price	₹/MT	***	***	***	***	***
Trend	Indexed	100	94	88	90	90
Open Market						
Landed price	₹/MT	1,06,731	93,844	81,313	85,549	85,296
Trend	Indexed	100	88	76	80	80
Cost of sales	₹/MT	***	***	***	***	***
Trend	Indexed	100	101	85	88	88
Selling price	₹/MT	***	***	***	***	***
Trend	Indexed	100	93	79	81	81

Source: Imports and import prices as per DG Systems data, and prices of domestic industry as per PCN-wise data and segregated data for open market submitted.

** Sacking bag and cloth in case of Bangladesh, sacking cloth in case of Nepal*

162. It is noted that the prices of the domestic industry have moved almost in tandem with the changes in cost over the period, insofar as yarn and sacking are concerned. Particularly, in case of yar, while the prices declined steeply in 2022-23, they have relatively recovered during the period of investigation. However, in hessian, while the cost declined by 15% over the injury period, the decline in selling price was much higher.
163. On an overall basis, the selling price and cost of sales have declined in 2022-23 and 2023-24, before recovering in the period of investigation. Over the injury period, while the cost of sales has declined by 8%, the selling price has declined by 10%. The decline in landed price has been much steeper. However, the Authority has also segregated and examined the trends in prices in the open market. It is noted that on a year-on-year basis, while the cost remained the same in 2022-23, the selling price declined by 7% compared to the previous year. Thereafter, in 2023-24, the cost and selling price reduced in tandem, before increasing in the period of investigation. Over the injury period, while the overall cost of goods sold in open market has reduced by 12%, the selling price has declined by 19%. Therefore, the imports have depressed the prices of the domestic industry.

I.3.4 Economic Parameters of the Domestic Industry

164. Annexure II to the Anti-Dumping Rules require that the determination of the injury shall involve an objective examination of the consequent impact of dumped imports on the domestic producers of the subject goods. With regards to the consequent impact of these imports on the domestic producers of subject goods, the Rules further provide that the examination of the impact of the dumped imports on the domestic industry would include an objective 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, actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments.

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Accordingly, performance of the domestic industry has been examined over the injury period.

i. Capacity, production, capacity utilization and sales

165. The performance of the domestic industry with regard to capacity, production, sales and capacity utilization over the injury period was as below:

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Capacity	MT	4,28,072	4,34,072	4,34,072	4,34,072
Total production in plant	MT	3,14,436	3,41,991	3,28,643	2,71,602
Capacity utilization	%	73%	79%	76%	63%
Production of subject goods	MT	3,14,143	3,41,647	3,28,301	2,71,229
Domestic sales	MT	2,79,482	3,12,409	2,98,242	2,51,791
Export sales	MT	33,183	28,400	26,416	29,431
Sales in open market	MT	1,96,318	2,48,798	2,16,055	1,56,917
Sales for government procurement	MT	74,909	60,481	79,382	90,729

Source: As per injury information submitted by domestic industry, including segregated data for open market submitted in post hearing written submissions.

166. The Authority has examined the trends in capacity, production, capacity utilisation and sales of the domestic industry. The Authority notes that:

- i. It is noted that installed capacity increased only marginally over the injury period.
- ii. Production and capacity utilisation increased up to 2022-23 and thereafter declined during the period of investigation. The capacity utilization of the domestic industry is underutilized, despite significant demand in the market.
- iii. The domestic sales volume has increased in 2022-23, and declined thereafter. The sales volume of the domestic industry has reduced by 10% over the period. By contrast, the demand has declined by only 2%.
- iv. As highlighted by other interested parties and the domestic industry, the domestic industry is insulated from competition in government procurement. The Authority notes that the sales for government procurement have increased by 21% over the period.
- v. By contrast, the sales in open market have declined by 20% over the injury period, and by 27% compared to the previous year. Therefore, the domestic industry has lost sales volume in the open market.

ii. Market share in demand

167. The market share of subject imports, domestic industry and other producers over the period was as under.

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Particulars	Unit	2021-22	2022-23	2023-24	2024-25	2024-25 (Dumped Imports)
Share in total demand						
Domestic industry	%	24%	23%	21%	22%	22%
Other producers	%	66%	67%	66%	63%	63%
Subject imports	%	10%	10%	13%	15%	12%
Un-dumped imports	%					3%
Other imports	%	0%	0%	0%	0%	0%
Share in open market						
Domestic industry	%	29%	23%	24%	35%	35%
Other producers	%	37%	32%	21%	5%	5%
Subject imports	%	34%	45%	55%	60%	50%
Un-dumped imports	%					10%
Other imports	%	0%	0%	0%	0%	0%

Source: Imports as per DG Systems data. Sales of domestic industry and other producers, as per injury information submitted by domestic industry, including segregated data for open market submitted in post hearing written submissions.

168. It is noted that the market share of the domestic industry, as well as that of the Indian industry as a whole, has declined over the injury period. In contrast, the market share of imports from subject countries has increased. If the comparison is made with reference to share in demand in the open market, while the domestic industry has gained market share, the Indian industry as a whole has lost market. In the meanwhile, the share of imports from subject countries has increased. Thus, over the injury period, the subject imports have gained market share at the expense of the domestic producers.

iii. Inventory

169. Inventories of the domestic industry over the injury period were as follows.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Opening inventory	MT	8,763	9,538	14,061	18,275
Closing inventory	MT	9,504	14,061	18,275	11,554
Average inventory	MT	9,133	11,800	16,168	14,914

Source: As per injury information submitted by domestic industry

170. It is noted that the average inventories of the domestic industry have increased over the injury period. This is despite the fact that the domestic industry had actually reduced its significantly production during the period of investigation. Even then, it has continued to face accumulation of inventories.

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iv. Employment, productivity and wages

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

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
No. of employees	No.	33,851	33,908	35,424	33,625
Productivity per day	MT/Day	898	976	938	775
Productivity per employee	MT/No	9.28	10.08	9.27	8.07
Salaries & Wages	₹ lakhs	67,673	74,094	74,939	62,791

Source: As per injury information submitted by domestic industry

172. The domestic industry has submitted that the production of the subject goods is highly capital-intensive and labour-intensive, involving significant manpower, machinery and infrastructure. The domestic industry employs a substantial workforce and incurs significant wage costs. The Authority notes that the number of employees increased till 2023-24 and thereafter declined during the period of investigation, with the same trend observed in salaries and wages. The productivity of the domestic industry has also declined in response to the decline in production.

v. Profitability, cash profits, and return on capital employed

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Cost of sales	₹/MT	***	***	***	***
Trend	Indexed	100	96	89	92
Selling price	₹/MT	***	***	***	***
Trend	Indexed	100	94	88	90
Profit / loss	₹/MT	***	***	***	***
Trend	Indexed	100	46	72	66
Profit / loss	₹ lakhs	***	***	***	***
Trend	Indexed	100	52	77	59
Cash profits	₹ lakhs	***	***	***	***
Trend	Indexed	100	66	90	77
Return on capital employed	%	***	***	***	***
Trend	Indexed	100	53	68	54

Source: As per injury information submitted by domestic industry

173. The Authority notes that:

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- i. It is noted that the profits of the domestic industry declined in 2022-23, and improved slightly thereafter. However, the profits have declined again during the period of investigation.
- ii. Over the injury period, the profits of the domestic industry have declined by 41%.
- iii. The cash profits and return on capital employed of the domestic industry have followed the same trend. The cash profits of the domestic industry have declined by 23% over the period, and return on capital employed have declined by 46%.
- iv. The domestic industry has not been able to earn a sufficient return on its capital employed.

174. The Authority has also examined the profitability of the domestic industry in the open market.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Cost of sales	₹/MT	***	***	***	***
Trend	Indexed	100	101	85	88
Selling price	₹/MT	***	***	***	***
Trend	Indexed	100	93	79	81
Profit / loss	₹/MT	***	***	***	***
Trend	Indexed	100	-19	2	-8
Profit / loss	₹ lakhs	***	(***)	***	***
Trend	Indexed	100	-15	2	-10
Cash profits	₹ lakhs	***	(***)	***	***
Trend	Indexed	100	10	29	28
Return on capital employed	%	***	(***)	***	***
Trend	Indexed	100	-8	8	4

Source: As per segregated injury information for open market submitted in post hearing written submissions.

175. The Authority notes that the trends of profitability are the same in the open market as well, that is, declining in 2022-23, before improving in 2024-25, and declining again in the period of investigation. However, the performance of the domestic industry is much more adverse in the open market, with the domestic industry having faced losses in 2022-23 and the period of investigation. The cash profits of the domestic industry have witnessed a decline by 72%, while the domestic industry has been able to earn an insignificant return in its operations.

vi. Growth

176. The growth of the domestic industry in terms of volume and profitability parameters is as under.

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Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Capacity	%	-	1%	0%	0%
Production	%	-	9%	-4%	-17%
Domestic sales	%	-	14%	-4%	-16%
Profit / loss	%	-	-48%	49%	-23%
Cash profits	%	-	-34%	36%	-14%
Return on capital employed	%	-	-47%	28%	-21%

Source: As per injury information submitted by domestic industry, including segregated data for open market submitted in post hearing written submissions.

177. It is noted that growth in terms of both volume parameters and price parameters has remained negative in the period of investigation. While the volume parameters in 2022-23, the parameters have deteriorated in 2023-24 and period of investigation. The profitability parameters showed decline in 2022-23, improvement in 2023-24, and thereafter, showed negative growth in the period of investigation.

vii. Ability to raise capital investment

178. The Authority notes that the profitability of the domestic industry has declined significantly and the return on capital employed of the domestic industry has also suffered. Despite duties, the domestic industry has witnessed a deterioration in performance. Thus, the imports have adversely impacted the ability of the domestic industry to raise capital investment.

viii. Factors affecting domestic prices

179. The import price has declined steeply over the injury period. The declining trend in import prices, coupled with increasing volumes, has exerted continuous pressure on domestic prices. The landed price of subject imports is below the selling price as well as cost of sales of the domestic industry. Such low landed price has created a strain on the prices of the domestic industry. This has adversely impacted the profitability of the domestic industry. Thus, price of imports from the subject countries has impacted the prices of the domestic industry.

ix. Magnitude of Dumping and Dumping Margin

180. The Authority has examined the magnitude of dumping and dumping margin. It is noted that dumping margin for most producers continues to remain positive and significant, despite the duties in force.

I.4 Conclusion on Injury

181. In view of the foregoing, the Authority concludes as follows

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- i. Despite the anti-dumping duty in force, imports have increased over the injury period.
 - ii. The imports have also shown a significant increase in relative to domestic production and consumption.
 - iii. The imports are undercutting the prices of the domestic industry, both in open market and on an overall basis.
 - iv. The domestic industry has been forced to reduce its prices to a larger degree than the decline in cost, indicating price depression.
 - v. The production, sales and capacity utilization of the domestic industry have declined in the period of investigation. The decline in sales outpaces the decline in demand in the market.
 - vi. The domestic industry and domestic producers as a whole have lost market share to the subject imports.
 - vii. The domestic industry has witnessed accumulation of inventories over the period.
 - viii. The profits, cash profits and return on capital employed of the domestic industry have declined.
 - ix. In the open market, the domestic industry has suffered losses during the period of investigation, and has experienced a negligible return on its capital employed.
 - x. The subject imports have adversely impacted the ability of the domestic industry to raise capital investment.
 - xi. The imports are priced below the prices and cost of the domestic industry, and are creating a pressure on the prices of the domestic industry.
182. The Authority, therefore, concludes that the domestic industry has continued to suffer injury, despite the anti-dumping duty in force. In view of the present injury faced, the Authority also concludes that injury to the domestic industry is likely, if the anti-dumping duty is withdrawn.

I.5 Likelihood analysis

183. The Customs Tariff Act and the Anti-Dumping Rules require the Designated Authority to review, from time to time, the need for continued imposition of anti-dumping duty where warranted, on its own initiative or upon request by any interested party who submits positive information substantiating the need for such a review, and a reasonable period of time has elapsed since the imposition of the definitive anti-dumping duty. The review inter alia requires an examination whether the injury to the domestic industry is not likely to continue or recur if the duties are revoked or varied. The Authority has examined whether the injury to the domestic industry is not likely to continue or recur if the duties are revoked or varied as provided herein below.

a. Volume and rate of increase in imports

184. As noted above, the imports have increased, inspite of the duties in force. While the imports have declined in period of investigation, due to a decline in demand; such decline

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is nevertheless less than the decline in demand. On an overall basis, the imports have registered a significant increase, even though the demand has declined. The rate of increase in imports, despite the present duties in imports, indicates that the imports are likely to continue increasing, in the absence of duty.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Subject imports	MT	1,12,734	1,39,520	1,90,272	1,66,416
Change versus previous year	%		24%	36%	-13%
Change versus base year	%				48%
Demand/Consumption	MT	11,57,780	13,55,939	14,16,870	11,31,299
Change versus previous year	%		17%	4%	-20%
Change versus base year	%				-2%
Demand (open market)	MT	3,32,714	3,11,060	3,45,592	2,76,835
Change versus previous year	%		-7%	11%	-20%
Change versus base year	%				-17%

b. Existence of excess production capacities in the subject countries

185. The Authority has also examined whether excess production capacities exist in the subject countries, based on the information provided by the responding producers in the response. The information provided by the foreign producers in the response for the period of investigation is summarized below.

Particulars	Unit	Bangladesh	Nepal
Capacities	MT	6,35,996	1,03,355
Production	MT	3,69,137	50,322
Capacity utilization	%	58%	49%
Excess capacities	MT	2,66,859	53,033

186. Based on the above, the Authority notes that the foreign producers have reported significantly under-utilized capacities. While the producers in Bangladesh have operated at less than 60% capacity utilization, the capacities in Nepal are utilized only to the extent of 50%. Further, the idle capacities in the subject countries are significant, in relation to the demand in the open market in the country.

c. Increase in capacities in the subject countries over the period

187. The Authority also notes that the capacities in the subject countries have increased over the period. As per the responses filed, the capacities available with producers such as Ahyan Jute Mills Ltd., Alijan Jute Mills Limited, Arnu Jute Mills Limited, Chuadanga Jute Mills, Hasan Jute Mills Limited, Hasan Jute & Spinning Mills Limited, Janata Jute Mills Limited, Mouna Jute Mills Ltd., Nawhata Jute Mills Ltd, Oriental Jute Mills Ltd, Poddar Agro Industries, Rajbari Jute Mills Limited, Ranu Agro Industries Limited, Sagar Jute Spinning Mills Ltd, and Sonali Aansh Industries Limited, from Bangladesh have

increased over the period. In case of Nepal, the producer, Shree Pashupatinath Jute Mills Private Limited, has come up with new capacities. Therefore, the capacities available in the subject countries have increased over the period.

d. Likely suppressing or depressing effect

188. The Authority further notes that the imports are undercutting the prices of the domestic industry. If the anti-dumping duty is removed, the imports shall be priced lower than the selling price and cost of sales of the domestic industry. In such a situation, the imports are likely to have a suppressing or depressing effect on the prices of the domestic industry, and would force the domestic industry to reduce the prices of the subject goods.

e. Existing injury faced by the domestic industry

189. As noted hereinabove, the domestic industry has witnessed a decline in its performance in all material aspects – in both volume and profitability parameters. The domestic producers have lost a market to the imported goods. The profits and cash profits of the domestic industry have declined materially over the injury period. The domestic industry has also faced losses in the open market. Considering the existing deterioration in performance faced by the domestic industry, while the duties are in force, it can be concluded that the injury is likely to continue, in the absence of duties.

I.6 Non-attribution analysis (Other factors)

190. The Authority examined whether other factors listed under the Anti-Dumping Rules have caused injury to the domestic industry, or are likely to cause injury to the domestic industry. Factors which are relevant in this respect include, inter alia, the volume of subject goods not sold at dumped prices, contraction in demand or changes in the pattern of consumption, trade restrictive practices, changes in technology, the export performance of the domestic industry and the productivity of the domestic industry.

i. Volume and prices of imports from third countries

191. The imports from the subject countries have accounted for the entirety of imports, across the injury period. In view of the absence of imports from other countries, such imports have not caused injury faced by the domestic industry, and are not likely to cause injury to the domestic industry.

b. Contraction in demand

192. Demand for the product under consideration has registered a decline over the injury period. Despite such decline, the demand in the country is far higher than the production and capacity of the domestic industry. Further, even though the demand declined, the subject imports did not decline commensurately. The domestic industry has lost market to the imports in the face of declining demand. Moreover, no information has been provided to indicate that the demand is expected to continue declining. The demand had increased till 2023-24, and has only declined during the period of investigation, which

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may be a temporary fluctuation. Therefore, the Authority notes that the contraction in demand is not the cause of the present or likely injury to the domestic industry. However, it is noted that demand continues to remain significant.

c. Changes in pattern of consumption

193. The pattern of consumption with regard to the product under consideration has also not undergone any change. Therefore, the domestic industry has not suffered and is not likely to suffer injury on this account.

d. Conditions of competition and trade restrictive practices

194. There are no trade restrictive practices or conditions of competition, which may have caused or are likely to cause injury to the domestic industry.

e. Developments in technology

195. Technology for production of the product has not undergone any change and no likely change in foreseeable future has been identified by interested parties.

f. Productivity

196. The productivity per day and per employee of the domestic industry has declined over the injury period. However, the same is a result of a decline in production over the period.

g. Export performance of the domestic industry

197. The injury information examined hereinabove relates only to the performance of the domestic industry in terms of its domestic market. Thus, the injury suffered or the likely injury cannot be attributed to the export performance of the domestic industry.

h. Performance of other products

198. The injury cannot be attributed to the performance of other products of the applicant domestic producers, as the segregated information with regard to the like article only has been provided on record.

I.7 Causal link between dumping and injury to the domestic industry

199. While other known factors listed under the Rules have not caused injury to the domestic industry, the Authority notes that the following parameters show that injury to the domestic industry has been caused by the dumped imports:

- i. The dumping of the subject goods and the decline in export price has resulted in an increase in imports in absolute terms and in relation production and consumption.
- ii. The increase in dumped imports prevented the domestic industry to sell its goods in the market at remunerative prices.
- iii. As a result, the market share of the domestic industry and domestic producers as a whole declined while that of the imports has increased over the period.

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- iv. The domestic industry faced significant accumulation of inventories as it was unable to sell its product in the market.
 - v. The production, sales and capacity utilization of the domestic industry have declined.
 - vi. The imports are undercutting the prices of the domestic industry, and are priced below the cost of sales of the domestic industry.
 - vii. The lower priced imports have caused a strain on the prices of the domestic industry, leading to price depression.
 - viii. This has impacted the profitability of the domestic industry, resulting in a decline in profits, cash profits and return on capital employed.
200. The Authority, thus, concludes that there exists a causal relation between the dumping of the subject goods and the material injury to the domestic industry.

J. MAGNITUDE OF INJURY MARGIN

201. The Authority has determined the non-injurious price for the domestic industry on the basis of the principles laid down in the Rules read with Annexure III, as amended. The non-injurious price of the subject goods has been determined by adopting the verified information/data relating to the cost of production for the period of investigation. The non-injurious price has been considered for comparing the landed price from the subject countries for calculating the injury margin. For determining the non-injurious price, the best utilisation of the raw materials, the utilities and the production capacity by the domestic industry over the injury period have been considered. It is ensured that no extraordinary or non-recurring expenses were charged to the cost of production. A reasonable return (pre-tax @ 22%) on the average capital employed (i.e., average net fixed assets plus average working capital) for the product under consideration was allowed as pre-tax profit to arrive at the non-injurious price as prescribed in Annexure III of the Rules and is being followed.
202. The landed price for the cooperative exporters has been determined on the basis of the data furnished by the exporters. For non-sampled cooperative exporters, landed value has been taken as the weighted average landed value of the co-operative producers/exporters.
203. For all the non-cooperative producers/exporters from the subject countries, the Authority has determined the landed price based on facts available.
204. Based on the landed price and non-injurious price determined as above, the injury margin for producers/exporters has been determined by the Authority and the same is provided in the table below:

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SN	Particulars	Volume Exported	Non-Injurious Price	Landed Price	Injury Margin	Injury Margin	Injury Margin
		MT	USD/MT	USD/MT	USD/MT	%	Range
A	Bangladesh						
1	A. M. Jute Industries Limited						
a	Jute Yarn	***	***	***	***	***	65-75%
b	Hessian	***	***	***	***	***	25-35%
c	Weighted average	***	***	***	***	***	60-70%
2	Asha Jute Industries Limited						
a	Jute Yarn	***	***	***	***	***	90-100%
b	Sacking Bag / Cloth	***	***	***	***	***	20-30%
c	Weighted average	***	***	***	***	***	85-95%
3	Bonanza Jute Composite & Diverse Factory Ltd.						
a	Sacking Bag / cloth	***	***	***	***	***	10-20%
b	Weighted average	***	***	***	***	***	10-20%
4	Lovely Jute Mills Limited						
a	Sacking Bag / Cloth	***	***	***	***	***	Negative
b	Weighted average	***	***	***	***	***	Negative
5	M/s Natore Jute Mills						
a	Jute Yarn	***	***	***	***	***	60-70%
b	Sacking Cloth	***	***	***	***	***	20-30%
c	Weighted average	***	***	***	***	***	30-40%
6	Nawhata Jute Mills Ltd.						
a	Sacking Bag / Cloth	***	***	***	***	***	25-35%
b	Weighted average	***	***	***	***	***	25-35%
7	M/s Poddar Agro Industries						
a	Jute Yarn	***	***	***	***	***	85-95%
b	Sacking Bag / Cloth	***	***	***	***	***	10-20%
c	Weighted average	***	***	***	***	***	15-25%
8	Ranu Agro Industries Ltd.						
a	Sacking Bag / Cloth	***	***	***	***	***	0-10%
c	Weighted average	***	***	***	***	***	0-10%
9	Super Jute Mills Limited						
a	Jute Yarn	***	***	***	***	***	35-45%
b	Sacking Bag / Cloth	***	***	***	***	***	10-20%

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c	Weighted average	***	***	***	***	***	30-40%
10	Non-Sampled Cooperative Producers						
a	Jute Yarn		***	***	***	***	80-90%
b	Sacking Bag / Cloth		***	***	***	***	20-30%
c	Hessian		***	***	***	***	25-35%
d	Weighted average		***	***	***	***	70-80%
11	Any other producer						
a	Jute Yarn		***	***	***	***	90-100%
b	Sacking Bag / Cloth		***	***	***	***	25-35%
c	Hessian		***	***	***	***	35-45%
d	Weighted average		***	***	***	***	55-65%
B	Nepal						
1	Arihant Multi-Fibres Ltd.						
a	Jute Yarn	***	***	***	***	***	70-80%
b	Sacking Bag	***	***	***	***	***	10-20%
c	Hessian	***	***	***	***	***	15-25%
d	Weighted average	***	***	***	***	***	15-25%
2	Shree Raghupati Jute Mills Limited						
a	Jute Yarn	***	***	***	***	***	65-75%
b	Sacking Bag`	***	***	***	***	***	10-20%
c	Hessian	***	***	***	***	***	20-30%
d	Weighted average	***	***	***	***	***	15-25%
3	Arihant Multi-Fibres Ltd. and Shree Raghupati Jute Mills Limited						
a	Jute Yarn	***	***	***	***	***	70-80%
b	Sacking Bag	***	***	***	***	***	10-20%
c	Hessian	***	***	***	***	***	15-25%
d	Weighted average	***	***	***	***	***	15-25%
4	Baba Jute Mills Private Limited						
a	Jute Yarn	***	***	***	***	***	75-85%
b	Sacking Bag	***	***	***	***	***	10-20%
c	Hessian	***	***	***	***	***	10-20%
d	Weighted average	***	***	***	***	***	20-30%
5	Shree Pashupatinath Jute Mills Private Limited						
a	Jute Yarn	***	***	***	***	***	80-90%

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b	Sacking Bag	***	***	***	***	***	25-35%
c	Hessian	***	***	***	***	***	30-40%
d	Weighted average	***	***	***	***	***	35-45%
6	Swastik Jute Mills (P) Ltd.						
a	Jute Yarn	***	***	***	***	***	70-80%
b	Sacking Bag	***	***	***	***	***	10-20%
c	Hessian	***	***	***	***	***	10-20%
d	Weighted average	***	***	***	***	***	15-25%
7	Any other producer						
a	Jute Yarn		***	***	***	***	90-100%
b	Sacking Bag		***	***	***	***	25-35%
c	Hessian		***	***	***	***	30-40%
d	Weighted average		***	***	***	***	30-40%

K. INDIAN INDUSTRY'S INTEREST & OTHER ISSUES

k.1 Views of other interested parties

205. The other interested parties have made the following submissions with regard to the Indian industry's interest:

- i. If anti-dumping duty is increased, prices for downstream users and final consumers of the product will be costlier and the ultimate users in India will suffer.
- ii. The concerned Ministry should oppose the levy of duty since it will have huge impact on large number of exporter/trader/importer & users.
- iii. The claim that duties are in public interest cannot override legal requirements necessary for enhancement of duties.
- iv. The domestic industry has equated its own commercial interest with the interests of public at large.
- v. There is no evidence to show that the continuation of duties is determinative to job preservation.
- vi. The domestic industry seeks continued insulation from competition in the open market, which is contrary to the objective of trade liberalization.
- vii. Non-participation by users cannot be considered as an evidence of absence of adverse impact, since such non-participation may be due to a number of reasons such as lack of awareness, resource constraints or limited organization among users.
- viii. Present of imports ensures price discipline and benefits customers.

k.2 Views of the domestic industry

206. The domestic industry has made the following submissions with regard to the Indian industry's interest:

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- i. The effect of the anti-dumping measure must be examined from the perspectives of domestic producers, domestic consumers, the public, upstream and downstream industries.
- ii. If dumping is duly addressed, it shall ensure a level playing field to the domestic producers.
- iii. The continued influx of imports shall affect the investment of ₹ 12,000 crores, and more than 4 lakh workers. The 150 year-old industry is an integral part of the Indian economy, history and social fabric.
- iv. The jute mills in the state of West Bengal are largely placed in one district, North 24 Parganas, and the people in such district are largely employed by the jute mills surrounding the district. The entire livelihood and sustenance of families are dependent on the jute mills.
- v. Raw jute farming supports the livelihood of at least 40 lakh farming families. While raw jute was originally considered as a source of raw material for packaging industries only, it has now emerged as a versatile raw material for diverse applications, such as, textile industries, paper industries, building and automotive industries, use as soil saver, use as decorative and furnishing materials, etc.
- vi. Raw jute is an environment friendly crop, and helps in the maintenance of the ecological balance.
- vii. Higher grade of raw jute grown in India (TDN 1 and TDN 2) can be used for production of fine yarn and hessian fabric, which have higher prices, and are utilized in in packaging products such as bags for tea, coffee and as shopping bags, furnishing material, decorative fabrics, in the open market. If such market is left open to imports, the Indian jute mills will become unviable and would have to shut down the production facilities for this product, destroying the immense potential for growth in this market.
- viii. Both sacking bags and yarn/hessian production facilities must necessarily co-exist and it is impossible for the industry to continue viable operations either based solely on sacking bags or solely on open market.
- ix. Any action that leaves the open market to dumped imports, would lead to a situation where the Indian Industry to cater only to Government procurement. Such a situation would be opposed to long-term objectives of the government, and would also lead to significant losses to the industry.
- x. Should the industry be forced to exit from the open market, significant capacities, investments, plant & equipment, employment and huge infrastructure would become completely redundant.
- xi. On the contrary, if the Indian industry is able to thrive in open market, the Government can save the additional cost that it currently incurs to support the jute farmers.
- xii. There is no evidence of any adverse impact of the duties previously imposed.
- xiii. In the previous investigation as well, the Authority noted that the anti-dumping duty on the product under consideration shall be in public interest.

- xiv. The absence of participation by users in present review and the previous sunset review demonstrates that there is no adverse effect of the duties.
- xv. If the user industry is forced to rely fully on imported goods, they would be at the mercy of the foreign producers, who shall have the objective of revenue maximization. Further, the user industry would be forced to maintain higher inventories, if the country becomes reliant on imports.
- xvi. The measures will ensure a competitive domestic industry against fairly priced imports, which otherwise would be dominated by imports from the subject countries.
- xvii. The Supreme Court, in *Reliance Industries Ltd. v. Designated Authority*, has noted the importance of imposition of anti-dumping duty, in making India a modern, powerful, highly industrialized nation.

k.3. Examination by the Authority

- 207. The Authority notes that the purpose of trade remedial measures, in general, is to eliminate injury caused to the domestic industry by unfair trade practices and re-establish open and fair competition in the Indian market, which is in the general interest of the country. The anti-dumping measures do not aim to restrict imports from the subject country in any way. The Authority recognizes that the existence of duties might affect the price levels of the product in India. However, fair competition in the Indian market will not be reduced by the anti-dumping duty in force. On the contrary, modification of the measures to the present level of dumping and injury margin would ensure that no unfair advantages are gained, prevent a decline in the performance of the domestic industry and help maintain the availability of wider choice to the consumers of the subject goods. Thus, the Authority notes that the anti-dumping measures would not restrict imports from the subject countries in any way, and therefore, would not affect the availability of the product to the consumers.
- 208. The Authority considered whether enhancement of anti-dumping shall have any adverse impact on the interest of the public. In order to determine such impact, the Authority weighed the impact of the enhancement of duties on the availability of the goods in the Indian market, the impact on the users of the product as well as the domestic industry and the impact on the general public at large. This determination is based on the submissions and evidence submitted over the course of the present investigation.
- 209. The Authority issued initiation notification inviting views from all interested parties, including importers, consumers and others. The Authority also prescribed a questionnaire for the users/ user association to provide relevant information with regards to the present investigation including any possible effects of the anti-dumping duty on their operations.
- 210. The Authority notes that none of the users or importers of the product under consideration have participated in the present investigation and opposed continuation of anti-dumping

duty. The non-participation of users demonstrates that the users are not adversely affected by the imposition of the duties. The Authority does not find merit in the contention that the non-participation should be attributed to other reasons. The Authority had notified the initiation of investigation to the users itself. Therefore, the Authority does not find that the user industry can be considered to be un-aware of the investigation. Regarding resource constraint, the Authority finds that, in a number of cases, even where the user industry belongs to the MSME sector, they make submissions before the Authority. The Authority has considered the submissions of such users, even when they have not been able to provide entirety of information in the format prescribed by the Authority. Finally, with regard to absence of organization, the Authority notes that participation by individual users is also considered by the Authority. Therefore, even if the users were not able to organize to represent collectively, they may participate individually. The Authority notes that the arguments raised by foreign producers in this regard, cannot be accepted.

211. Further, the present investigation is a mid-term review of anti-dumping duty imposed on imports of subject goods from the subject countries. There is no information on record which shows adverse impact of imposition of anti-dumping duty on the downstream industry. In a situation where the anti-dumping duty has been in place for more than nine years, the increase in the price of the product (after due adjustments for raw material price movements) and the impact of the same is the best indicator of the likely impact of proposed duty on the consumers. It is seen that there is no material increase in the price of the product either by domestic industry or by the producers in Bangladesh or Nepal. On the contrary, the prices in the market have reduced significantly over the period.
212. The Authority notes that the Indian jute Industry is both culturally and historically important for the country. As noted by the Ministry of Commerce and Industry in its press release, there are 116 jute mills in India, with 86 of the mills being concentrated in West Bengal. The jute industry provides direct employment to 4 lakh workers in organized mills and diversified units, including the tertiary sector and allied activities. The domestic industry has emphasized that the jute mills in the state of West Bengal are largely placed in one district, that is, North 24 Parganas. The people of this district are largely employed by the jute mills surrounding the district. The entire livelihood and sustenance of families are dependent on the jute mills. Therefore, any adverse impact on the performance of the jute mills immediately affects the livelihood of the workers and their families.
213. In addition, the jute industry supports the livelihood of 40 lakh farmers. It is indisputable that raw jute plays an important role in the country's economy, farmer's livelihood and rural economy, and is originally considered as a source of raw material for packaging industries. As noted in the sunset review, the Jute Packaging Materials (Compulsory Use in Packing Commodities) Act, 1987 was promulgated to provide the jute farmers an assured market, and thus, requiring the jute mills to dedicate production facilities for sale in that market by mandating procurement of only domestic raw jute. However, the

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Authority found that practically all jute mills have developed production facilities in parallel for goods meant for consumption in the open market as well.

214. The previous review also revealed that approximately 25% of raw jute grown in India is of higher grade which are only used for production of fine yarn and hessian fabric, which are sold in the open market. The Authority has previously concluded that should the open market be left unprotected and open to dumped imports at unfair prices, the Indian jute mills will become unviable. This would result in loss of market for raw jute farmers and would adversely impact their livelihood. The Authority had also noted the immense potential for growth in the market, in light of global efforts to move from plastic to natural/biodegradable products. No new information has been brought to light to displace the conclusions arrived at in the sunset review.
215. The Authority also notes that the imports have continued to increase, in relation to production and consumption in India, despite imposition of duties. The dumping of the subject product has also continued. The information provided shows that the domestic industry has incurred steep losses in the open market. If such a situation were to be allowed to persist, it would erode the viability of the industry in the open market. This will result in a significant setback to the dedicated capacities, investments, plant and equipment, employment and infrastructure.
216. The Authority notes that in the sunset review, the Authority had also taken cognizance of the observations of the Commission for Agricultural Costs and Prices, Ministry of Agriculture and Farmers Welfare, made with regard to the jute segment. The Commission, inter alia, had highlighted that the imposition of anti-dumping duty had resulted in the resumption of operations in 13 twine mills in Andhra Pradesh, benefitting about 20 thousand workers and created additional demand for 2 lakh tons of jute in the domestic market. The Authority also noted the observations of the Commission that during 2019-20, Bangladesh provided cash subsidy of 12 percent on hessian, sacking and carpet backing clothing (CBC), 7 percent on yarn and twine and 20 percent subsidy on jute diversified jute products. As a result of such policy initiatives, the imports of the product from Bangladesh have continued to adversely affect the Indian jute industry.
217. The Authority, therefore, concludes that the continued imposition and modification of the anti-dumping duties on the imports of the subject goods would be in public interest.

L. POST DISCLOSURE COMMENTS

L.1. Submissions by other interested parties

218. The interested parties have reiterated their submissions regarding absence of change in circumstances of lasting nature, significant exports by Arnu Jute warranting individual examination, and price of subject goods being impacted by other factors such as

productivity, economies of scale, technological advancements, etc. and not merely prices of raw jute. In addition, the other interested parties have made the following submissions post issuance of the disclosure statement:

- i. There is a need for disclosure of essential facts considered for calculation of dumping margin. Failure to disclose essential facts violates Article 6.9 of the Anti-Dumping Agreement and Rules 7 and 16 of the Anti-Dumping Rules. This is also consistent with the observations of the WTO Panel in Russia – Commercial Vehicles and the WTO Appellate Body Report in China – HP-SSST (EU). Mere reference to information forming the basis of calculation is not sufficient and there is an obligation to disclose the calculations, adjustments and methodologies.
- ii. The source and basis for considering selling, general and administrative expense and profits have not been disclosed. As per information disclosed, the approach for arriving at profit margins is not consistent with Appendix 7 reported by producers.
- iii. There is no concern for confidentiality as the information requested pertains to the parties themselves.
- iv. Normal value for Asha Jutes Industries Limited and Super Jute Mills Limited is determined using overall profit at the company level instead of the profit attributable to domestic sales. In absence of domestic sales, normal value should be determined as Annexure -I. Alternatively, a profit rate of 5% can be considered.
- v. Where normal value is determined based on cost of production plus profits, different profit margins have been taken for different producers from Nepal. Further, the profit margin taken for different PCNs of the same producer are also different in some cases. The Authority should consistently consider a profit margin of 5%, in line with past practice.
- vi. The selling, general and administrative expenses and profit margin must be based on actual information, and other information may be relied upon only if actual information is not available.
- vii. Export-related subsidies included in the overall profitability should be excluded as they are not related to domestic sales.
- viii. Since the Government of Nepal revoked the export incentives with retrospective effect, and no amount has been disbursed by the Government, the same must be disregarded for calculation of profit margin.
- ix. The actual general and administrative expenses and profit margin considered for normal value of Sacking for Baba Jute and Swastik has been disregarded.
- x. The normal value for Hessian of Arihant must be on the basis of its domestic sales, and its domestic sales are more than 5% of its total exports to India and more than 80% of its profitable domestic sales.
- xi. The normal value for Twine of Raghupati must be based on profitable domestic sales. However, it appears that the normal value has been incorrectly calculated based on cost of production, sales, general and administrative expenses and profit margin. Further, the sales, general and administrative expenses and profit margin considered is higher than actually incurred by Raghupati.

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- xii. In the present case, the Authority has noted that the dumping margin for AM Jute is negative and injury to domestic industry cannot be on account of imports by AM Jute. Thus, there is no need for enhancement of duties for AM Jute.
- xiii. In view of the negative injury margin determined for Lovely Jute Mills Limited, NIL anti-dumping duty should be recommended for Lovely Jute Mills Limited by applying the lesser duty rule.
- xiv. For Shree Raghupati, the adjustment for change in inventory made to PCN wise cost has been done on production value. Such approach must not be applied as is to change in inventory for finished goods. The change in inventory value for each PCN must be based on per unit production cost of each PCN (arrived after production value-based allocation) to the opening and closing stock quantity of each PCN.
- xv. Arnu Jute Mills Limited has significant exports, is fully cooperating, and was selected as a sampled producer in the previous sunset review. Therefore, individual examination should be granted to Arnu Jute.
- xvi. Although Rule 17(3) permits statistically valid sampling, the objective of sampling is to ensure representativeness of exports from the subject country.
- xvii. The cost of production of sacking bags appears inflated as there is minimal value addition in conversion of sacking cloth to sacking bags.
- xviii. The disclosure statement does not address the specific request made for exclusion of sacking bag and sacking cloth from Bangladesh from scope of review, despite admission by the domestic industry that export prices of these product categories had not declined. Accordingly, the requirements of Rule 23 for establishing a significant and lasting change in circumstances have not been satisfied.
- xix. The prices trends reflect normal market fluctuations and do not demonstrate a sustained or irreversible decline. An increase in import volumes does not, by itself, establish a lasting change in circumstances.
- xx. Mere reliance on fluctuation in average import prices is not accurate as there has been no continuous or sustained decline in price of imports from Bangladesh. Increase in import price during the period of investigation shows that the prices have responded to market conditions. Fluctuations in import prices are a normal aspect of international trade, which are impacted by various factors and such decline is temporary or cyclical.
- xxi. The Authority should confirm its observation that there is insufficient evidence to show that certain exporters are routing goods produced by other producers.
- xxii. Recommendations in the present review should be based upon exporter-specific evidence rather than generalized allegations concerning the industry as a whole.
- xxiii. The Authority has disregarded all submissions by the exporters even when the burden of proof lies upon the applicants to establish changed circumstances and not on the exporters to disprove speculative assumptions of the applicants.
- xxiv. No analysis has been undertaken to show that existing prices are likely to persist in the future, and the examination is based solely on historical observations.

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- xxv. The Authority should consider the data of the sampled exporters, which has been duly verified, to determine the existence of changed circumstances.
- xxvi. The present mid-term review is limited to re-evaluation of the existing duties and does not permit modification of the established duty structure. Different product categories are distinct in terms of manufacturing process, cost structure and end use, and there does not exist any evidence of alleged switching of dumping between products.
- xxvii. India has consistently remained dependent on imports to meet domestic demand and that imports are inevitable due to insufficient domestic availability.

L.2. Submissions by the domestic industry

219. The domestic industry has reiterated its submissions regarding steep decline in export price without commensurate change in raw jute prices, existence of change in circumstances of lasting nature, adverse impact of imports on the performance of the domestic industry, and importance of jute industry to the Indian economy. In addition, the domestic industry has made the following new submissions post issuance of the disclosure statement:
- i. Imports from the subject countries have increased materially despite sufficient installed capacity with the domestic industry.
 - ii. The likelihood examination by the Authority shows existence of continued dumping, and that the conditions justifying continued duties remain unchanged.
 - iii. The existence of a negative dumping margin for certain exporters during the period of investigation does not eliminate the likelihood of dumping. The assessment must consider overall production conditions, export orientation, and market behaviour rather than relying solely on margins during a single period. Nil duty should not be allowed unless it is affirmatively established that such producers do not pose a likelihood of dumping and injury in the event of removal or variation of duty.
 - iv. The positive injury margin shows that even at current export price, the imports are priced below the non-injurious price of the domestic industry.
 - v. The injury suffered by the domestic industry directly coincides with dumped imports from the subject countries.
 - vi. Jute yarn, hessian fabric, and sacking bags constitute a single like article. As per consistent practice of the Authority in similar multi-type product cases, a unified duty is appropriate where products share common raw material, manufacturing technology, and functional characteristics. Reliance has been placed in this regard on the findings in the case of glass fibre, and stainless steel flat products.

L.3. Examination by the Authority

220. The Authority has examined the post-disclosure submissions made by the interested parties. It is observed that the majority of these submissions are reiterations of arguments and contentions that have already been examined and addressed to the extent deemed

necessary in the relevant paragraphs of these final findings. For the sake of brevity, the Authority has refrained from repeating responses to such submissions in this post-disclosure examination. However, new submissions raised for the first time in post-disclosure comments, as well as those previously addressed but deemed necessary to examine further, are addressed hereunder.

221. With regard to the contention that the Authority did not disclose essential facts, it is noted that the cost of production considered, the domestic selling price, the results of the ordinary course of trade test, profit margin considered, normal value so determined, export price determined, and landed price determined by the Authority were duly disclosed to the interested parties. Therefore, there was sufficient disclosure of essential facts to the interested parties. Further, since the profit margin has already been disclosed to the interested parties, the contention that it cannot be treated as confidential from the parties themselves, does not hold merit.
222. The interested parties have contended that in the absence of domestic sales, the normal value should be determined in accordance with para (4) of Annexure – I. For producers having domestic sales during the period of investigation, Authority has considered the profit margin actually earned by the producers, on sales made in the ordinary course of trade, that is, profitable sales. The interested parties have sought consideration of a flat profit margin of 5%. However, no justification has been submitted in support of such profit margin. It is noted that as per the provisions of para (4) of Annexure – I of the Anti-Dumping Rules, the profit shall be determined based on actual data pertaining to production and sales in the ordinary course of trade, of the like article. The same has been correctly adopted in the present review. The Authority further notes that the exporter has not explained any reason why the profit margin earned on the profitable sales should be considered unreasonable.
223. For producers with no sales in the domestic market, the profit margin has been arrived at based on overall operations of the producer, as per Appendix 7. The same has been done for Asha Jute Industries Limited and Shree Pashupatinath Jute Mills Private Limited, which are engaged solely in the production and sale of the subject goods. Certain interested parties have contended that the profit margin should not be determined in such manner, or that export incentives should be excluded from such margin determination. It is noted that the Authority shall rely on books of accounts of the foreign producers for the determination of profit margin. In doing so, the total expenses and incomes pertaining to the subject goods shall be considered. Further, the Authority has considered the incentives reported by the foreign producers themselves, as having been recorded during the period of investigation. The Authority does not find merit in consideration of subsequent developments, the effects of which may have been provided in different periods. It is further observed that under paragraph (4) of Annexure – I, the profit margin shall be determined based on (a) amounts realized by producer in respect of production or sale in domestic market, of the same general category of article, (b) weighted average

profit earned by producers in respect of production and sales of the like article in the domestic market of the country of origin, or (c) any other reasonable basis. The Authority has presently considered the profit as per Appendix 7, as a reasonable basis. Certain exporters have also admitted that consideration of profit as per Appendix 7 would be a reasonable basis for the determination of profit margin. Therefore, the profit margin considered by the Authority is appropriate.

224. It is further noted that the interested parties have not shown that the profit margin is higher than that normally realized by the exporters or producers on sales of products of the same general category in the domestic market of the country of origin. In particular, it is noted that the profit margin considered for Shree Pashupatinath Jute Mills Private Limited and Asha Jute Industries Limited is comparable to the profit margins being earned by other producers in the country of origin. This is despite the fact that the profit of the aforesaid producers does not include any export incentives. Therefore, such profit margin does not exceed that normally realized by the exporters or producers on sales of products of the same general category in the domestic market of the country of origin. Likewise, the profit margin considered for Asha Jute Industries Limited is comparable to or lower than that considered for other producers in the country, such as Natore Jute Mills, Poddar Agro Industries, Ranu Agro Industries Ltd and Lovely Jute Mills Limited. In view of the same, the Authority does not find merit in the request for re-consideration of profit margins.
225. As regards the contention that different profit margins have been taken for different PCNs, the issue has been re-examined. It is confirmed that a single profit margin has been determined for all sales by a producer in the country of origin.
226. As regards the calculation of dumping margin for Arihant, it has been re-examined, and the contention of the producer that more than 80% of the domestic sales of Hessian are profitable is incorrect. The normal value has, therefore, been determined based on price of profitable sales. As regards twine for Raghupati, it is noted that amongst the PCNs of twine exported, one of them had less 80% profitable sales, but sufficient to determine the normal value based on price of profitable sales. The normal value and consequently dumping margin has, therefore, been revised in the present determination.
227. Shree Raghupati has concerns regarding the cost of production determined for each PCN. Further, certain exporters have claimed that the cost of production of sacking bags appears to be higher. The Authority notes that the cost of production has been determined by applying the principles laid down under Annexure – I of the Anti-Dumping Rules. The cost of production determined has been disclosed to the interested parties. However, the interested parties have not highlighted any infirmity in the determination of cost of production for sacking bags.

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228. The interested parties have contended that for producers with negative dumping margin, there is no warrant for enhancement of duty. The Authority concurs that the margins cannot be enhanced for the producers, where the producer was not found to be engaged in dumping in the present review. Accordingly, the existing duty has been recommended for such producers.
229. The request by Arnu Jute Mills Ltd. for individual examination has been examined previously. The exporter has reiterated that since it was considered as a part of the sample during the previous sunset review, it should be considered as a part of sample in the present review as well. The Authority has examined the issue, and notes that Arnu Jute Mills Ltd. was sampled in the previous review, but was found to have not exported the product under consideration. Therefore, no individual duty has been allowed to the producer, and the reliance on the previous sunset review is misplaced. Further, the methodology adopted for sampling in the present review is in consonance with that in the original investigation and sunset review. The interested parties have failed to show any change in facts or reason for deviation from the previously adopted methodology.
230. Certain interested parties have disputed that there is a change in circumstances of a lasting nature. The interested parties contend that the decline in prices may be cyclical or temporary, and does not necessarily indicate a sustained decline, warranting a mid-term review. The Authority notes that no information or evidence has been provided by the interested parties in support of their contention. The parties have failed to provide information to indicate that the prices of the subject goods are cyclical or temporary in nature, through historical price movements. While the interested parties contend that the increase in prices during the period of investigation demonstrates that the decline in prices was temporary, they have not provided their own price trends, demonstrating the same. Moreover, while prices showed a marginal uptick during the period of investigation compared to 2023-24, prices during the period of investigation remain materially lower than levels obtaining in 2021-22 and 2022-23. The fact of some price recovery in a single year does not negate the overall downward trajectory observed across the injury investigation period. The Authority has also noted that the decline in export prices is disproportionate to the movement in raw jute prices, indicating that the pricing behaviour is not merely a function of input cost pass-through. The contention is, accordingly, not accepted.
231. Post issuance of disclosure statement, the Authority observed certain inadvertent errors in the import volumes and prices noted as per the final findings in the sunset review. The same have also been corrected in the present findings. However, the corrections made did not lead to any change in the conclusions arrived at by the Authority.
232. As regards the burden of proof, the Authority notes that the domestic industry had contended a decline in prices, supported by changes in raw material cost. The domestic industry provided positive evidence substantiating the need for review in this regard. The

findings of the Authority during the course of this investigation also supports the contention of the domestic industry in this regard. In case the interested parties intend to dispute such decline, or adduce other factors impacting cost; the burden of proof for such contention does not shift to the domestic industry. The parties also have the onus to establish the contentions being raised by them. However, while the parties have disputed that other factors affect prices, no information or evidence in this regard has been provided. In any case, the arguments of the interested parties in this regard have already been examined by the Authority hereinabove.

233. With regard to the submission that sacking bag and sacking cloth from Bangladesh should be excluded from any modification or enhancement of duties, the Authority notes that the present mid-term review has been initiated under Rule 23 of the Anti-Dumping Rules on the basis of a duly filed application alleging, inter alia, a decline in export prices. The scope of the review encompasses all product categories falling within the product under consideration. The Authority has examined the export price trends for each product category on the basis of verified data available on record. The Authority notes that while the magnitude of price decline may vary across product categories, the overall assessment of changed circumstances and the modification of duties is made holistically for the product under consideration and not on a product-category-specific basis for the purpose of selective exclusion. The contention is, accordingly, not accepted.
234. The interested parties have also contended that the Authority has not undertaken an examination of whether the existing prices are likely to persist in future. The Authority notes that it has already examined and concluded a change in circumstances of lasting nature. There is no information on record to indicate that the circumstances are likely to change in foreseeable future, so as to warrant a different conclusion.
235. As regards the contention that the existence of changed circumstances should be determined as per sampled exporters, the Authority already examined such submission. As noted previously, in the absence of relevant information over the injury period and period of investigation of the sunset review, the comparison of trends based on responses of foreign producers is not possible. While the interested parties have reiterated their claim that the Authority should rely on their information, they have not provided the relevant information, to allow the Authority to examine the contention.
236. With regard to the submissions that there is demand-supply gap in India, the domestic industry has disputed the same, claiming that the domestic industry holds sufficient capacity to cater to the demand in India. In any case, the Authority notes that demand-supply gap is not a justification for dumping in India. The imposition of appropriate quantum of duty shall only ensure a level playing field to the domestic producers.
237. The Authority has also examined the submissions of the domestic industry, regarding the need for a single quantum of duty across all forms of the product. However, the domestic

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industry has not shown any change in circumstances warranting such change. The other interested parties have disputed the request of the domestic industry. It is noted that the scope of product remains the same, as that in the previous review, and there has been no change in facts warranting a change in the manner of imposition of duty. In view of the same, the Authority has not accepted the contention of the domestic industry.

M. CONCLUSION AND RECOMMENDATIONS

238. Having initiated and conducted the review as requested by IJMA and AJMA, and having regard to the contentions raised, information provided and submissions made by the interested parties and facts available before the Authority through the submissions made by the interested parties or otherwise as recorded in this finding and on the basis of the analysis of the state of current dumping and injury and likelihood of continuation or recurrence of dumping and injury, the Authority concludes that:
- i. The scope of product under consideration is the same as that defined in the previous sunset review.
 - ii. In view of final findings Notification No. 7/3/2018-DGAD, dated 19th March 2019 by the Authority, concluding that the anti-dumping duty on sacking bag was being circumvented through export of sacking cloth from Bangladesh; the duties on sacking cloth imported from Bangladesh is co-terminus with the duty on sacking bag. The same was also observed in the final findings in the previous sunset review.
 - iii. The PCN methodology notified vide notification dated 1st September 2025, is appropriate. No separate PCN is required to be notified in respect of twine from Nepal.
 - iv. The applicant domestic producers produce like article to the imported product under consideration.
 - v. The applicant domestic producers constitute a major proportion of the total domestic production, and constitute domestic industry.
 - vi. The Authority has the jurisdiction and power to vary the quantum of duty, under a review initiated under Rule 23(1A).
 - vii. The export price of the subject goods has declined over the period; without a commensurate change in the raw material cost. As a result, the imports of the product have increased. Therefore, there is a change in circumstances of a lasting nature, warranting a review.
 - viii. The Authority has examined the injury information for the domestic industry, to examine whether the withdrawal of duty is not likely to lead to continuation or recurrence of injury.
 - ix. Despite the duties in force, the subject imports have increased over the injury period, and are undercutting and depressing the prices of the domestic industry. As a result, the performance of the domestic industry has been affected in terms of its production, capacity utilization, sales, market share, inventories, profits, cash profits, return on capital employed, and ability to raise capital investment. The

- imports have affected prices of the domestic industry. Thus, the domestic industry has continued to suffer injury, despite the duties in force.
- x. There is likelihood of further injury, having regard to volume and rate of increase in imports, excess production capacities in the subject countries, increase in capacities in the subject countries, likely suppressing or depressing effect of imports, and the present injury faced by the domestic industry.
 - xi. There is a need for re-quantification of duty, having regard to the current dumping margin and injury margin; and the likely dumping and injury, in the absence of current dumping margin and injury margin.
 - xii. The injury faced by the domestic industry is attributable to subject imports, and there are no other factors causing injury to the domestic industry.
 - xiii. The continued imposition and modification in quantum of duty shall be in public interest, as evident from following parameters.
 - a. The users of the subject goods have not participated in the present review, to oppose the continuation of duties. This shows that the users do not anticipate an adverse impact of the duties on their operations.
 - b. The jute industry provides employment to 4 lakh workers in organized mills and diversified units, including the tertiary sector and allied activities.
 - c. Further, the jute industry supports the livelihood of 40 lakh farmers.
 - d. The Commission for Agricultural Costs and Prices, Ministry of Agriculture and Farmers Welfare has noted that the imposition of anti-dumping duty had resulted in the resumption of operations in 13 twine mills in Andhra Pradesh, benefitting about 20 thousand workers and created additional demand for 2 lakh tons of jute in the domestic market.
 - e. The jute mills in the state of West Bengal are largely placed in one district, that is, North 24 Parganas, and the people of this district are largely employed by the jute mills surrounding the district
 - f. 25% of the raw jute grown in India is of higher grade, which is used in fine yarn and hessian fabric, that is sold in the open market. If such market is left vulnerable to imports, the domestic production for such products would be rendered unviable.
 - g. The Indian industry has the capacity to cater to the entirety of the demand in India, and the country is self-sufficient in the product.
239. 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 scope of review, change in circumstances and need for re-quantification of margins. Having initiated and conducted the investigation in terms of the provisions laid down under the Anti-Dumping Rules, the Authority is of the view that there is need for re-quantification of anti-dumping duty applicable on imports of the product under consideration.

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240. The anti-dumping duty is in force for five years from the date of issuance of Notification No. 33/2022 – Customs (ADD) dated 30th December 2022. Accordingly, the definitive anti-dumping duties on the import of the subject goods, originating in or exported from Bangladesh and Nepal, is recommended for the remaining period of imposition of duty, as indicated in the duty table appended below.

Duty Table

SN	Heading	Description of Goods*	Specifications	Country of Origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	5307, 5310, 6305 and 5607	Jute Yarn/ Twine	In all forms and specifications	Bangladesh	Any country including Bangladesh	A. M. Jute Industries Limited	Nil	MT	USD
2	-do-	Hessian Fabric	-do-	Bangladesh	Any country including Bangladesh	A. M. Jute Industries Limited	Nil	MT	USD
3	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Asha Jute Industries Limited	59	MT	USD
4	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Asha Jute Industries Limited	94	MT	USD
5	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Bonanza Jute Composite & Diverse Factory Ltd.	Nil	MT	USD
6	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Lovely Jute Mills Limited	Nil	MT	USD
7	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Natore Jute Mills	107	MT	USD
8	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Natore Jute Mills	Nil	MT	USD
9	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Nawhata Jute Mills Ltd.	Nil	MT	USD
10	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Poddar Agro Industries	Nil	MT	USD

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11	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Poddar Agro Industries	Nil	MT	USD
12	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Ranu Agro Industries Ltd.	Nil	MT	USD
13	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Super Jute Mills Limited	139	MT	USD
14	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Super Jute Mills Limited	155	MT	USD
15	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Hasan Jute Mills Ltd	69	MT	USD
16	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Hasan Jute Mills Ltd	120	MT	USD
17	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Hasan Jute & Spinning Mills Limited	69	MT	USD
18	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Hasan Jute & Spinning Mills Limited	120	MT	USD
19	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Janata Jute Mills Limited	69	MT	USD
20	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Janata Jute Mills Limited	120	MT	USD
21	-do-	Hessian Fabric	-do-	Bangladesh	Any country including Bangladesh	Janata Jute Mills Limited	Nil	MT	USD
22	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Sadat Jute Industries Limited	69	MT	USD
23	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Sadat Jute Industries Limited	120	MT	USD
24	-do-	Hessian Fabric	-do-	Bangladesh	Any country including Bangladesh	Afil Jute Weaving Mills Ltd.	88	MT	USD

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25	-do-	Hessian Fabric	-do-	Bangladesh	Any country including Bangladesh	Alina Jute Mills Limited	88	MT	USD
26	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Afzal Fiber Processing Industries	69	MT	USD
27	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Afzal Fiber Processing Industries	120	MT	USD
28	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Ahyan Jute Mills Limited	69	MT	USD
29	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Ahyan Jute Mills Limited	120	MT	USD
30	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Alijan Jute Mills Limited	69	MT	USD
31	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Sonali Aansh Industries Limited	69	MT	USD
32	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Arnu Jute Mills Limited	120	MT	USD
33	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Bogra Jute Mills Limited	69	MT	USD
34	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Bogra Jute Mills Limited	120	MT	USD
35	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Chuadanga Jute Mill	120	MT	USD
36	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Golden Jute Industries Limited	69	MT	USD
37	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Hasem Jute Industries Ltd.	69	MT	USD
38	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Hazrat Shah Chandrapuri Jute Mills Ltd.	69	MT	USD

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39	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Hazrat Shah Chandrapuri Jute Mills Ltd.	120	MT	USD
40	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Jamuna Jute Industries Ltd.	120	MT	USD
41	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Rahman Jute Mills (Pvt.) Ltd.	120	MT	USD
42	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Mirza Jute Mills Ltd.	120	MT	USD
43	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Mouna Jute Mills Ltd.	69	MT	USD
44	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Mouna Jute Mills Ltd.	120	MT	USD
45	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Oriental Jute Mills Ltd.	69	MT	USD
46	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Oriental Jute Mills Ltd.	120	MT	USD
47	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Rahman Jute Spinners (Pvt.) Ltd.	69	MT	USD
48	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Rajbari Jute Mills Ltd.	69	MT	USD
49	-do-	Hessian Fabric	-do-	Bangladesh	Any country including Bangladesh	Rajbari Jute Mills Ltd.	88	MT	USD
50	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Roman Jute Mills Limited	69	MT	USD
51	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Sagar Jute Spinning Mills Ltd.	69	MT	USD
52	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Sagar Jute Spinning Mills Ltd.	120	MT	USD

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53	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Sidlaw Textiles (Bangladesh) Ltd.	69	MT	USD
54	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Sidlaw Textiles (Bangladesh) Ltd.	120	MT	USD
55	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Wahab Jute Mills Ltd.	69	MT	USD
56	-do-	Jute Yarn/ Twine	-do-	Bangladesh	Any country including Bangladesh	Any Producer other than mentioned in SN 1 to 55 above	445	MT	USD
57	-do-	Hessian Fabric	-do-	Bangladesh	Any country including Bangladesh	Any Producer other than mentioned in SN 1 to 55 above	88	MT	USD
58	-do-	Sacking Bags	-do-	Bangladesh	Any country including Bangladesh	Any Producer other than mentioned in SN 1 to 55 above	283	MT	USD
59	-do-	Jute Yarn/ Twine	-do-	Any country other than Bangladesh and Nepal	Bangladesh	Any	445	MT	USD
60	-do-	Hessian Fabric	-do-	Any country other than Bangladesh and Nepal	Bangladesh	Any	88	MT	USD
61	-do-	Sacking Bags	-do-	Any country other than Bangladesh and Nepal	Bangladesh	Any	283	MT	USD
62	-do-	Jute Yarn/ Twine	-do-	Nepal	Any country including Nepal	Arihant Multi- Fibres Ltd.	Nil	MT	USD

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63	-do-	Hessian Fabric	-do-	Nepal	Any country including Nepal	Arihant Multi-Fibres Ltd.	56	MT	USD
64	-do-	Sacking Bags	-do-	Nepal	Any country including Nepal	Arihant Multi-Fibres Ltd.	Nil	MT	USD
65	-do-	Jute Yarn/ Twine	-do-	Nepal	Any country including Nepal	Shree Raghupati Jute Mills Limited	Nil	MT	USD
66	-do-	Hessian Fabric	-do-	Nepal	Any country including Nepal	Shree Raghupati Jute Mills Limited	56	MT	USD
67	-do-	Sacking Bags	-do-	Nepal	Any country including Nepal	Shree Raghupati Jute Mills Limited	Nil	MT	USD
68	-do-	Jute Yarn/ Twine	-do-	Nepal	Any country including Nepal	Baba Jute Mills Private Limited	59	MT	USD
69	-do-	Hessian Fabric	-do-	Nepal	Any country including Nepal	Baba Jute Mills Private Limited	64	MT	USD
70	-do-	Sacking Bags	-do-	Nepal	Any country including Nepal	Baba Jute Mills Private Limited	153	MT	USD
71	-do-	Jute Yarn/ Twine	-do-	Nepal	Any country including Nepal	Shree Pashupatinath Jute Mills Private Limited	32	MT	USD
72	-do-	Hessian Fabric	-do-	Nepal	Any country including Nepal	Shree Pashupatinath Jute Mills Private Limited	60	MT	USD
73	-do-	Sacking Bags	-do-	Nepal	Any country including Nepal	Shree Pashupatinath Jute Mills Private Limited	45	MT	USD
74	-do-	Jute Yarn/ Twine	-do-	Nepal	Any country including Nepal	Swastik Jute Mills (P) Ltd.	94	MT	USD
75	-do-	Hessian Fabric	-do-	Nepal	Any country including Nepal	Swastik Jute Mills (P) Ltd.	132	MT	USD

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76	-do-	Sacking Bags	-do-	Nepal	Any country including Nepal	Swastik Jute Mills (P) Ltd.	97	MT	USD
77	-do-	Jute Yarn/Twine	-do-	Nepal	Any country including Nepal	Any Producer other than mentioned in SN 62 to 76 above	119	MT	USD
78	-do-	Hessian Fabric	-do-	Nepal	Any country including Nepal	Any Producer other than mentioned in SN 62 to 76 above	292	MT	USD
79	-do-	Sacking Bags	-do-	Nepal	Any country including Nepal	Any Producer other than mentioned in SN 62 to 76 above	247	MT	USD
80	-do-	Jute Yarn/Twine	-do-	Any country other than Bangladesh and Nepal	Nepal	Any	119	MT	USD
81	-do-	Hessian Fabric	-do-	Any country other than Bangladesh and Nepal	Nepal	Any	292	MT	USD
82	-do-	Sacking Bags	-do-	Any country other than Bangladesh and Nepal	Nepal	Any	247	MT	USD

* “Jute Products” comprising of Jute Yarn/twine (multiple folded/cabled and single), Hessian Fabrics and Jute Sacking bags.

Further having regard to the Final findings notified by the Authority vide Notification No. 7/3/2018-DGAD, dated 19th March 2019 recommending extension of existing anti-dumping duty on ‘jute sacking cloth’ originating in or exported from Bangladesh, and further imposition of the same by the Ministry of Finance vide Notification No. 24/2019-Customs (ADD) dated 18th June, 2019, the Authority is of the view that the anti-dumping duty applicable to imports of jute sacking bag from Bangladesh is also required to be extended to imports of ‘jute sacking

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cloth' from Bangladesh for all exporters of jute sacking cloth from Bangladesh. except for the following producers for which exemption had been granted from the extension of duties in the above notification.

- M/s Mouna Jute Mills Ltd.*
- 2. M/s Arnu Jute Mills Limited*
- 3. M/s Rahman Jute Mills (Pvt.) Ltd.*
- 4. M/s Jamuna Jute Industries Limited*
- 5. M/s Sagar Jute Spinning Mills Limited*
- 6. M/s Sidlaw Textiles (Bangladesh) Limited*
- 7. M/s Partex Jute Mills Limited Bangladesh*
- 8. M/s Asha Jute Industries Limited*
- 9. M/s Nawhata Jute Mills Ltd.*
- 10. M/s Mymensingh Jute Mills Ltd.*

Note - The application of the individual duty rates specified for the producers mentioned in the above shall be conditional upon presentation to customs authorities of a valid commercial invoice, on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, drafted as follows:

“I, the undersigned, certify that the (volume) of (product concerned) sold for export to India covered by this invoice was manufactured by (producer name and address) in the (name of country). I declare that the information provided in this invoice is complete and correct.” If no such invoice is presented, the duty applicable to all other producers shall apply. This requirement is without prejudice to the verification procedures independently undertaken by the Customs authorities under the applicable customs law and regulations.

N. Further Procedure

241. An appeal against the determination of the Designated Authority in these final findings shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the relevant provisions of the Act / Rules.

(Amitabh Kumar)
Designated Authority