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CASE ID: AD/AA/001/2026 & AD/AA/002/2026

(Original Case No. AD (OI)-06/2021)

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

FINAL FINDINGS

Remand proceedings in the anti-dumping investigation concerning imports of "Semi-Finished Ophthalmic Lenses" originating in or exported from China PR, pursuant to the Final Order No. 50782/2026 and Final Order Nos. 50783-50793/2026 dated 27th April 2026 of the Hon'ble Customs, Excise and Service Tax Appellate Tribunal

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F. No. 6/6/2021-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Trade Remedies
4th Floor, Jeevan Tara Building,
5, Parliament Street, New Delhi – 110001

Dated: November 2026

FINAL FINDINGS

Case ID: AD/AA/001/2026 & AD/AA/002/2026 (Original Case No. AD (OI)-06/2021)

Subject: Final Findings in the remand proceedings in the anti-dumping investigation concerning imports of "Semi-Finished Ophthalmic Lenses" originating in or exported from China PR, pursuant to the Hon'ble Customs, Excise and Service Tax Appellate Tribunal (CESTAT) Final Order No. 50782/2026 dated 27th April 2026 in the matter of GKB Ophthalmics Limited V/s Designated Authority & Ors. (Anti-dumping Appeal No. 52534 of 2023) and Final Order Nos. 50783-50793/2026 dated 27th April 2026 in the matter of Essilorluxottica Asia Pacific Pte. Ltd. (formerly known as Essilor Amera Pte. Ltd.) & Ors. V/s Designated Authority & Ors. (Anti-dumping Appeal No. 53193 of 2023 and connected Anti-dumping Appeal Nos. 53192 and 53194 to 53202 of 2023)

F. No. 6/6/2021-DGTR: - Having regard to the Customs Tariff Act, 1975 as amended from time to time (hereafter 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 thereof, as amended from time to time (hereafter also referred to as the "Rules").

A. BACKGROUND OF THE CASE

1. GKB Ophthalmics Limited (hereinafter referred to as the "applicant" or the "domestic industry" or the "DI") filed an application before the Designated Authority (hereinafter referred to as the "Authority") seeking initiation of an anti-dumping investigation on imports of "Semi-Finished Ophthalmic Lenses" (hereinafter referred to as the "subject goods" or "product under consideration" or the "PUC") originating in or exported from China PR (hereinafter referred to as the "subject country"), alleging that dumped imports of the subject goods were causing material injury to the domestic industry.
2. On the basis of the prima facie evidence submitted by the applicant, the Authority, vide Notification No. 6/6/2021-DGTR dated 30th September 2021, published in the Gazette of India, Extraordinary, initiated the investigation in accordance with Section 9A of the Act read with Rule 5 of the Rules (Case No. AD (OI)-06/2021).
3. The Authority issued its Final Findings vide Notification F. No. 6/6/2021-DGTR dated 29th

September 2022, recommending definitive anti-dumping duty for five years equal to the lesser of the dumping margin and the injury margin. The dumping margin and the injury margin of the following cooperating producers/exporters (hereinafter referred to as the "participating exporters") were found to be negative and nil duty was recommended for them:

a. Conant Optics (Jiangsu) Co., Ltd.
b. Shanghai Conant Optics Co., Ltd.
c. Zhejiang Weixing Optical Co., Ltd.
d. Carl Zeiss Vision (China) Limited
e. Daejeon Daemyung Optical (Hangzhou) Co., Ltd.

4. A duty of USD 0.15 per piece was recommended on all other producers/exporters from the subject country, including the Essilor Group, which was held to be non-cooperative in terms of Rule 6(8) of the Rules. The Central Government imposed anti-dumping duty vide Notification No. 32/2022-Customs (ADD) dated 27th December 2022.
5. Aggrieved by the Final Findings, the domestic industry filed Anti-Dumping Appeal No. 52534 of 2023 before the Hon'ble Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as the "Tribunal" or "CESTAT"), challenging the Final Findings to the extent they recommended NIL duty on the participating exporters (Sr. Nos. 1 to 5 of the duty table), and seeking inclusion of lenses having refractive index above 1.60 within the scope of the PUC. Essilorluxottica Asia Pacific Pte. Ltd. (formerly known as Essilor Amera Pte. Ltd.) and other entities of the Essilor Group separately filed Anti-Dumping Appeal No. 53193 of 2023 and connected Anti-Dumping Appeal Nos. 53192 and 53194 to 53202 of 2023, challenging the Final Findings to the extent the Essilor Group was treated as non-cooperative and the duty applicable to "all others" was recommended on its exports.
6. The Hon'ble Tribunal, vide Final Order No. 50782/2026 dated 27th April 2026, set aside the Final Findings to the extent nil anti-dumping duty was recommended on the participating exporters and remitted the matter to the Authority for fresh determination of the non-injurious price (hereinafter referred to as the "NIP"), after providing a reasonable opportunity to the domestic industry to submit its response on the manner in which the NIP had been determined. The Hon'ble Tribunal upheld the exclusion of lenses having refractive index above 1.60 from the scope of the PUC.
7. The Hon'ble Tribunal, vide Final Order Nos. 50783-50793/2026 dated 27th April 2026 in Anti-Dumping Appeal No. 53193 of 2023 and connected appeals, held that Danyang ILT Optics Co., Ltd. was not related to the Essilor Group, and that the non-participation of Danyang ILT Optics Co., Ltd. and of the non-exporting related producers, namely Jiangsu Wanxin Optical Co., Ltd., Jiangsu Creasky Opticals Co., Ltd. and Jiangsu Governor Dragon Opticals Co., Ltd., was of no consequence for the determination of the dumping margin of the Essilor Group. The Hon'ble Tribunal set aside the recommendation of anti-dumping duty on the Essilor Group made by treating it as non-cooperative, and directed the Authority to consider the case of the Essilor Group afresh without treating it as non-cooperative.
8. In compliance with the said Final Orders, the Authority initiated remand proceedings vide notification dated 14th August 2026 (Case ID: AD/AA/002/2026) in respect of the appeal of the domestic industry, and vide notification dated 14th July 2026 (Case ID: AD/AA/001/2026) in respect of the appeals of the Essilor Group. As both remand proceedings arise out of the same Final Findings and are inter-linked, they have been taken up together and are addressed in a

common disclosure statement and in these common final findings.

B. PROCEDURE EARLIER FOLLOWED WHILE ISSUING THE FINAL FINDINGS DATED 29TH SEPTEMBER 2022

9. The procedure described herein below had been followed with regard to the original investigation:

B.1 Initiation

a. The Authority issued a notification dated 30th September 2021, published in the Gazette of India, Extraordinary, initiating the investigation concerning imports of the subject goods from China PR.

b. The Authority sent a copy of the initiation notification to the Embassy of the subject country in India, the known producers/exporters from China PR, the known importers/users in India and the domestic industry, as per the addresses made available by the applicant, and requested them to make their views known in writing within 30 days of the initiation notification in accordance with Rule 6(2) of the Rules. The time limit to file information was extended first up to 11th January 2022 and then up to 18th January 2022.

B.2 Circulation of non-confidential version of the application

c. The Authority provided a copy of the non-confidential version of the application to the known producers/exporters and to the Government of the subject country, through its Embassy in India, in accordance with Rule 6(3) of the Rules. A copy of the non-confidential version of the application was also made available to the other interested parties, wherever requested, through e-mails.

B.3 Participation by producers/exporters of the subject country

d. The Authority sent exporter's questionnaires to the following known producers/exporters in China PR, whose details were made available by the applicant, to elicit relevant information in accordance with Rule 6(4) of the Rules:

i. Danyang Legend Optical Company Limited
ii. Danyang Hongsun Optical Glasse
iii. Danyang Changxing Optical Glasses Factory
iv. Danyang H&C Optical Glasses Company Limited
v. Jiangsu Junshi Optics Company Limited
vi. Danyang Henry Optical Company Limited
vii. Shanghai Conant Optics Company Limited
viii. Jiangsu Kmd-optical Company Limited
ix. Danyang Lens Optics Technology

e. The following producers/exporters from China PR filed exporter's questionnaire responses:

i. Daejeon Daemyung Optical (Hangzhou) Co., Ltd.
ii. Conant Optics (Jiangsu) Co., Ltd.
iii. Shanghai Conant Optics Co., Ltd.
iv. Zhejiang Weixing Optical Co., Ltd.
v. Shanghai Weixing Optical Technology Co., Ltd.

vi. Carl Zeiss Vision (China) Ltd.
vii. Jiangsu Youli Optics Spectacles Ltd.
viii. Chemiles Corporation
ix. Jiangsu Future Vision Co., Ltd.
x. Delta Lens Private Limited
xi. Essilor Amera Pte. Ltd.
xii. Shanghai Essilor Optical Co., Ltd.

B.4 Participation by importers/users

f. The Authority forwarded a copy of the initiation notification to the following known importers/users/user associations in India in accordance with Rule 6(4) of the Rules and advised them to make their views known in writing within the prescribed time limit:
   i. Essilor Manufacturing India Private Limited
   ii. Essilor India Private Limited
   iii. GKB Rx Lens Private Limited
   iv. Ray Ban Sun Optics India Private Limited
   v. Carl Zeiss India (Bangalore) Private Limited
   vi. GKB Hi-Tech Lenses Private Limited
   vii. Lenstech Opticals Private Limited
   viii. Transworld Commercial Enterprises
   ix. GKB Vision Pvt. Ltd.
   x. Lenskart Solutions Private Limited
   xi. Titan Company Limited
   xii. Vision Rx Private Limited
   xiii. Hoya India Private Limited
   xiv. Indian Optics Private Limited
   xv. Trishul Optics
   xvi. Sun Optical Eye Case Hospital
   xvii. Nayansukh Opticians
   xviii. Vinod Ophthalmics Works
   xix. Yash Lenses
g. The following importers/users/consumers filed importer's questionnaire responses:
   i. Lenskart Solutions Private Limited
   ii. Carl Zeiss India (Bangalore) Pvt. Ltd.
   iii. R. K. Optical Services
   iv. India Optics Pvt. Ltd.
   v. Yash Optics & Lens Pvt. Ltd.
   vi. Essilor India Private Limited
   vii. Essilor Manufacturing India Private Limited
   viii. GKB Vision Pvt. Ltd.
   ix. See World Optical Co., Ltd.
   x. Vision Rx Labs Private Limited
   xi. RayBan Sun Optical India Pvt. Ltd.

B.5 Period of investigation and injury period

h. The period of investigation (POI) was 1st April 2020 to 31st March 2021 (12 months). The injury investigation period covered 1st April 2017 – 31st March 2018, 1st April 2018 – 31st March 2019, 1st April 2019 – 31st March 2020 and the POI.

B.6 PCN methodology and import data

i. The Authority held a consultation with the interested parties through video conferencing on 2nd December 2021 on the product control number (PCN) methodology and issued the final PCN methodology on 10th December 2021, based on refractive index, diameter, aspheric/spherical design and type of vision.

j. The Directorate General of Commercial Intelligence and Statistics (DGCI&S) and DG Systems were requested to provide transaction-wise details of imports of the subject goods for the injury period, which were relied upon for computation of the volume and value of imports.

B.7 Oral hearing

k. In accordance with Rule 6(6) of the Rules, the Authority provided an opportunity to the interested parties to present their views orally in a hearing held through video conferencing on 21st April 2022. The domestic industry was directed to file a revised petition in the requisite format by 30th April 2022, and the parties were asked to file written submissions after receipt of its non-confidential version, followed by rejoinder submissions.

B.8 Further procedures

l. Information provided on a confidential basis was examined with regard to the sufficiency of the confidentiality claims, and the non-confidential versions of the submissions were made available to the interested parties.

m. Additional/supplementary information was sought from the applicant and the other interested parties, and the data was verified to the extent considered necessary.

n. The NIP was determined on the basis of the cost of production and cost to make and sell the subject goods in India, on the basis of the information furnished by the domestic industry, Generally Accepted Accounting Principles and Annexure III to the Rules.

o. In accordance with Rule 16 of the Rules, the essential facts were disclosed to the interested parties vide disclosure statement dated 9th September 2022.

p. Final Findings were issued on 29th September 2022. Anti-dumping duty was imposed vide Notification No. 32/2022-Customs (ADD) dated 27th December 2022.

q. The exchange rate adopted for the POI was 1 US$ = Rs. 75.22.

C. REMAND BACK PROCEEDINGS

C.1 Appeal filed by the domestic industry before the Hon'ble CESTAT

10. Aggrieved by the Final Findings, the domestic industry filed Anti-Dumping Appeal No. 52534 of 2023 before the Hon'ble Tribunal. The summary of contentions by the DI are as follows:

a. The detailed NIP workings were not furnished with the disclosure statement dated 9th September 2022. Only Format "L" was provided on 12th September 2022, from which the basis of the computation could not be understood. Detailed workings were provided only on 2nd January 2023, after the Final Findings and the customs notification.

b. The NIP, and the normal value constructed on its basis, were determined on an optimised cost of production. Annexure III applies to the NIP and not to the normal value. The domestic industry had introduced new product types which changed its raw material mix, so that normation produced an unrealistically low cost and resulted in negative dumping and injury margins for all participating exporters.
c. Exclusion of lenses having refractive index above 1.60 from the scope of the PUC was not justified.

C.2 Appeals filed by the Essilor Group before the Hon'ble CESTAT

11. Aggrieved by the Final Findings, Essilorluxottica Asia Pacific Pte. Ltd. (formerly known as Essilor Amera Pte. Ltd.) and other entities of the Essilor Group filed Anti-Dumping Appeal No. 53193 of 2023 and connected Anti-Dumping Appeal Nos. 53192 and 53194 to 53202 of 2023 before the Hon'ble Tribunal. The summary of contentions of the Essilor Group is as follows:
a. The Authority wrongly treated the Essilor Group as non-cooperative under Rule 6(8) of the Rules on the basis of irrelevant facts, although the export prices of the Essilor Group were non-injurious to the domestic industry.
b. A pledge does not vest any legal or operational control in the pledgee. The Equity Pledge Agreement dated 13th July 2018 did not render Danyang ILT Optics Co., Ltd. related to the Essilor Group in terms of Rule 2(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 after the transfer of shareholding in November 2018.
c. No adverse inference could be drawn for non-production of the annual reports of Danyang ILT Optics Co., Ltd., which were not in the possession of the Essilor Group.
d. Information relating to Danyang ILT Optics Co., Ltd. and to the non-exporting related producers, namely Jiangsu Wanxin Optical Co., Ltd., Jiangsu Creasky Opticals Co., Ltd. and Jiangsu Governor Dragon Opticals Co., Ltd., was irrelevant to the determination of the dumping margin of the Essilor Group, since the normal value for China PR was constructed and these entities did not export the subject goods to India during the POI.
e. The subject goods produced by Danyang ILT Optics Co., Ltd. and exported by entities of the Essilor Group were irrelevant to the determination of the dumping margin of the Essilor Group.

D. SCOPE OF REMAND AND TRIBUNAL'S DIRECTIONS FOR RECONSIDERATION

D.1 Final Order No. 50782/2026 (appeal of the domestic industry)

12. The Hon'ble Tribunal held that it was not possible to discern from Format "L" the methodology adopted by the Authority, particularly the manner of optimisation of salaries and wages, depreciation, repairs and maintenance and manufacturing overheads, and that the normal value is determined on the basis of NIP. The relevant extract of the Final Order is reproduced below:

> *"54. From the Format "L" provided as part of the Disclosure Statement, it is not possible to discern or reconstruct the basis or methodology adopted by the designated authority for arriving at the final figures, nor can the variations between the figures originally claimed and those finally determined be understood. In particular, in respect of salaries and wages/employee costs, depreciation, repairs and maintenance, and manufacturing overheads, there is no disclosure as to how*

> *the purported "optimisation" has been undertaken. The designated authority modified the costs incurred during the period of investigation and, for deriving per-unit costs, divided such costs by production quantities of a year other than the period of investigation. In the absence of any disclosure regarding the basis for such modifications and the methodology adopted, the manner of optimisation cannot be ascertained.*
>
> *55. The normal value is determined on the basis of NIP and, therefore, the imposition of anti-dumping duty is directly linked to the determination of NIP.*
>
> *56. It is, therefore, a fit case where the matter should be remanded to the designated authority to determine the NIP a fresh after providing a reasonable opportunity to the appellant to submit its response to the manner in which the NIP has been determined by the designated authority.*
>
> *…*
>
> *61. The impugned order, therefore, to the extent it has imposed nil anti-dumping duty on the participating exporters is set aside and the matter is remitted to the designated authority for fresh determination of NIP. In order to expedite the decision to be taken by the designated authority, the appellant should submit its response to the designated authority within a period of six weeks from the date of this order. If such a response is filed the designated authority shall give its final findings based on the fresh determination of NIP within a period of three months thereafter.*
>
> *62. The final findings dated 29.09.2022 issued by the designated authority to this extent are set aside and the appeal is, accordingly, allowed."*

13. The Hon'ble Tribunal has also held that there is no merit in the contention that semi-finished ophthalmic lenses having refractive index above 1.60 should be included in the scope of the PUC. That issue is therefore not open in the present proceedings.

D.2 Final Order Nos. 50783-50793/2026 (appeals of the Essilor Group)

14. The Hon'ble Tribunal, after examining each of the grounds on which the Essilor Group had been treated as non-cooperative, held that (a) the Equity Pledge Agreement did not confer ownership or control of Danyang ILT Optics Co., Ltd. on the Essilor Group, and the two were not related in terms of Rule 2(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007; (b) no adverse inference could be drawn for non-furnishing of the annual reports of Danyang ILT Optics Co., Ltd.; (c) since the normal value for China PR was constructed, information relating to non-exporting related producers was irrelevant, and the responses of the Essilor Group to Question 6 of Part I of Section A of the questionnaire were in line with paragraph 8(i) of Trade Notice No. 06/2021; (d) the non-disclosure of the working capital loans extended to Danyang ILT Optics Co., Ltd. prior to 2018 could not be used to draw an adverse inference; and (e) the price or volume of exports of the subject goods produced by Danyang ILT Optics Co., Ltd. and exported by the Essilor Group could not be taken into consideration for determining the dumping margin of the Essilor Group. The relevant extract of the Final Order is reproduced below:

> *"44. Therefore, complete information with respect to the Normal Value and Export Price was available with the designated authority in order to calculate individual dumping margin for the Essilor Group. The non-participation of Danyang ILT (un-related producer) or Jiangsu Wanxin Optical Co. Ltd., Jiangsu Creasky Opticals*

Co. Ltd., and Jiangsu Governor Dragon Opticals Co. Ltd. (related parties not exporting product under consideration to India) is, therefore, of no consequence and can be considered as irrelevant for the purposes of determining the dumping margin of product under consideration produced and exported by Essilor Group.

45. The exporting producers within the Essilor Group and related entities forming the supply chain under the Essilor Group did cooperate and submitted questionnaire responses to enable Essilor Group to be granted an individual dumping margin and rate of anti-dumping duty. The Essilor Group had provided all the relevant information with respect to the related party.

…

50. It has been found that Danyang ILT and Essilor Group are not related. Thus, price or volume of exports of subject goods produced by Danyang ILT and exported by the Essilor Group could not have been taken into consideration for determining of dumping margin of Essilor Group.

51. Thus, for all the reasons stated above, the recommendation made by the designated authority for imposing anti-dumping duty on Essilor Group by treating it to be non-cooperative is not justified. It is, accordingly, set aside. The designated authority shall consider the cases of the Essilor Group afresh without treating the Essilor Group as non-cooperative. The appeals are, therefore, allowed to the extent indicated above."

15. Accordingly, the scope of the present remand proceedings is limited to (a) the fresh determination of the NIP of the domestic industry, (b) the consequential re-determination of the normal value (to the extent it is constructed on the cost of production of the domestic industry), the dumping margin, the injury margin and the duty; and (c) the determination of the normal value, export price, landed value, dumping margin, injury margin and duty of the Essilor Group by treating it as a cooperative producer/exporter. The findings in the Final Findings dated 29th September 2022 on all other issues including the product under consideration and like article, standing of the domestic industry, cooperation status and export price/landed value of the participating exporters (other than the Essilor Group), injury and causal link, have not been disturbed by the Hon'ble Tribunal and are not reopened.

E. PROCEDURE FOLLOWED IN THE PRESENT REMAND PROCEEDING

16. The procedure described below has been followed in the present remand proceeding:
    a. Pursuant to Para 61 of the Final Order, the domestic industry filed its response on the manner of determination of NIP by email before the due date prescribed by the Hon'ble CESTAT and on 14th July 2026 in SETU Portal.
    b. The Authority initiated the remand proceedings in Case ID: AD/AA/002/2026 vide notification dated 14th August 2026, the relevant part of which reads as follows:

"2. *Since the matter has been remanded back to the Designated Authority for reconsideration of the issue relating to determination of the Non-Injurious Price, the Authority has taken up the remand proceedings from the stage considered appropriate in light of the observations made by the Hon'ble Tribunal. The Authority shall undertake fresh examination of the relevant information on record and provide*

an opportunity to all interested parties to present their submissions in accordance with the provisions of the Anti-Dumping Rules. The Authority shall proceed to determine the Non-Injurious Price afresh in accordance with law."

c. Pursuant to an application dated 8th June 2026 filed by the Essilor Group, the Authority initiated remand proceedings in compliance with Final Order Nos. 50783-50793/2026 vide notification dated 14th July 2026 in Case ID: AD/AA/001/2026, the relevant part of which reads as follows:

"2. *Since, the matter has been remanded back to the Designated Authority for reconsideration of the issues relating to determination of dumping margin in respect of Essilor Group, the Authority has taken up the remand proceedings from the stage considered appropriate in light of the observations made by the Hon'ble Tribunal. The Authority shall undertake fresh examination of the relevant information on record and provide an opportunity to all interested parties to present their submissions in accordance with the provisions of the Anti-Dumping Rules. The Authority shall proceed to determine the normal value, export price and dumping margin for the Essilor Group by treating it as a cooperative exporter/producer."*

d. The domestic industry and participating exporters filed further submissions post initiation.

e. The Authority provided an opportunity to the domestic industry and the interested parties to present their views orally in an oral hearing held in hybrid mode on 22nd September 2026. The parties were directed to file written submissions by 25th September 2026 and rejoinder submissions by 28th September 2026.

f. Written submissions and rejoinder submissions have been filed by the following interested parties:

i. GKB Ophthalmics Limited (domestic industry) vide submissions dated 25th September 2026 and rejoinder dated 28th September 2026

ii. Conant Optics (Jiangsu) Co., Ltd. and Shanghai Conant Optics Co., Ltd. (hereinafter the "Conant Group") vide written submissions dated 25th September 2026 and rejoinder dated 28th September 2026

iii. Zhejiang Weixing Optical Co., Ltd. and Shanghai Weixing Optical Technology Co., Ltd. (hereinafter the "Weixing Group") vide written submissions dated 25th September 2026 and rejoinder dated 28th September 2026

iv. Daejeon Daemyung Optical (Hangzhou) Co., Ltd. (hereinafter "DDMO") vide written submissions dated 25th September 2026 and rejoinder dated 28th September 2026

v. Essilor Group (Essilorluxottica Asia Pacific Pte. Ltd. and other entities of the Essilor Group) vide written submissions dated 25th September 2026 and rejoinder dated 28th September 2026

g. Carl Zeiss Vision (China) Limited has not filed any submissions in the present remand proceedings.

h. Considering the request of the Essilor Group and non-contestation of the demand by other interested parties, the remand proceedings in Case ID: AD/AA/002/2026 and Case ID: AD/AA/001/2026 have been taken up together. The submissions of the Essilor Group have been examined both with regard to the determination of NIP and with regard to the determination of its individual dumping margin and injury margin.

i. In accordance with Rule 16 of the Rules, the Authority disclosed the essential facts under

consideration to the interested parties vide disclosure statement dated 27th October 2026, and invited comments thereon by 3rd November 2026. The complete NIP workings were shared with the domestic industry on a confidential basis as Section IV of the disclosure statement.

j. Comments on the disclosure statement have been received from the domestic industry, the Conant Group, the Weixing Group and the Essilor Group, all dated 3rd November 2026. No comments have been received from DDMO and Carl Zeiss Vision (China) Limited. The post-disclosure comments have been examined in Section I of these findings.

k. The Authority has considered all the submissions made by the interested parties and examined them in light of the Final Orders dated 27th April 2026 of the Hon'ble Tribunal.

l. The Authority has also filed Application before Hon'ble CESTAT seeking extension of time for three months to comply with the directions of the Hon'ble CESTAT.

F. ISSUES FOR CONSIDERATION IN THE INSTANT REMAND PROCEEDINGS

F.1 SCOPE OF REMAND AND OTHER PRELIMINARY ISSUES

F.1.1 Submissions by the domestic industry in the present remand proceedings

17. The domestic industry has made the following submissions:

a. Since the normal value is based on the NIP (para 55 of the Final Order), re-determination of NIP requires re-determination of the normal value and consequently the dumping margin and injury margin of all participating exporters, including the Essilor Group. The domestic industry had specifically raised in its appeal that the normal value was constructed on the optimised cost of production, although Annexure III applies only to the NIP and not to the normal value. The domestic industry does not object to the proceedings being limited to re-determination of NIP and the calculations consequent thereon.

b. Whether a negative dumping margin turns positive depends on the revised constructed normal value and NIP; the consequences must follow either way.

c. There is no requirement to keep the remand proceedings in abeyance. The order dated 22nd September 2025 of the Hon'ble Delhi High Court in W.P.(C) 14723/2025 permits the Tribunal to hear appeals against final findings. The Final Order dated 27th April 2026 has not been challenged or stayed and has attained finality.

d. The domestic industry has no objection to the Essilor Group being granted an individual rate or to both remand proceedings being considered together, and has no comment on reliance on the exporters' data of the original investigation.

e. The domestic industry is an MSME with limited resources and was not aware how the information filed would be used. It requests disclosure of the complete NIP file, in particular Format B and Format D, and additional time to comment thereafter.

F.1.2 Submissions by other interested parties

18. The other interested parties have made the following submissions:

a. The Conant Group and the Weixing Group cooperated fully in the original investigation; their export data was verified and negative dumping and injury margins were determined

individually.

b. The Hon'ble Tribunal remanded the matter only for fresh determination of the NIP and the constructed normal value. The remand does not reopen the cooperation status, questionnaire responses, verification or export price of the exporters, and is not a de novo reopening of the investigation.

c. The Hon'ble Delhi High Court, by order dated 22nd September 2025 in W.P.(C) 14723/2025, has stayed the Tribunal's interim Order No. 5/2025 dated 26th August 2025 on its jurisdiction under Section 9C of the Customs Tariff Act. Since the validity of the Final Order dated 27th April 2026 depends on that issue, the Authority should not issue final findings until the writ petition is decided.

d. On the domestic industry's request for disclosure of the NIP methodology, the Authority may deal with the same in terms of the remand order.

e. DDMO cooperated fully and was assigned a nil/negative individual dumping margin on the basis of its own data, not on adverse inference. DDMO further stated that any fresh determination of NIP would have no bearing on the dumping margin computed for DDMO as it was negative during the initial final findings.

f. Essilor Group contended that the two remand proceedings (AD/AA/001/2026 and AD/AA/002/2026) are intrinsically connected, since the individual rate of the Essilor Group depends on the revised injury margin, and should be decided through a consolidated determination. An early individual rate is necessary in view of the likely sunset review in 2027.

g. Essilor Group further stated that the proceedings should not be kept in abeyance. Paragraphs 12 and 15 of the order of the Hon'ble Delhi High Court expressly permit the Tribunal to hear appeals relating to final findings. It further stated that no stay has been granted on the Final Order or the remand and the Authority is not the forum to suspend a binding appellate order.

F.1.3 Examination by the Authority

19. **Scope of remand:** The Hon'ble Tribunal set aside the Final Findings only "to the extent" nil duty was recommended on the participating exporters and remitted the matter for fresh determination of the NIP. The Tribunal also recorded that the normal value was determined on the basis of NIP and that the imposition of duty is directly linked to it. The Authority therefore holds that the remand covers the NIP and its consequential effect on the constructed normal value, dumping margin, injury margin and duty of the five participating exporters and residual category of exporters. Further, in terms of Final Order Nos. 50783-50793/2026, the Authority is required to determine afresh the normal value, export price, dumping margin and injury margin of the Essilor Group by treating it as a cooperative producer/exporter.

20. The export price, landed value and cooperation status of the participating exporters (other than the Essilor Group) are not reopened. The cooperation status of the Essilor Group stands determined by the Hon'ble Tribunal, and its export price and landed value are examined in Section H below.

21. **Request for abeyance:** The order dated 22nd September 2025 of the Hon'ble Delhi High Court stayed only the Tribunal's interim order on the scope of Section 9C. However, it permits the Tribunal to proceed with appeals relating to the final findings of the Authority and states that the

pendency of the writ petition would not affect them. The Final Order dated 27th April 2026 arises from an appeal against the Final Findings and has not been stayed or set aside. The Authority is bound to give effect to it. The request to keep the present proceedings in abeyance is, therefore, not accepted.

22. **Consolidation with Case ID AD/AA/001/2026:** Both remand proceedings arise out of the same Final Findings dated 29th September 2022, and the duty, if any, for the Essilor Group depends upon the NIP re-determined in Case ID: AD/AA/002/2026. The Essilor Group has requested a consolidated determination, and the other interested parties have made no objection to the same. The Authority, therefore, considers it appropriate to consolidate the two remand proceedings and to issue a common disclosure statement and common final findings.
23. **Request for disclosure:** The request of the domestic industry was accepted. The complete NIP workings, including Format B (raw materials) and Format D (utilities), the element-wise costs claimed and allowed, the norms applied and the reasons for variations, were shared with the domestic industry as Section IV of the disclosure statement dated 27th October 2026, and the domestic industry was given an opportunity to comment thereon.

F.2 RE-DETERMINATION OF NON-INJURIOUS PRICE

F.2.1 Submissions by the domestic industry in the present remand proceedings

24. The domestic industry, in its submissions, has submitted the following:
    a. NIP has not been determined in line with Annexure III. The NIP determined is about [***] lower than the NIP based on the data of the domestic industry, which led to negative injury margins and nil duty for the participating exporters. The main reductions are in raw materials, utilities, salaries and wages, depreciation, repairs and maintenance and other manufacturing overheads.
    b. Para 4(i) of Annexure III permits normation only to nullify injury caused by inefficient utilisation of raw materials. Raw material utilisation in the POI was optimum, and no explanation was sought for the variation in consumption.
    c. The Authority appears to have taken the 2017-18 consumption at POI rates, giving [***] per piece as against the actual cost of [***] per piece. [***] and [***], used in 2017-18 and 2018-19, were not used in the POI and had no POI rate, and were therefore costed at NIL. Costing an essential input at nil is akin to holding that the domestic industry was most efficient when it produced without that input, which is impossible.
    d. These inputs are the same as, or interchangeable with, [***] and [***] used in the POI, procured from different sources. They should be cumulated with those inputs, or valued at the 2017-18 rate or at the POI rate of the comparable input.
    e. New products developed during the injury period led to new grades of inputs replacing older grades. Interchangeable inputs fall into eight groups, namely [***], [***], [***], [***], [***], [***], [***] and [***], and should be grouped for the purpose of normation. On this basis, the raw material cost should be allowed at the actual POI level.
    f. The Authority divided the actual POI expenses on salaries and wages, depreciation, repairs and maintenance and other manufacturing overheads by the production of 2018-19 ([***]). The resulting per-unit cost is about [***] lower than the actual per-unit cost of 2018-19 itself. If 2018-19 was the optimum year, the normated cost could not be lower than its actual

cost.

g. These expenses are not entirely fixed. Salaries and wages in the POI were [***] lower than in 2018-19 because certain costs were not incurred when production fell. The trial balance and department-wise payroll during POI show that about [***] of the company-wide salary of [***] lakh relates to production, stores, stock and dispatch, housekeeping and similar departments and is variable. Other manufacturing overheads include contractor labour, lens cleaning, water, and cleaning and washing, which vary with production.

h. There was no inefficient utilisation of capacity, and actual POI utilisation should be considered. Without prejudice, if production is normated, the variable costs must be increased correspondingly.

i. Being unaware of the requirements of the Authority, the domestic industry reported certain overheads aggregating [***] lakh as non-PUC costs ([***]); [***] ([***]); [***], [***], [***], [***], [***], [***], [***], [***]; [***]). At verification, it was explained that the Authority treats such expenses as overheads and correction was sought. These costs were nonetheless not considered.

j. The domestic industry has further clarified that it books all administration-related expenses under [***], that it does not produce any non-PUC, and that the expenses of [***] lakh were reported as non-PUC only out of unawareness of the requirements of the Authority. It has also furnished the break-up of salaries and wages and of other manufacturing overheads into fixed and variable components.

k. On the above basis, the NIP should be [***] per piece as against [***] per piece determined. The treatment of packing, consumables, bank charges, finance cost, administration overheads, by-product credit and return are not disputed.

l. No interested party has opposed re-determination of NIP. The Essilor Group has accepted that inputs may be grouped and that identifiable variable costs may be adjusted for, to the extent supported by verifiable records.

F.2.2 Submissions by other interested parties

25. The other interested parties have made the following submissions:

a. The domestic industry is partly correct that an essential input should not be valued at nil merely because it changed in the POI. That does not justify accepting the actual POI consumption of the new input or of a regrouped basket without optimisation. Annexure III mandates best utilisation over the three years and the POI at POI rates. The domestic industry should have shown the optimised norm for the revised grouping. If nil valuation is inappropriate, optimisation should still be carried out on a reasonable basis using historical trends, comparable inputs and the domestic industry's own prior consumption.

b. A fall in capacity utilisation and in salaries in the POI does not by itself establish that salaries are variable. Classification must rest on actual cost behaviour and accounting records. The Authority consistently treats salaries and wages as fixed and should follow that practice. The domestic industry should substantiate its claim with the categories of employees treated as variable, manpower changes, terminations or reduced hours, and the corresponding movement in expenditure.

c. Other manufacturing overheads are also treated as fixed. Water is already captured under utilities, which are treated as variable, and cannot be counted again. For contractor labour,

lens cleaning and washing, the domestic industry should provide evidence of the cost attributable to the PUC, the basis of classification and the movement in expenditure with production.

d. The burden of substantiating the classification lay on the domestic industry. Information not filed in the original investigation cannot be filed for the first time in the remand proceedings.

e. NIP should be re-determined on verified information in accordance with Annexure III. Adjustments proposed by the domestic industry may be accepted to the extent supported by verified records.

f. Essilor Group stated that different grades of [***] monomer, a proprietary product family of Mitsui Chemicals, may be used for specific lens types in different years. If the domestic industry can link the consumption of each grade to the lenses manufactured, such raw materials may be examined on a grouped basis. Similarly, if records show identifiable variable components in particular cost heads, corresponding adjustments should be considered on the basis of evidence rather than a mechanical application of Annexure III.

g. A difference between the NIP claimed by the domestic industry and that determined by the Authority (stated by the domestic industry to be [***]–[***]%) does not by itself show that the determination was incorrect. NIP is a notional price determined after eliminating inefficiencies and is not a mechanical adoption of every cost claimed. The question is whether the methodology is consistent with Annexure III and the directions of the Hon'ble Tribunal.

h. The purpose of NIP is not to reproduce the accounting characteristics of the domestic industry's historical production. Whether an input not used in the POI can be assigned a nil or reduced cost cannot be considered in isolation from the overall consumption pattern. Where two inputs are substitutable or represent the same functional input procured from different sources, their separate identification in the accounts does not require them to be treated as independent inputs. Before the Hon'ble Tribunal, the Authority had stated that cumulative raw material data was considered. The domestic industry has not shown that the methodology is contrary to Annexure III and merely seeks to substitute its own preferred methodology.

i. Normation is intended to remove inefficiencies. A higher per-unit cost in the POI arising from lower production or utilisation cannot be built into the NIP. The argument that the normated cost cannot be lower than the cost of an earlier year is not sustainable as a general proposition, since costs vary with production levels, utilisation, product mix and variable expenses. The domestic industry's own acknowledgement that certain expenses are variable shows that a comparison of total expenditure across years does not, without further analysis, establish any error.

F.2.3 Examination by the Authority

26. In terms of Rule 4(d) and Rule 17(1)(b) of the Rules, the Authority is required to recommend duty adequate to remove injury after considering the principles laid down in Annexure III. Annexure III requires the NIP to be determined from the cost of production of the domestic industry for the POI, after reconciling its financial and cost records. Paragraph 4 of Annexure III provides for best utilisation of raw materials, utilities and production capacity over the injury period, at POI rates.

27. The Authority notes the submissions made by the domestic industry that certain inputs used in the earlier part of the injury period were not available in the later part of the injury period and the domestic industry sourced other inputs in the same group which can be used interchangeably to manufacture the subject goods. Therefore, total consumption of such inputs (falling in the same group), which were used interchangeably, may be considered together over the injury period. Further, the domestic industry stated that it does not produce any non-PUC, and that the NPUC expenses were reported as non-PUC only out of unawareness of the requirements of the Authority. Also, there was no inefficient utilisation of capacity, and actual POI utilisation should be considered. Moreover, the expenditure on salary & wages and other manufacturing overheads is not entirely fixed and varies with production.
28. The Authority examined the submissions made by the domestic industry and other interested parties for the capacity utilisation, raw materials consumption, NPUC costs, salary & wages and other manufacturing overheads for determination of the NIP as per the principles laid down in Annexure III to the Rules.
29. The Authority examined and considered the consumption of raw materials based on material groups as claimed to be inter-changeable for production of PUC. Further, based on the clarification submitted that the applicant did not produce any NPUC, the expenses erroneously charged for NPUC have been considered for determination of NIP of PUC. However, the applicant could not provide sufficient evidence for the variable nature of salary & wages and other manufacturing overheads claimed. Therefore, the actual POI capacity utilisation cannot be considered for normation. The Authority has, therefore, for determining the NIP, considered the best utilisation of the raw materials over the injury period. Best utilisation of production capacity over the injury period has also been considered. Extraordinary or non-recurring expenses have been excluded from the cost of production. A reasonable return (pre-tax @ 22%) on average capital employed (i.e., average net fixed assets plus average working capital) for the PUC was allowed as pre-tax profit to arrive at the NIP as prescribed in Annexure III of the Rules and being followed.
30. On the above basis, the re-determined weighted average non-injurious price of the domestic industry is ₹[***] per piece, as against ₹[***] per piece determined in the Final Findings and ₹[***] per piece claimed by the domestic industry.

F.3 TREATMENT OF THE ESSILOR GROUP IN COMPLIANCE WITH FINAL ORDER NOS. 50783-50793/2026

F.3.1 Submissions by the domestic industry

31. The domestic industry has submitted that it has no objection to the Essilor Group being granted an individual rate or to both remand proceedings being considered together, and has no comment on reliance on the exporters' data of the original investigation. It has further submitted that the re-determination of NIP requires re-determination of the normal value, dumping margin and injury margin of all participating exporters, including the Essilor Group.

F.3.2 Submissions by the Essilor Group

32. The Essilor Group has made the following submissions:
    a. The Hon'ble Tribunal has set aside the Final Findings insofar as the Essilor Group was held

non-cooperative and has directed that the case of the Essilor Group be considered afresh without treating it as non-cooperative. The Essilor Group is, therefore, to be treated as a cooperative producer/exporter.

b. The Hon'ble Tribunal has recorded that complete information relating to normal value and export price is available with the Authority. All relevant data was placed on record by the Essilor Group in the original investigation, and an individual dumping margin may be determined for the Essilor Group on the basis of its verified data, without drawing any adverse inference.

c. The Essilor Group has no objection to re-determination of the NIP in accordance with Final Order No. 50782/2026. The anti-dumping duty, if any, leviable on the cooperating exporters, including the Essilor Group, may be determined on the basis of the fresh NIP after giving an opportunity to comment.

F.3.3 Examination by the Authority

33. In compliance with Final Order Nos. 50783-50793/2026, the Essilor Group is treated as a cooperative producer/exporter. The Hon'ble Tribunal has held that Danyang ILT Optics Co., Ltd. is not related to the Essilor Group, and that the non-participation of Danyang ILT Optics Co., Ltd. and of Jiangsu Wanxin Optical Co., Ltd., Jiangsu Creasky Opticals Co., Ltd. and Jiangsu Governor Dragon Opticals Co., Ltd. is of no consequence for determining the dumping margin of the Essilor Group.

34. The following entities of the Essilor Group filed questionnaire responses in the original investigation, which have been relied upon in the present remand proceedings:

a. Producers of the subject goods in China PR: Jiangsu Youli Optics Spectacles Co., Ltd., See World Optical Co., Ltd., Jiangsu Future Vision Co., Ltd. and Chemilens (Jiaxing) Co., Ltd.

b. Related exporters/traders: Chemiglas Corporation (Republic of Korea), Essilor Amera Pte. Ltd. (now Essilorluxottica Asia Pacific Pte. Ltd.), Singapore, and Shanghai Essilor Optical Co., Ltd.

c. Related importers/users in India: Essilor India Private Limited, Essilor Manufacturing India Private Limited, Vision Rx Lab Private Limited (formerly GKB Rx Lens Private Limited), Delta Lens (P) Ltd. and GKB Vision (P) Ltd.

35. Jiangsu Youli Optics Spectacles Co., Ltd. has exported the subject goods directly to India. Chemilens (Jiaxing) Co., Ltd. has exported the subject goods to India through its related trader, Chemiglas Corporation. Jiangsu Future Vision Co., Ltd. has exported the subject goods to India through its related producer/exporter, See World Optical Co., Ltd. See World Optical Co., Ltd. has exported the subject goods directly to India as well as through its related exporter, Essilor Amera Pte. Ltd., Singapore.

36. Accordingly, the individual margins determined for the Essilor Group apply to the subject goods produced by the four producers of the Essilor Group named above and exported through the producers set out above. The subject goods produced by Danyang ILT Optics Co., Ltd., which has not participated in the investigation, shall attract the duty applicable to "all others".

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

G.1 Submissions by the domestic industry

37. The domestic industry has made the following submissions with regard to the normal value and dumping margin:
    a. Since the normal value was constructed on the basis of the NIP, re-determination of NIP automatically requires re-determination of the normal value and consequently of the dumping margin of all participating exporters, as recognised in para 55 of the Final Order.
    b. The normal value was constructed on the optimised cost of production. There is no legal basis for optimisation of the normal value, as Annexure III applies only to the NIP. Optimisation of the normal value artificially reduces the dumping margin to the advantage of the foreign exporter.
    c. The submission that the dumping margin does not change with re-determination of NIP has no factual basis. The result depends on the revised constructed normal value and NIP, whether positive or negative.

G.2 Submissions by other interested parties

38. The other interested parties have made the following submissions with regard to the normal value, export price and dumping margin:
    a. The export price of the Conant Group and the Weixing Group was examined, verified and determined individually in the original investigation. The present proceedings do not reopen the cooperation, questionnaire responses or export price of these exporters.
    b. Dumping and injury are distinct determinations. NIP is relevant to the injury margin, whereas the dumping margin is determined by comparing the normal value and the export price. As the export price and landed value of DDMO are unchanged, a revised NIP cannot convert its negative dumping margin into a positive one, and nil duty should be maintained.
    c. The final data and submissions forming part of the original investigation record should be relied upon for DDMO.
    d. The information for determining the normal value and export price of the Essilor Group is already on record, and its individual dumping margin may be determined on the basis of its verified data.

G.3 Examination by the Authority

G.3.1 Normal value

39. In the original investigation, except for DDMO, no cooperating producer/exporter from China PR filed the supplementary questionnaire claiming market economy treatment. The claim of market economy treatment of DDMO was examined and not accepted. The Authority noted that the normal value at initiation, based on the price from Thailand to India, was not representative and did not permit PCN-wise comparison. Accordingly, the normal value was determined in terms of paragraph 7 of Annexure I to the Rules. These findings have not been disturbed by the Hon'ble Tribunal. The Essilor Group has also not claimed market economy treatment.

40. In the Final Findings, the Authority constructed the normal value for China PR on the basis of the cost of production of the domestic industry along with a reasonable addition for selling, general and administrative expenses and a reasonable profit margin. The Hon'ble Tribunal has noted (para 55 of the Final Order) that the normal value is determined on the basis of NIP. A change in the cost elements used in that construction necessarily affects the normal value. The contention of DDMO that the re-determination of NIP has no bearing on its dumping margin is therefore not accepted.
41. The domestic industry has contended that the normal value should be constructed on the actual, and not the normated, cost of production, since Annexure III applies only to the NIP. The Authority notes that the normal value for China PR has been determined under paragraph 7 of Annexure I, which permits determination on "any other reasonable basis" where the price or constructed value in a market economy third country cannot be used. In the Final Findings, the Authority constructed the normal value on the basis of the cost of production of the domestic industry, as determined for the purpose of NIP, along with reasonable selling, general and administrative expenses and a reasonable profit margin. Accordingly, the revised PCN-wise normal value has been constructed on the re-determined cost of production of the domestic industry. The same PCN-wise constructed normal value has been adopted for the PCNs exported by the Essilor Group.

G.3.2 Export price

42. The export price of each participating exporter (other than the Essilor Group) was determined in the Final Findings on the basis of its verified PCN-wise export data. These determinations are not within the scope of the remand and remain unchanged.
43. **Essilor Group:** In the Final Findings, the export price of the Essilor Group was not determined, as the Essilor Group was held non-cooperative. In compliance with Final Order Nos. 50783-50793/2026, the export price of the Essilor Group has now been determined on the basis of the PCN-wise information furnished in the exporter's questionnaire responses of its producers and related exporters.
44. Exports of the subject goods have been made to unrelated customers as well as to related importers in India. The Essilor Group has claimed adjustments on account of ocean freight, insurance, inland transportation, port and other related expenses, credit cost, bank charges and packing and, in respect of exports by See World Optical Co., Ltd. resold by Essilor India Private Limited, an adjustment on account of the loss incurred by the related importer on resale. The adjustments claimed have been examined with reference to the information on record and have been allowed to the extent found substantiated.
45. The PCN-wise ex-factory export price so determined has been compared with the PCN-wise normal value to arrive at the PCN-wise dumping margin and, thereafter, the weighted average dumping margin for the Essilor Group as a whole, the dumping margin being specific to the group of related producers (para 32 of Final Order Nos. 50783-50793/2026).

G.3.3 Determination of dumping margin

46. Considering the normal value determined, as explained above, it is noted that the dumping margin for all participating producers/exporters from China PR is below the de-minimis limit prescribed under the Rules except for Conant Optics (Jiangsu) Co., Ltd. and Shanghai Conant Optics Co., Ltd. Since Carl Zeiss Vision (China) Limited did not participate in the remand

proceedings, its CNV has been calculated based on the facts available as per Rule 6(8) of the Rules for the purpose of computing the dumping margin.

DUMPING MARGIN TABLE

S. No.	Producer/Exporter	Normal Value (Rs/Pc)	NEP (Rs/Pc)	Dumping Margin (Rs/Pc)	Dumping Margin %	Range (%)
1.	a. Conant Optics (Jiangsu) Co., Ltd. b. Shanghai Conant Optics Co., Ltd.	[***]	[***]	[***]	[***]	[5-15]
2.	Zhejiang Weixing Optical Co., Ltd.	[***]	[***]	[***]	[***]	De-minimis
3.	Carl Zeiss Vision (China) Limited	[***]	[***]	[***]	[***]	Negative
4.	Daejeon Daemyung Optical (Hangzhou) Co., Ltd.	[***]	[***]	[***]	[***]	Negative
5.	Essilor Group a. Jiangsu Youli Optics Spectacles Co., Ltd. b. See World Optical Co., Ltd. c. Jiangsu Future Vision Co., Ltd. d. Chemilens (Jiaxing) Co., Ltd.	[***]	[***]	[***]	[***]	Negative
6.	All others	[***]	[***]	[***]	[***]	60-70

H. MAGNITUDE OF INJURY MARGIN

H.1 Submissions by the domestic industry

47. The domestic industry has made the following submissions with regard to the injury margin:
    a. The NIP determined in the Final Findings was understated, which resulted in negative injury margins and nil duty for all the participating exporters.
    b. The Authority should re-determine the NIP, the constructed normal value, the dumping margin and the injury margin for all the participating exporters, including the Essilor Group.

H.2 Submissions by other interested parties

48. The other interested parties have made the following submissions with regard to the injury margin:
    a. The injury margins of the Conant Group and the Weixing Group were determined as negative individually in the original investigation on the basis of their verified data.
    b. The injury margin of DDMO was negative in the original investigation, and its landed value remains unchanged. Re-determination of NIP does not warrant automatic incorporation of the costs claimed by the domestic industry.
    c. Even at the NIP claimed by the domestic industry, the landed price of the imports of the

Essilor Group would remain well above it, and its exports are incapable of causing injury to the domestic industry. The domestic industry has acknowledged that the price levels of the Essilor Group do not raise any concern from an injury perspective.

H.3 Examination by the Authority

49. Based on the landed value and the re-determined NIP as above, the injury margin as determined by the Authority is provided in the table below.
50. Since Carl Zeiss Vision (China) Limited did not participate in the remand proceedings, its NIP has been calculated based on the facts available as per Rule 6(8) of the Rules for the purpose of computing the injury margin.
51. The landed value of the Essilor Group has been determined by adding the applicable basic customs duty and social welfare surcharge to the PCN-wise CIF export price determined on the basis of the information referred to in Section G.3.2, and has been compared with the PCN-wise NIP to determine the weighted average injury margin for the Essilor Group.

INJURY MARGIN TABLE

S. No.	Producer/Exporter	NIP (Rs/Pc)	Landed Value (Rs/Pc)	Injury Margin (Rs/Pc)	Injury Margin %	Range (%)
1.	a. Conant Optics (Jiangsu) Co., Ltd. b. Shanghai Conant Optics Co., Ltd.	[***]	[***]	[***]	[***]	Negative
2.	Zhejiang Weixing Optical Co., Ltd.	[***]	[***]	[***]	[***]	Negative
3.	Carl Zeiss Vision (China) Limited	[***]	[***]	[***]	[***]	Negative
4.	Daejeon Daemyung Optical (Hangzhou) Co., Ltd.	[***]	[***]	[***]	[***]	Negative
5.	Essilor Group a. Jiangsu Youli Optics Spectacles Co., Ltd. b. See World Optical Co., Ltd. c. Jiangsu Future Vision Co., Ltd. d. Chemilens (Jiaxing) Co., Ltd.	[***]	[***]	[***]	[***]	Negative
6.	All others	[***]	[***]	[***]	[***]	50-60

I. POST-DISCLOSURE COMMENTS

I.1 Submissions by the domestic industry

52. The domestic industry, in its comments dated 3rd November 2026, has submitted as follows:
    a. The Authority has re-determined the NIP and the constructed normal value considering the submissions of the domestic industry, which establishes that the NIP and normal value

earlier determined were low and had resulted in an unduly low quantum of duty. The re-determined NIP and constructed normal value may be confirmed in the final findings, and the quantum of duty may be modified considering the revised NIP and constructed normal value.

b. In case the Authority makes any further change in the NIP, the same may be communicated to the domestic industry and an opportunity to supplement its submissions may be provided.

c. While the constructed normal value and the NIP have been re-determined, the margins for the participating producers/exporters remain negative. As per market information available with the domestic industry, Conant Optics (Jiangsu) Co., Ltd. and Shanghai Conant Optics Co., Ltd. have offered the product under consideration in the Indian market at a price of USD [***] per piece, which is materially below the NIP determined. The market price of some of the participating producers is lower than the NIP and their margins cannot be negative. Since the domestic industry does not have access to the import data of the participating producers, the Authority may verify the information submitted by such producers and re-determine their margins.

I.2 Submissions by other interested parties

53. The other interested parties have made the following submissions in their comments dated 3rd November 2026:

a. The disclosure statement records that the export price, landed value and cooperation status of the Conant Group and the Weixing Group were examined, verified and determined individually in the original investigation and are not reopened. The Authority may confirm the same in the final findings. In case of any change in these observations, a revised disclosure statement may be issued and an opportunity to comment may be provided.

b. The dumping margin of the Conant Group has been determined as positive and that of the Weixing Group as de-minimis, while the injury margins of both have been determined as negative. Since the injury margins are negative, no anti-dumping duty is leviable under the lesser duty rule. The Authority may confirm these margins and recommend nil anti-dumping duty for these exporters.

c. In terms of Rule 14 of the Rules, the Authority is required to terminate an investigation if the dumping margin is de-minimis or the injury is negligible. The investigation may be terminated against these exporters without recommending imposition of anti-dumping duty, and NIL duty may be prescribed for them in the duty table.

d. The Authority may confirm the findings recorded in the disclosure statement on the scope of the remand that inter alia include – consolidating the two remand proceedings, rejecting the request to keep the proceedings in abeyance, treating Essilor Group as a cooperative producer/exporter, relying on the questionnaire responses of its producers, related exporters/traders and related importers, the determination of its export price and the adjustments allowed and consequent negative dumping margin and negative injury margins. Accordingly, NIL anti-dumping duty may be recommended on the Essilor Group.

I.3 Examination by the Authority

54. The Authority has examined the post-disclosure comments filed by the interested parties. The contentions raised are examined hereinbelow to the extent considered relevant. Comments

merely reiterating earlier submissions, which have already been examined in these findings, are not examined again for the sake of brevity. No comments have been received from DDMO and Carl Zeiss Vision (China) Limited.

55. **Request of the domestic industry to verify and re-determine the margins of the participating producers:** The Authority notes that the Hon'ble Tribunal, vide Final Order No. 50782/2026, set aside the Final Findings only to the extent nil anti-dumping duty was recommended on the participating exporters and remitted the matter to the Authority for fresh determination of the NIP, after giving the domestic industry an opportunity to respond to the manner in which the NIP had been determined. The Hon'ble Tribunal did not direct re-examination of the export price, net export price or landed value of the participating exporters. These were determined in the original investigation on the basis of the verified PCN-wise export data of each exporter, and their determination was not challenged by the domestic industry before the Hon'ble Tribunal. Moreover, Domestic Industry had earlier agreed to confine the scope of the proceedings to redetermination of NIP and consequent revisions in dumping margin and injury margin.
56. The scope of the present proceedings was accordingly notified in the Remand Proceeding Notification dated 14th August 2026, which confined the remand to the reconsideration of the issue relating to the determination of the NIP. Reopening the export price or landed value of the participating exporters at this stage would be beyond the directions of the Hon'ble Tribunal and the scope notified to the interested parties. The Authority, therefore, finds it appropriate to proceed strictly in accordance with the orders of the Hon'ble Tribunal. The Authority further notes that the domestic industry has not placed any evidence on record in support of the alleged offer price of USD [***] per piece, nor indicated the period to which it relates, whereas the margins are determined on the basis of the verified export transactions during the POI. The request of the domestic industry is, therefore, not accepted.
57. The Authority accordingly records that, since the Hon'ble Tribunal has not directed reopening of the net export price and landed value of the participating exporters (other than the Essilor Group), the same have not been re-determined in the present remand proceedings, in accordance with the Final Order of the Hon'ble Tribunal and the Remand Proceeding Notification dated 14th August 2026. The export price of the Conant Group and the Weixing Group, as examined, verified and determined individually in the original investigation, remains unchanged, and their co-operative status and questionnaire responses have not been reopened. The net export price and landed value of the Essilor Group have been determined in compliance with Final Order Nos. 50783-50793/2026.
58. **Confirmation of NIP and constructed normal value:** The NIP and the constructed normal value, as re-determined and disclosed in the disclosure statement, have been adopted in these findings without any change. The request of the domestic industry for a further opportunity in the event of any change in the NIP, therefore, does not arise. As regards the request to modify the quantum of duty, the duty has been determined in accordance with Rule 4(d) and Rule 17(1)(b) of the Rules, equal to the lesser of the dumping margin and the injury margin, as set out in Sections G and H respectively above.
59. **Request for termination under Rule 14:** Rule 14 of the Rules provides for termination of an investigation. The present proceedings are remand proceedings arising out of an investigation which culminated in the Final Findings dated 29th September 2022 and the imposition of anti-

dumping duty, in which the findings on dumping, injury and causal link in respect of the subject country have not been disturbed by the Hon'ble Tribunal. The present proceedings are confined to the issues remitted by the Hon'ble Tribunal. Where the injury margin of an individual exporter is negative/de-minimis, or its dumping margin is negative/de-minimis, the consequence under the lesser duty rule is that no duty is attracted by that exporter. Consistent with the Final Findings, the Authority recommends nil duty for such exporters in the duty table.

60. **Requests for confirmation of the findings in the disclosure statement:** The Conant Group, the Weixing Group and the Essilor Group have sought confirmation of the findings recorded in the disclosure statement. These findings, including those relating to the scope of the remand, consolidation of the two remand proceedings, rejection of the request to keep the proceedings in abeyance, disclosure of the NIP workings, the treatment of the Essilor Group as a cooperative producer/exporter, reliance on the questionnaire responses of the entities of the Essilor Group, the determination of its export price and landed value, and the dumping margin and injury margin of each participating exporter, have been examined and recorded in Sections D, F, G and H above and are confirmed in these final findings.

J. CONCLUSION

61. Based on the submissions made, the information provided and the facts available before the Authority as recorded above, and having regard to the Final Orders of the Hon'ble Tribunal, the Authority concludes as follows:
    a. Final Order No. 50782/2026 and Final Order Nos. 50783-50793/2026 dated 27th April 2026 of the Hon'ble Tribunal have been complied with. The remand proceedings in Case ID AD/AA/001/2026 and AD/AA/002/2026 have been consolidated and addressed by way of these common final findings.
    b. The domestic industry was provided a reasonable opportunity to respond to the manner in which the NIP was determined, and the complete NIP workings, including Format B and Format D, were disclosed.
    c. The scope of the remand is confined to the fresh determination of the NIP and its consequential effect on the normal value, dumping margin, injury margin and duties, including determination of the margins of the Essilor Group as a cooperative producer/exporter. The findings in the Final Findings dated 29th September 2022 on all other issues, including the product under consideration and like article, standing of the domestic industry, injury and causal link, remain unaltered.
    d. The Hon'ble Tribunal has not directed reopening of the cooperation status, questionnaire responses, net export price or landed value of the participating exporters (other than the Essilor Group). These have not been re-determined, in accordance with the Final Order and the Remand Proceeding Notification dated 14th August 2026.
    e. The request to keep the remand proceedings in abeyance pending W.P.(C) 14723/2025 before the Hon'ble Delhi High Court has not been accepted.
    f. The Essilor Group has been treated as a cooperative producer/exporter, and its export price and landed value have been determined on the basis of the questionnaire responses of the producers comprised in the Essilor Group, related exporters/traders and related importers.
    g. The NIP of the domestic industry has been re-determined in terms of Annexure III to the

Rules at ₹[***] per piece (weighted average), considering the consumption of interchangeable raw materials on a group basis and the expenses erroneously reported as non-PUC. The claims for adoption of actual POI capacity utilisation and for treatment of salaries and wages and other manufacturing overheads as variable costs have not been accepted.

h. The normal value for China PR has been constructed on the re-determined cost of production of the domestic industry, along with reasonable selling, general and administrative expenses and a reasonable profit margin.

i. The dumping margin of the Conant Group is positive. The dumping margins of the other participating exporters, including the Essilor Group, are negative or below the de-minimis level. The dumping margin for all other producers/exporters is in the range of 60–70%.

j. The injury margins of all the participating exporters, including the Essilor Group, are negative. The injury margin for all other producers/exporters is in the range of 50–60%.

k. Applying the lesser duty rule, no duty is warranted on the participating producer-exporters and the duty for all other producers/exporters is as per the duty table below.

K. RECOMMENDATIONS

62. The Authority notes that the remand proceedings were initiated and notified to all interested parties, and adequate opportunity was given to the domestic industry, the exporters, the importers and the other interested parties to provide information and make submissions on the issues remanded by the Hon'ble Tribunal. Having conducted the remand proceedings in terms of the Final Orders of the Hon'ble Tribunal and the provisions of the Rules, the Authority has reached the conclusions recorded above.

63. In terms of the provisions contained in Rule 4(d) and Rule 17(1)(b) of the Rules, the Authority recommends that the anti-dumping duty on imports of the product under consideration, originating in or exported from China PR, be equal to the lesser of the margin of dumping and the margin of injury. Accordingly, the Authority recommends that Notification No. 32/2022-Customs (ADD) dated 27th December 2022 be amended so as to levy anti-dumping duty equal to the amount mentioned in Column 7 of the duty table below, for the remaining period of validity of the said notification.

DUTY TABLE

S. No.	Heading / Sub-heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	9001 5000*	Semi-Finished Ophthalmic Lenses**	China PR	Any country including China PR	Conant Optics (Jiangsu) Co., Ltd.	Nil	Piece	USD
2.	-do-	-do-	China PR	Any country including China PR	Shanghai Conant Optics Co., Ltd.	Nil	Piece	USD

Non-confidential

S. No.	Heading / Sub-heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty Amount	Unit	Currency
3.	-do-	-do-	China PR	Any country including China PR	Zhejiang Weixing Optical Co., Ltd.	Nil	Piece	USD
4.	-do-	-do-	China PR	Any country including China PR	Carl Zeiss Vision (China) Limited	Nil	Piece	USD
5.	-do-	-do-	China PR	Any country including China PR	Daejeon Daemyung Optical (Hangzhou) Co., Ltd.	Nil	Piece	USD
6.	-do-	-do-	China PR	Any country including China PR	Jiangsu Youli Optics Spectacles Co., Ltd.	Nil	Piece	USD
7.	-do-	-do-	China PR	Any country including China PR	See World Optical Co., Ltd.	Nil	Piece	USD
8.	-do-	-do-	China PR	Any country including China PR	Jiangsu Future Vision Co., Ltd.	Nil	Piece	USD
9.	-do-	-do-	China PR	Any country including China PR	Chemilens (Jiaxing) Co., Ltd.	Nil	Piece	USD
10.	-do-	-do-	China PR	Any country including China PR	Any producer other than those mentioned at S. Nos. 1 to 9	0.30	Piece	USD
11.	-do-	-do-	Any country other than China PR	China PR	Any	0.30	Piece	USD

**Customs classification is only indicative, and the determination of the duty shall be made as per the description of the product under consideration.*

*** The product under consideration is semi-finished ophthalmic lenses made up of plastic. Semi-finished ophthalmic lenses are semi-finished blanks which have the front surface of the lens made of ophthalmic*

quality and the back surface unfinished. Semi-finished blanks are surfaced to the desired prescription powers to produce finished lenses. Semi-finished ophthalmic lenses come in many forms, single vision, bifocal, and multifocal (progressive) types with different refractive indexes, segment styles and sizes.

The following types of products are excluded from the scope of product under consideration:

(i) Semi-finished ophthalmic lenses having refractive index higher than 1.60.

(ii) Polarized lenses - Polarized lenses have a special chemical molecule which are lined up specifically to block irrelevant light from passing through the lens. Only light rays that approach your eyes vertically can fit through those openings. The lenses block all the horizontal light waves bouncing off from any surface. As a result of this filtering, the image you see is a bit darker than usual. Objects look crisper and clearer with polarized lenses, and details are easier to see.

(iii) Polycarbonate lenses - Polycarbonate is a specific type of plastic which is very strong and is used for many purposes such as eyeglass lenses, car headlights, and other industrial applications. Polycarbonate is over 200 times stronger than glass and is often thinner than other types of lenses. Since lighter and thinner eyeglasses are less likely to slip off your nose and are more comfortable for everyday wear, polycarbonate lenses are widely used as eyeglass lens.

(iv) Transition lenses - Transition lenses or photochromic lenses darken in the sunlight and lighten in softer light or the dark. These are ideal for sunglasses without having to wear them over your prescription glasses or having to constantly switch between the two. These can also cut down on the harmful glare of electronic devices making it an excellent lens material.

(v) High and special purpose lenses - Special purpose lenses are wide-angle photographic lenses with different focal lengths or features that change the size of subject matters and are typically used in cameras. They are intended to produce special effects such as including more subject matter – wide angle, making larger images of distant subjects – telephoto, optionally varying image size – zoom and making large images of small objects – macro enlarging.

64. The application of the individual duty rates specified for the companies mentioned in the above duty table shall be conditional upon presentation to the 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 Semi-finished Ophthalmic Lenses sold for export to India covered by this invoice was manufactured by (company name and address) in China PR. 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.

65. The landed value of imports for the purpose of the duty shall be the assessable value as determined by the Customs under the Customs Act, 1962 and includes all duties of customs

except duties under Sections 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975.

L. FURTHER PROCEDURE

66. An appeal against the order of the Central Government arising out of these final findings shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the provisions of the Customs Tariff Act, 1975.

Digitally signed by Amitabh Kumar
Date: 20-11-2026 16:00:19

Amitabh Kumar

Designated Authority