Non- Confidential

CASE No. AD (OI) – 13/2025

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

FINAL FINDINGS

Anti-dumping investigation concerning imports of "Mobile Covers" originating in or exported from the People's Republic of China

Pictographic presentation of Mobile Covers

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F. No. 6/13/2025-DGTR
Government of India
Department of Commerce
Ministry of Commerce & Industry
(Directorate General of Trade Remedies)
4th Floor, Jeevan Tara Building,
Parliament Street, New Delhi – 110001

Dated: 24.09. 2026

Final Findings
CASE No. – AD (OI) – 13/2025

Subject: Final Findings in the Anti-dumping investigation concerning imports of "Mobile Covers" originating in or exported from China PR.

F. No. 6/13/2025-DGTR – Having regard to the Customs Tariff Act 1975, as amended from time to time (hereinafter 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 (hereinafter also referred to as the "Rules" or "Anti-Dumping Rules");

A. BACKGROUND OF THE CASE

1. All India Mobile Covers Manufacturers Association (hereinafter referred to as the 'AIMCMA', 'applicant' or 'applicant association') filed an application seeking initiation of an anti-dumping investigation on behalf of the domestic producers, in accordance with the Act and the Rules, concerning imports of *Mobile Covers* (hereinafter also referred to as the "product under consideration", "PUC" or "subject goods") originating in or exported from China PR (hereinafter referred to as "subject country", with imports of the product under consideration from the subject country referred to as "subject imports" or "subject goods").

2. The domestic industry in the present case is fragmented and consists of a large number of domestic producers, hence, the application for the anti-dumping duty investigation was filed by the association, AIMCMA, on behalf of their member entities. All the relevant information in the prescribed format as required under Trade Notice No. 09/2021 dated 29th July 2021 as amended vide Trade Notice No. 11/2021 dated 18th November 2021 (collectively, "Trade Notice 9/2021") was provided.

3. The following member companies of the applicant association (hereinafter also referred to as "applicant domestic producers" or "applicant companies") provided information for the present investigation:

i. Accord Plastic
ii. Balaji Inmould Enterprise
iii. DS Mobicase
iv. Gayatri Industrial Corporation
v. H&K Cover
vi. J Mart Online
vii. JP Case
viii. KK Product
ix. Pavansut Plastopack LLP
x. S.K. Industries
xi. S.R. Plastic
xii. Sun Polyplast
xiii. TK Case
xiv. Ugam Industries
xv. Ugam Manufacturing
xvi. Vidya Polymers
xvii. Zhenyu Technology Pvt. Ltd.

4. On the basis of the duly substantiated application filed by the applicant, the Authority issued a public notice vide Notification F. No. 6/13/2025-DGTR dated 29th September 2025, published in the Gazette of India, initiating an anti-dumping investigation concerning imports of the product under consideration from China in accordance with Rule 5 of the Anti-Dumping Rules to examine the existence, degree, and effect of the alleged dumping and the consequent injury to the domestic industry, and to recommend the amount of anti-dumping duty that would be adequate to remove such injury.

B. PROCEDURE

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

B.1 Initiation

i. The Authority received a written application from the domestic industry alleging dumping of the subject goods originating in or exported from the subject country and consequent injury to the domestic industry.
ii. In accordance with Rule 5(5), prior to the initiation of the investigation, the Authority notified the embassy of the subject country in India about the receipt of the present anti-dumping application.
iii. In accordance with Rule 6 of the Rules, the Authority issued a Public Notice dated 29th September 2025 (“Initiation Notification”), published in the Gazette of India Extraordinary, initiating the anti-dumping investigation concerning imports of the subject goods from the subject country.
iv. In accordance with Rule 6(2) of the Rules, the Authority sent a copy of the initiation notification to the Government of the subject country through its Embassy in India, the known producers/exporters from the subject country, known importers/users in India, and other interested parties, as per the addresses made available by the applicant, and requested

them to make their views known in writing within the prescribed time limit.

v. An economic interest questionnaire was issued to all the known producers and exporters, importers, and the domestic industry. The economic interest questionnaire was also shared with the Ministry of Consumer affairs and Department for Promotion of Industry and Internal Trade.

B.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 known producers/exporters and to the government of the subject country, through its embassy in India, in accordance with Rule 6(3) of the AD Rules, 1995. A copy of the non-confidential version of the application was provided to other interested parties, wherever requested.

B.3 Participation by Exporters of Subject Country

i. The Authority sent Exporter's Questionnaire to the following known producers/exporters from the subject country, in accordance with Rule 6(4) of the Rules
   a. Aotian Machinery Manufacturing Co. Ltd.
   b. Asian Star Supply Chain Co. Ltd.
   c. Dongguan Weibi Technology
   d. Eagle Vision Global Ltd.
   e. Golden Wave Ltd.
   f. Guangzhou Fino
   g. Guangzhou Fino International Trade Co. Ltd.
   h. Guangzhou Xinfang Trading Co. Ltd.
   i. Jihao Trade Co. Ltd.
   j. Neway Trading Development Ltd.
   k. Prosub Technology Co. Ltd.
   l. Shenzhen Caser Industrial Co. Ltd.
   m. Silvery Sage Ltd.
   n. Star In trading Co. Ltd.
   o. Yiwu Qiya Import and Export Co. Ltd.

ii. The Authority sent questionnaires to the government of the subject country through its embassy in India. The government of the subject country was requested to advise the exporters/producers of the subject goods in China PR to respond to the questionnaire within the prescribed time limit.

iii. The following known producers/exporters/traders have registered themselves as interested in these proceedings and have filed exporter's questionnaire responses:

SN	Producer/Exporter
1.	Dongguan Longcheng Leatherware Co. Ltd.
2.	Dongguan Qiangshuo Technology Co. Ltd.
3.	Fu Tai Trading Ltd.

4.	High Honest Grand Limited
5.	Spigen Korea Co. Ltd.

B.4 Participation by Importers/Users

i. The Authority forwarded a copy of the initiation notification along with the importer's/user's questionnaire to the following known importers/users of the subject goods in India, calling for necessary information in accordance with Rule 6(4) of the Rules and advised them to make their views known within the prescribed time limit:
   a. Aconite Overseas
   b. Alisha Impex
   c. Arav Trading Company
   d. Debanjan Impex
   e. Dreamlabs Technologies Pvt. Ltd.
   f. Edge Enterprises
   g. Fussion Import Export Ltd.
   h. Khurana Communication
   i. Kumar Trading Corporation
   j. Matushi Trade Linkers Private Ltd.
   k. Millions Kart Pvt. Ltd.
   l. OM International
   m. QVC Technology Pvt. Ltd.
   n. RRC Enterprises
   o. Sand Dunes Impex
   p. Siddharth Innovations and marketing company
   q. Sonimax Enterprises
   r. Unicorn Infosolutions Pvt. Ltd.
   s. Vivo Mobile India Pvt. Ltd.
   t. YTL Manufacturing Pvt. Ltd.

ii. The following importers, users and user associations have registered themselves as interested parties in the present proceedings and have filed importer's questionnaire response:

SN	Importer/User/Association
1.	INKO Tours & Travels Pvt. Ltd.
2.	Spigen India Pvt. Ltd.

B.5 Participation by Associations

i. A copy of the initiation notification and the non-confidential version of the application was sent to the following associations:
   a. ASSOCHAM
   b. CII
   c. FICCI

ii. None of the associations have participated in the present investigation.

B.6 Period of Investigation and injury period

i. The period of investigation (POI) adopted by the Authority is 1st April 2024 to 31st March 2025 (12 months). The injury investigation period covers the period of 1st April 2021 to 31st March 2022, 1st April 2022 to 31st March 2023, 1st April 2023 to 31st March 2024, and the POI.

B.7 Import data

i. A request was made to the DGCIS for transaction-wise import data of the subject goods for the injury period. The Authority has relied upon the DGCIS data for computation of the volume of imports and required analysis after due examination of the transactions.

B.8 Registered Interested Parties

i. A list of all interested parties that registered themselves within the prescribed timeline was uploaded on the DGTR website. All registered interested parties were directed to circulate the non-confidential version of all their submissions in the present proceedings with all the other interested parties.

B.9 Economic Interest Questionnaire

i. The Authority issued an Economic Interest Questionnaire to the Embassy of the subject country, all the known exporters/producers, importers/users, and the domestic industry. All registered interested parties have filed a response to the EIQ.

B.10 Oral Hearing

i. 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 public hearing held on 5th May 2026. The parties which presented their views in the oral hearing were requested to file written submissions and rejoinder submissions thereafter.

B.11 Sampling of domestic producers

i. In accordance with Paragraph 7 of the Trade Notice No. 09/2021, the Authority limited the detailed examination of applicant domestic producers for determining injury margin. The Authority, vide mail dated 23rd January 2026, selected the following entities as part of the sample:

a. Balaji Inmould
b. Pavansut Plastopack
c. Ugam Industries
d. Ugam Manufacturing

B.12 Further Procedure

i. The Authority invited comments on the scope of the product under consideration ('product scope') and the PCN methodology within 15 days of receipt of intimation of the initiation of the investigation. After consideration of the submissions filed, the Authority notified the product scope and PCN methodology to be considered for the present investigation vide its notice dated 7th November 2025, which was notified on the website of the Authority.

ii. In accordance with Rule 8, the Authority conducted verification of the data provided by the domestic industry and other interested parties to the extent considered necessary for the present proceedings. The Authority has considered the verified data of the interested parties in its analysis in the present case.

iii. The Authority calculated the non-injurious price (NIP) for the subject goods to ascertain whether duties lower than the dumping margin would be sufficient to remedy the injury being suffered by the domestic industry. The NIP has been calculated based on the optimum cost of production and cost to produce and sell the domestic like article in India, based on the information furnished by the applicant and having regard to the Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules.

iv. The Authority examined the issues raised, information provided, and submissions made by the interested parties during the course of the proceedings, to the extent they were supported by evidence and considered relevant to the present investigation, in preparing these final findings.

v. In accordance with Rule 6(8), wherever an interested party has refused access to or has otherwise not provided necessary information in a timely manner during the course of the present proceedings, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded the observations based on the facts available.

vi. In accordance with Rule 7, information provided by the interested parties on a confidential basis was examined by the Authority with regard to the sufficiency of the confidentiality claimed. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted, and such information has been considered as confidential and not disclosed to other interested parties. Wherever possible, parties providing information on a confidential basis were directed to provide a non-confidential summary of the information filed on a confidential basis.

vii. 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.

viii. 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 14th September 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 not been repeated for the sake of brevity.

ix. '***' in these final findings, represents information furnished by an interested party on a confidential basis and so considered by the Authority under the Rules.

x. The exchange rate adopted by the Authority for the subject investigation is 1 US$ = ₹ 85.43, being the average of the exchange rates notified by the Central Board of Indirect Taxes and Customs under Section 14 of the Customs Act, 1962 for conversion of the

value of imported goods, in force during the period of investigation. The same rate has been applied throughout this final findings.
Source: https://foservices.icegate.gov.in/#/services/viewExchangeRate

C. PRODUCT UNDER CONSIDERATION

C.1 Submissions of the other interested parties

6. The other interested parties submitted as follows with regard to the scope of the product under consideration, like article and PCN methodology:

    i. Spigen India Pvt. Ltd. ("Spigen India") had sought exclusion of mobile covers made of Askin Aramid fibre and non-yellowing polycarbonate cases.
    ii. Askin aramid case is a premium product with higher cost and is not produced in India. There is no like product to Aramid Fibre case produced by the domestic industry. It requires a unique, non-standard process and technology that Indian MSMEs do not possess.
    iii. Mobile cases made with specialised non-yellowing polycarbonate material have distinct physical and chemical properties with superior rigidity and transparency retention. They do not compete in the same segment as the lower-end clear case market. Therefore, it is not undercutting or depressing domestic industry's prices.

C.2 Submissions of the domestic industry

7. The domestic industry has submitted as follows with regard to the scope of the product under consideration and like article:

    i. It does neither produce nor sell aramid fibre material cases. Therefore, the same can be excluded. However, the domestic industry does produce and sell non-yellowing polycarbonate cases and has furnished evidence to substantiate the same. Therefore, the same cannot be excluded.
    ii. The following PCN was proposed:

SN	Description	PCN	Code
1.	Plastic	TPU	P-1
		Silicon	P-2
		Others	P-3
2.	Polycarbonate	Polycarbonate	PC-1
3.	Others	Others	O

    iii. Variations in size and raw material do not result in any significant difference in the cost or price of the subject goods.

iv. The major raw material used in the making of the subject goods is thermoplastic polyurethane (TPU), while polycarbonate is used generally in combination with TPU rather than independently.
v. Prices of TPU and PC do not differ significantly, and the choice of raw material does not materially affect the overall cost or price of mobile covers.
vi. Purchase invoices for both raw materials for the same period shows that the prices are comparable for the two.

C.3 Examination by the Authority

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

"The product under consideration in the present application is "Mobile Covers" also known as mobile phone cases, smartphone cases, protective mobile shells, mobile phone protective covers, for mobile phones. These are protective accessories designed to shield and protect mobile phones including, generally smartphones, from physical damage. Mobile Covers are also used as an accessory and contribute to the personal style of the users. They are functional and serve as a personal accessory. Mobile Covers are available in a number of designs, colours, and patterns."

9. The Initiation Notification invited all interested parties to file their comments on the product scope and PCN methodology within the prescribed timeline. The Authority received submissions from a number of interested parties requesting exclusion of certain types of the product.

10. Exclusion of 'Askin Aramid Case': One of the interested parties requested the exclusion of 'Askin Aramid case' stating that the domestic industry does not produce this product and hence it must be excluded from the scope of the product under consideration. The domestic industry was in agreement with such exclusion and submitted that since the domestic industry is not producing and selling the same, it can be excluded. Accordingly, the Authority, vide Notification dated 7th November 2025, excluded Askin Aramid Case from the scope of the product under consideration.

11. Exclusion of 'Thin Fit Clear Case (Specialised Non-Yellowing Polycarbonate (PC) Material): One of the interested parties requested the exclusion of 'thin fit clear case made of specialised non-yellowing polycarbonate material' stating that the domestic industry does not use this material which has superior rigidity and transparency retention as compared to the domestic industry's clear cases. The domestic industry submitted that non-yellowing PC cases are being produced and sold by the domestic industry, and thus should not be excluded. The domestic industry also provided invoices of sales made of non-yellowing PC cases by one of the applicant companies. The Authority has verified the production and sale of non-yellowing PC material cases being sold, thus, the exclusion cannot be granted.

PCN Methodology

12. No PCN methodology was proposed in the initiation notification. The domestic industry and other interested parties proposed PCN methodologies, within the stipulated time limit, based on raw material. The domestic industry provided evidence by way of purchase invoices, which covered the same time period for each of the raw materials under consideration. After considering the submissions filed and information on record, it was noted that the prices of the different raw materials were in a similar range and did not show any significant difference. Accordingly, it was concluded that there was no material difference in the cost of production of the product under consideration on account of the use of different raw materials, and no separate PCN was warranted on this basis.

13. Thus, after considering the submissions made, the Authority, vide its notice dated 7th November 2025, revised and notified the modified product scope specifying the product exclusion, and recorded that no PCN methodology was required to be adopted in the present investigation. The relevant part of the notice is extracted below:

> *"…Comments and proposals by interested parties were received and after examining all submissions made, **the Authority has adopted a modified scope of PUC and no PCN methodology is adopted for the present investigation.** The revised scope of PUC is detailed as below:-*
>
> *"3. The product under consideration in the present application is "Mobile Covers" also known as mobile phone cases, smartphone cases, protective mobile shells, mobile phone protective covers, for mobile phones. These are protective accessories designed to shield and protect mobile phones including, generally smartphones, from physical damage. Mobile Covers are also used as an accessory and contribute to the personal style of the users. They are functional and serve as a personal accessory. Mobile Covers are available in a number of designs, colours, and patterns.*
>
> *The scope of the product under consideration excludes Askin Aramid Case (Aramid Fiber Material)."*

14. The product under consideration does not have a dedicated customs classification. The subject goods are being imported under various codes under Chapter 39 and Chapter 85 under sub-heading 392690, 392610, 392640, 851779, 851760 and 851770. The customs classification is indicative and is not binding on the scope of the product under consideration.

15. The Authority notes that there are no significant differences in the product produced by the domestic industry and the goods imported from the subject country. The product produced by the domestic industry and imported from the subject country 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 domestic industry and that imported from the subject country is being used interchangeably by the consumers. In view of the same, the product manufactured by the domestic industry is considered as a like article to the product imported into India.

D. SCOPE OF THE DOMESTIC INDUSTRY & STANDING

D.1 Submissions of the other interested parties

16. The other interested parties have not made any submissions concerning the scope of domestic industry and standing.

D.2 Submissions made by the domestic industry

17. The domestic industry has submitted as follows with regard to the scope of the domestic industry and standing:
    i. The application has been filed by All India Mobile Covers Manufacturers Association on behalf of 43 member companies, for imposition of anti-dumping duty on the subject goods from the subject country.
    ii. All known producers of subject goods in India are members of the association and collectively, it accounts for 'major proportion' of the total domestic production of the like article in India.
    iii. Pursuant to the requirements of the application, the following 17 Applicant domestic producers have filed requisite information:
        a. Accord Plastic
        b. Balaji Inmould Enterprise
        c. DS Mobicase
        d. Gayatri Industrial Corporation
        e. H&K Cover
        f. J Mart Online
        g. JP Case
        h. KK Product
        i. Pavansut Plastopack LLP
        j. S.K. Industries
        k. S.R. Plastic
        l. Sun Polyplast
        m. TK Case
        n. Ugam Industries
        o. Ugam Manufacturing
        p. Vidya Polymers
        q. Zhenyu Technology Pvt. Ltd.

iv. Other member producers were approached, seeking information on their production. In the absence thereof, the applicant has estimated the share of production of other member producers on best estimates.
v. Further, the Indian mobile cover industry predominantly comprises of micro enterprises which are widely scattered, making it challenging to gather complete and accurate information.
vi. Efforts were made to get information on Indian production by reaching out to the parent ministry, the Ministry of Micro, Small and Medium Enterprises, however, no response was received.
vii. The manufacturers of Mobile Covers are primarily located in Rajkot, Gujarat, with a few manufacturers in Delhi NCR and Maharashtra.
viii. There are around 10 members of the association who have been in the mobile covers market for more than 5 years, with a few having been a part of the market for more than 10 years.
ix. The Indian mobile covers industry is highly fragmented and predominantly composed of micro industries. Setting up of a manufacturing facility requires hardly one month with a modest working capital of approximately Rs. 25 lakhs to 1 crore.
x. Applicant companies have not imported the subject goods from the subject country during the POI. Applicant companies are also not related (either directly or indirectly) to any exporter or importer of the product under consideration in the subject country. Thus, the applicant is eligible for becoming domestic industry under Rule 2(b) of the AD Rules and the application satisfies the requirement of standing under Rule 5(3).

D.3 Examination by the Authority

18. Rule 2(b) of the AD Rules defines 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."

19. The application in the present case has been filed by AIMCMA with information, as prescribed under Trade Notice 9 of 2021, from the following 17 member companies:

i. Accord Plastic
ii. Balaji Inmould Enterprise
iii. DS Mobicase
iv. Gayatri Industrial Corporation
v. H&K Cover
vi. J Mart Online
vii. JP Case
viii. KK Product

ix. Pavansut Plastopack LLP
x. S.K. Industries
xi. S.R. Plastic
xii. Sun Polyplast
xiii. TK Case
xiv. Ugam Industries
xv. Ugam Manufacturing
xvi. Vidya Polymers
xvii. Zhenyu Technology Pvt. Ltd.

20. Further, the following domestic producers supported the application:
   i. Hari Laxman Enterprise
   ii. Navrang Mega Accessories
   iii. Pratik Enterprise
   iv. PV Communication
   v. Radhe Engineering

21. The Authority takes cognizance of the fact that producers of the product under consideration in India are majorly micro companies and the industry is fragmented. Resultantly, there are no publicly available sources of information regarding the production of the Indian Industry as a whole. The Authority therefore has considered the information filed by the association. Further, no interested parties have raised concerns regarding the standing of the domestic industry. It is seen from the information on record that the total Indian production is *** Nos. (in lacs) and the production by the 17 applicant companies is *** Nos. (in lacs). The production by the applicant companies constitutes 47% of total Indian production. Further, the production by the applicant companies along with the companies supporting the application constitutes 69% of the total Indian production.

22. The Applicant companies have also certified that they have neither imported the subject goods from the subject country nor are they related to any exporter of the subject goods in the subject country or importer of the subject goods in India.

23. Considering the MSME and fragmented nature of the industry, and the number of producers involved, the Authority, in terms of Trade Notice 09/2021 dated 29th July 2021, had sought information from the domestic producers, as per Annexure I of the said trade notice. Further, on the basis of the notice, the Authority undertook sampling of the following domestic producers for determination of injury margin:

   i. Balaji Inmould
   ii. Pavansut Plastopack
   iii. Ugam Industries
   iv. Ugam Manufacturing

24. Consequently, while the information concerning all producers constituting domestic industry is considered for injury analysis, the non-injurious price and injury margin is determined based on data of the sampled domestic producers.

25. In view of the foregoing, the Authority concludes that the applicant companies constitute 'domestic industry' within the meaning of Rule 2(b) of the Rules, and the Application satisfies the requirement of standing as prescribed in Rule 5(3) of the Rules.

E. CONFIDENTIALITY

E.1 Submissions of the other interested parties

26. The other interested parties have submitted as follows with regard to confidentiality:

i. The domestic industry has claimed excessive confidentiality regarding injury data and has deviated from confidentiality parameters as listed in trade notice 10/2018. Specifically:
    a. Aggregated data for Sales Quantity and Value were to be provided as actuals;
    b. Aggregated data for Inventory, Inventory as no of days of sales and production were to be provided in actuals;
    c. PBIT per unit – domestic sales were to be provided on an actual basis;
    d. Aggregated data for Interest Cost and Depreciation were to be provided on an actual basis;
    e. Aggregated actual data for Non-Injurious Price were to be provided with a figure range +- 10%.

ii. *Union of India vs Meghmani Organics Limited (2016 (340) E.L.T. 449 (SC)* held that while sensitive information may be protected, the Designated Authority cannot rely upon confidential information in the absence of a proper non-confidential summary, and if confidentiality is unjustified, the information must be treated as non-est.

E.2 Submissions of the domestic industry

27. The domestic industry has made the following submissions with regards to confidentiality:

i. Statutory confidentiality regime has been complied with in terms of Trade Notice 10/2018.
ii. Non-confidential material necessary for respondents to understand the case had been furnished.
iii. Any deviations made are in consonance with the trade notice which provides that "The Authority may permit deviation from the guidelines contained herein, on a case-to-case basis, if the party seeking the same can establish to the Authority a good cause for the same".
iv. Sales value, PBIT per unit for domestic sales, interest cost, and depreciation were provided in indexed form.

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 a non-confidential version of the information provided by various parties to all interested parties as per Rule 6(7) of the AD Rules. With regard to confidentiality of information, Rule 7 of the AD Rules provides as follows:

"(1) Notwithstanding anything contained in sub-rules (2), (3) and (7) of rule 6, sub- rule(2) of rule12,sub-rule(4) of rule 15 and subrule (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 a confidential basis to furnish a 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 all the interested parties on a confidential basis was examined with regard to sufficiency of the confidentiality claims. On being satisfied, the Authority accepts the confidentiality claims, wherever warranted, and such information has been considered confidential and not disclosed to the other interested parties.

31. It is seen that the domestic industry and interested parties have claimed confidentiality on information such as sales value, inventory, cost of sales, selling price, profitability, depreciation, interest cost, cash profit, capital employed and return on capital employed, non-injurious price, cost of production related information, normal value, export price, dumping margin, injury margin, price adjustments, profit related information, sales channels, sales & purchase documents, customers and suppliers names, etc. It is also seen that wherever information is for an injury period, the same has been provided on an indexed basis. Information such as weighted average normal value, non-injurious price and price undercutting has been disclosed in the range.

32. The interested parties have claimed confidentiality on various supporting documents & information, wherever such information has not been publicly disclosed by them. In those cases where an interested party has not publicly disclosed its annual reports and financial statements,

the same have been claimed confidential. Wherever the interested parties have claimed a document as confidential, it is noted that these interested parties have claimed that these documents are not susceptible to summary and have given reasons why summarisation is not possible.

33. The Authority has examined each claim of confidentiality having regard to the nature of the information and the reasons furnished by the party concerned. The Authority notes that all the interested parties have claimed their business-related sensitive information as confidential. 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.

F. MISCELLANEOUS SUBMISSIONS

F.1 Submissions of the other interested parties

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

i. As per the application filed, imports from Vietnam accounts for 3% of total imports into India and are at significantly lower prices from the subject country. However, Vietnam has been excluded from the scope of subject countries.
ii. If imports from Vietnam are above the required threshold, then it establishes a clear break in the causal link between injury and dumped imports and the investigation therefore ought to be terminated immediately.
iii. The import data relied upon by the domestic industry is flawed and unreliable.
iv. The import of PUC takes place under various HS codes, including raw materials like TPU/plastic sheets, components and equipment/accessories, non-PUC items unrelated to finished mobile phones, and the segregation methodology of PUC has not been provided.
v. Imports are made in various units, such as pieces, weight etc. However, conversion ratio for weight to pieces, which would vary for each type of cover (TPU, Silicone, leather, hard plastic), thickness, model or design, has been omitted from the application.
vi. After exclusion of aramid fiber case mobile covers, the domestic industry did not update and revise import data and consequent injury.
vii. Ad-valorem form of duty should be adopted with interested parties being accorded individual dumping margin.

F.2 Submissions of the domestic industry

35. The following submissions have been made by the domestic industry:
i. The share of imports from Vietnam amounts to 2.78% of total import volume, thus, below the threshold. The import statement shows the import volume share of Vietnam as 3% as it was rounded off to the nearest digit.
ii. Methodology for segregation of imports was filed as Annexure E of the filed application. Further, only imports in pieces have been considered for analysis.

iii. Domestic industry does not produce mobile covers out of aramid fiber material, and hence no exclusions need to be made to the data of the domestic industry.
iv. Any exclusions that need to be made from the imports have to be made by the Authority in its own import data.
v. Product range in the present investigation is extremely wide, and if ad valorem duties are imposed, the majority of the imports would continue to come in at injurious price, while imports priced at high values would be unduly affected.

F.3 Examination by the Authority

36. The other interested parties have contended that since Vietnam holds a 3% share in the imports and the import prices are much lower than the subject country import price, Vietnam should have been included as a subject country. It has further been contended that since Vietnam was incorrectly excluded from the investigation, there is a break in the causal link, and accordingly the investigation must be terminated. In this regard, after analysing DGCI&S import data, the Authority concludes that Vietnam or any other country does not merit inclusion in the scope of subject countries as the import volume for any other country apart from China is negligible i.e below 3%. Therefore, the Authority considers that for the purposes of the present investigation, China PR is the only subject country.

37. As regards the contention that the import data relied upon by the domestic industry is flawed, the Authority holds that the domestic industry had furnished such information as was available with it at the relevant time. The Authority has relied upon the import data from the DGCIS data and not the import data of the domestic industry.

38. It has been contended by the interested party that the domestic industry has not provided any information with respect to the segregation methodology of the imports. It is seen that the import segregation methodology, containing identifiers of the product description, was enclosed along with the application of the domestic industry.

39. With regard to the contention that the domestic industry did not provide revised data after the exclusion of Askin Aramid fibre cases, it is noted by the Authority that since the domestic industry does not produce the same, the exclusion of Askin Aramid fibre cases did not affect the data submitted by the domestic industry, and therefore, no revision of the data was considered necessary.

G. NORMAL VALUE, EXPORT PRICE AND DUMPING MARGIN

G.1 Submissions of the other interested parties

40. The following submissions have been made by the other interested parties with regard to normal value, export price, and dumping margin:

i. Export price of the exporter is substantially above the average landed value of imports from China, demonstrating absence of dumping and injury.

G.2 Submission of the domestic industry

41. The following submissions have been made by the domestic industry with regards to market economy treatment, normal value, export price and dumping margin:

i. China should be considered a non-market economy country and normal value in case of the producers/exporters from China PR should be determined in accordance with para-7 read with para 8 (2) and 8(3) of Annexure I of the AD Rules.
ii. Article 15(a)(ii) of China's Accession Protocol expired in December 2016 i.e., 15 years after China PR's accession to the WTO, as under Article 15(b). However, Article 15(a)(i), which provides for presumption of non-market economy for China PR, is still in force. Hence, China PR is a non-market economy country for anti-dumping investigations.
iii. Selling price or cost in an appropriate market economy third country is not available in the public domain, and imports into India cannot be considered as goods are majorly being dumped in India. Imports from any other country are insignificant and hence, cannot be used for normal value determination.
iv. The normal value for China PR has been determined on the price payable in India, based on cost of production of the domestic industry duly adjusted for selling, general and administrative expenses and reasonable profits.
v. Dumping margin of such large magnitude in the POI is itself a compelling indicator of serious distortion in fair market conditions and establishes that exporters from China PR are not competing on the basis of normal market economics, but through materially unfair pricing.

G.3 Examination by the Authority

42. Under Section 9A(l)(c), normal value in relation to an article means the comparable price, in the ordinary course of trade, for the like article, when meant for consumption in the exporting country or territory. The section is provided below:

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 to 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 profits, 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 transhipped 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.*

43. The Authority notes that the following exporters of the subject goods have filed exporter's questionnaire responses:

SN	Producer/Exporter
1.	Dongguan Longcheng Leatherware Co. Ltd.
2.	Dongguan Qiangshuo Technology Co. Ltd.
3.	Fu Tai Trading Ltd.
4.	High Honest Grand Limited
5.	Spigen Korea Co. Ltd.

G.3.1 Determination of Normal Value

44. Article 15 of the China's Accession Protocol to the WTO provides as follows:

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

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

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

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

(b) In proceedings under Parts II, III and V of the SCM Agreement, when addressing subsidies described in Articles 14(a), 14(b), l4(c) and l4(d), relevant provisions of the SCM

Agreement shall apply; however, if there are special difficulties in that application, the importing WTO Member may then use methodologies for identifying and measuring the subsidy benefit which take into account the possibility that prevailing terms and conditions in China may not always be available as appropriate benchmarks. In applying such methodologies, where practicable, the importing WTO Member should adjust such prevailing terms and conditions before considering the use of terms and conditions prevailing outside China.

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

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

45. It is noted that while the provision contained in Article 15(a)(ii) has expired on 11.12.2016, the provision under Article 2.2.1.1 of the WTO ADA, read with the obligation under 15(a)(i) of the Accession Protocol require the criterion stipulated in Para 8 of Annexure I of the Rules to be satisfied through the information/data to be provided in the supplementary questionnaire, claiming market economy status.

46. As none of the producers from China PR have filed a supplementary questionnaire claiming market economy treatment, the normal value has been determined in accordance with paragraph 7 of Annexure I of the Rules, which read as under:

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

given a reasonable period of time to offer their comments."

47. Para 7 lays down hierarchy for determination of normal value and provides that normal value shall be determined on the basis of price or constructed value in a market economy third country, or the price from such a third country to any other country, including India, or where it is not possible, on any reasonable basis, including the price actually paid or payable in India for the like article, duly adjusted, if necessary, to include a reasonable profit margin. Thus, the Authority notes that the normal value is required to be determined having regard to the various sequential alternatives provided under Annexure-I.

48. It is noted that no information/evidence has been provided by the interested parties for the value prevailing in a market economy third country. Thus, normal value could not be determined based on the price prevailing in a market economy third country. Price of the subject goods from a market economy third country to any other country cannot be considered as it is noted that the subject goods do not have a dedicated code. Price of imports into India could also not be considered as the majority of the imports into India are from the subject country. In the absence of such information/evidence, the Authority has decided to construct normal value based on any other reasonable basis including the price actually paid or payable in India during the period of investigation. The Authority has constructed the normal value with reference to the cost of production of the domestic industry in India, duly adjusted, after addition of the selling, general and administrative expenses and a reasonable profit. The normal value as determined is mentioned in the dumping margin table.

G.3.2 Determination of Export Price

49. Before proceeding to the determination of the export price of the individual producers/exporters, the Authority considers it appropriate to record the following. The two cooperating producers, Dongguan Qiangshuo Technology Co. Ltd. and Dongguan Longcheng Leatherware Co. Ltd., have together exported *** Nos. of the subject goods to India during the period of investigation. As against this, total imports of the subject goods from the subject country during the period of investigation are *** lac Nos. The exports of the cooperating producers thus constitute about 0.05% of the total imports from the subject country, the balance having been exported by producers and exporters who have not responded to the Authority.

50. The Authority accordingly notes that the export price of the cooperating producers is representative only of the negligible volume exported by them, and cannot be regarded as representative of imports of the subject goods from the subject country as a whole.

i. Dongguan Qiangshuo Technology Co. Ltd.

51. Dongguan Qiangshuo Technology Co. Ltd. is a producer/exporter of the product under consideration and has sold *** Nos. of subject goods to India during the POI, indirectly to unrelated customers. The producer exported subject goods through trader, Fu Tai Trading Ltd., who thereafter sold the goods to Spigen Korea Co. Ltd., Korea RP, another trader, which

eventually sold the goods to customers in India through its related importers, Spigen India Pvt. Ltd. and INKO Tours and Travels Pvt Ltd. All the parties have filed the questionnaire response in the form and manner prescribed.

52. The Authority has undertaken desk verification and examined the claims made by the producer/exporter. The adjustments claimed by the respondent have been allowed after desk verification. The net export price so determined is given below in the dumping margin table.

ii. Dongguan Longcheng Leatherware Co. Ltd.

53. Dongguan Longcheng Leatherware Co. Ltd. is a producer/exporter of the product under consideration and has sold *** Nos. of the subject goods to India during the POI, through two channels to unrelated customers in India. First, the subject goods were exported through trader High Honest Grand Ltd., Hong Kong, which thereafter traded the goods to Spigen Korea Co. Ltd., Korea, who eventually sold the goods to customers in India through its related importers, Spigen India Pvt. Ltd and INKO Tours and Travels Pvt Ltd. Second, the producer has also directly sold the goods to trader, Spigen Korea Co. Ltd., Korea, which thereafter sold the goods to customers in India through importer, Spigen India Pvt. Ltd and INKO Tours and Travels Pvt Ltd. All the parties have filed the questionnaire response in the form and manner prescribed.

54. The Authority has undertaken desk verification and examined the claims made by the respondent. The adjustments claimed by the respondent have been allowed after desk verification. The net export price so determined is given below in the dumping margin table.

<u>Export price for non-cooperative producers/exporters</u>

55. The export price for non-cooperative producers/exporters from China PR has been determined based on facts available in terms of Rule 6(8) of the Rules. The net export price so determined is mentioned in the dumping margin table given below.

56. The Authority has examined the export price on the basis of the transaction-wise information filed by the cooperating producers/exporters, relevant import data, and the information made available during the course of the investigation. Adjustments have been made, wherever applicable, on account of ocean freight, marine insurance, commission, bank charges, port expenses, handling charges and inland freight charges, to arrive at the ex-factory net export price. The net export price so determined is mentioned in the dumping margin table.

G.3.3 Determination of Dumping Margin

57. Considering the normal value constructed as provided above, and export price as determined, the dumping margin determined for the subject country is as follows:

S.No.	Producer	CNV	Export Price	Dumping Margin ($/Lac Pcs)	Dumping Margin (%)	(Range)
		($/Lac Pcs)	($/Lac Pcs)			
1	Dongguan Qiangshuo Technology Co. Ltd.	***	***	***	***	Negative
2	Dongguan Longcheng Leatherware Co. Ltd.	***	***	***	***	Negative
3	Other producers and exporters	***	***	***	***	360-380

H. ASSESSMENT OF INJURY AND CAUSAL LINK

H.1 Submissions made by the other interested parties

58. The other interested parties have made the following submission with regard to injury and causal link:
    i. The injury data submitted by the applicant is inconsistent and incorrect at multiple instances such as regarding production, domestic sales and Indian demand.
    ii. Although import volumes have increased over the injury period, sales volume of the domestic industry has also increased. Thus, there is no volume injury.
    iii. There is no price injury as the domestic industry has been able to change its prices commensurate with changes in cost of production.
    iv. The applicant has neither provided total Indian demand, nor has it provided market share of imports or relative increase of imports in relation to demand.
    v. Price undercutting and financial performance are not related; it has an inverse relationship. It is seen that price undercutting declined from 125% in the base year to 95% in 2022-23. Ordinarily, profits should have increased, however, the same declined from 100 to 42 in the same period.
    vi. Applicants' capacity, domestic sales, production, wages and employed capital have all shown a positive trend, indicating absence of injury.
    vii. As imports increased, so did the profitability of the domestic industry. Had imports been the cause of injury, domestic industry would have witnessed continuous decline throughout the injury period.

viii. The other interested parties sell goods of high quality which are priced higher due to better materials, design and durability. Domestic industry, on the other hand, sells low-priced products. Thus, the two are not directly comparable, and any comparison of prices is unfair.
ix. 85-90% of the interested parties' goods are sold above ₹600, whereas the broader market sees only 25-35% volume in these higher price tiers. The mass market is concentrated under ₹100 range.
x. The domestic industry had also admitted that approximately 88% of imports are concentrated in the price range of INR 10 per unit. This segment represents the majority of import volume and is the primary source of domestic industry's injury.
xi. It is unclear whether Ugam Industries shut down their operations or merged them into one. Regardless, imports made by interested parties are much higher, resulting in negative price undercutting, thus, not exerting any pressure on domestic producers.
xii. The sector is characterized by extremely low entry barriers, fragmented operations, low capital investment requirements and quick entry and exit. Such characteristics inherently indicate a volatile and unorganized industry where closures are a commercial phenomenon, unrelated to imports.
xiii. Low-capacity use, closure etc. are results of internal problems arising from low quality products, lack of innovation and weak market reach.
xiv. Although new capacities were installed during the injury period, such units cannot operate at optimum levels immediately, particularly in a sector with rapid changes.
xv. Despite claiming severe injury, the domestic industry increased capacities throughout the injury period, showing inconsistent investment behaviour.

H.2 Submission made by the domestic industry

59. The following submissions have been made by the domestic industry with regard to the injury and causal link:
i. The imports from the subject country have increased significantly by 9 times in the POI.
ii. Imports in relation to production and consumption have also increased significantly and command almost three-fourths of the Indian demand.
iii. Imports are significantly undercutting the selling price of the domestic industry. Furthermore, almost entirety of the subject imports is being made by traders.
iv. Cost of sales and selling price increased in the POI, however, the increase in cost was more than the increase in price, leading to price suppression in the domestic market.
v. Installed capacity of the domestic industry increased over the injury period.
vi. Production of the domestic industry has increased marginally over the injury period, with a slight decline in the POI.
vii. Domestic sales of the domestic industry have increased marginally over the injury period, despite an increase in capacity.
viii. Capacity utilisation increased from the base year to 2022-23 and declined marginally thereafter. Capacity utilisation of the domestic industry is significantly low.
ix. Despite sufficient demand in the country, capacity of the domestic industry is grossly underutilised.
x. Market share of the domestic industry in Indian demand declined from the base year till

2023-24 and saw a marginal increase in the POI. Market share of subject imports, although increased till 2023-24 and showed a slight decline in the POI, is significantly high.

xi. Profitability parameters decreased from the base year to 2022-23, showing a marginal increase in 2023-24 before decreasing again in the POI.

xii. Average inventories of the domestic industry consistently increased over the injury period.

xiii. The level of employees increased over the injury period along with salaries and wages.

xiv. The growth of the domestic industry is adversely impacted and has registered adverse growth in both volume and price parameters.

xv. Dumped imports command the majority share of the market, and being below the cost, prevented the domestic industry from increasing its prices.

xvi. Domestic industry made investments and added capacities over the injury period. However, the influx of dumped imports adversely impacted the industry's ability to secure and raise capital for further investment.

H.3 Examination by the Authority

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

61. The Authority has taken note of the various submissions made by the interested parties, including the domestic industry, and has analysed them considering the facts available on record and the applicable laws. The injury analysis made by the Authority hereunder *ipso facto* addresses the various submissions made by the interested parties.

I. Assessment of demand/apparent consumption

62. The Authority has defined, for the purpose of the present investigation, demand or apparent consumption of the product concerned in India as the sum of the domestic sales of the domestic industry, other Indian producers and imports from all sources. The demand so assessed is given in the table below.

Particulars	UoM	2021-22	2022-23	2023-24	POI

Sale of Domestic Industry	Nos. (In Lacs)	***	***	***	***
Trend	Indexed	*100*	*118*	*131*	*135*
Sale of other Indian producers	Nos. (In Lacs)	***	***	***	***
Trend	Indexed	*100*	*122*	*112*	*125*
Import from Subject Country	Nos. (In Lacs)	10	643	765	572
Imports from Other Countries	Nos. (In Lacs)	-	3	4	0
Total Imports	Nos. (In Lacs)	10	646	769	572
Total Indian Demand	Nos. (In Lacs)	***	***	***	***
Trend	Indexed	*100*	*267*	*296*	*259*

63. It is seen that demand increased substantially over the injury period and has seen a growth of over 2.5 times that in the base year. Despite such increase in demand, the sales of the domestic industry and other producers have not increased commensurately with such growth in demand.

II. Volume effect of the dumped imports

64. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in dumped imports, either in absolute terms or relative to production or consumption in India. The relevant information is as below:

Particulars	**UoM**	**2021-22**	**2022-23**	**2023-24**	**POI**
Import from Subject Country	Nos. (In Lacs)	10	643	765	572
Imports from Other Countries	Nos. (In Lacs)	-	3	4	0
Total Imports	Nos. (In Lacs)	10	646	769	572
Imports in relation to					
Production of the domestic industry	%	5%	243%	268%	204%
Consumption	%	2%	56%	60%	51 %

65. Imports of subject goods have shown a sudden increase in 2022-23, with further increase in 2023-24, and have declined in the POI. Almost all of imports into India are from China. It is seen that imports in relation to production and consumption have also significantly increased over the injury period with decline in the POI. Imports constitute 204% and 51% of the production of the domestic industry and Indian consumption.

III. Price effect of the dumped imports

66. With regard to the effect of the dumped imports on prices of the domestic industry, it is required to be analysed whether there has been significant price undercutting by the alleged dumped

imports as compared to the price of the like products in India, or whether the effect of such imports otherwise is to depress prices or prevent price increases, which otherwise would have occurred in the normal course. The impact on the prices of the domestic industry on account of the dumped imports from the subject country has been examined with reference to price undercutting, price suppression and price depression, if any. For the purpose of this analysis, the cost of production and net sales realization (NSR) of the domestic industry have been compared with the landed price of imports of the subject goods from the subject country.

a. Price undercutting

67. For the purpose of price undercutting analysis, the net sales realisation of the domestic industry has been compared with the landed value of imports from the subject country. The table below shows the price undercutting from the subject country.

Particulars	UoM	2021-22	2022-23	2023-24	POI
Landed Price	Rs./No.	18.37	4.98	4.11	2.14
Net Selling Price	Rs./ No.	***	***	***	***
Trend	Indexed	*100*	*90*	*96*	*99*
Price Undercutting	Rs./ No.	***	***	***	***
	%	***	***	***	***
	Range	Negative	65-75	115-125	330-340

68. The Authority notes that price undercutting in the base year was negative. Landed price has declined steeply thereafter and the subject goods are significantly undercutting the prices of the domestic industry since 2022-23.

b. Price suppression/depression

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

Particulars	UoM	2021-22	2022-23	2023-24	POI
Cost of Sales	Rs./ No.	***	***	***	***
Trend	*indexed*	*100*	*91*	*97*	*101*
Landed price	Rs./No.	18.37	4.98	4.11	2.14
Trend	*indexed*	*100*	*27*	*22*	*12*
Net Selling Price	Rs./ No.	***	***	***	***
	indexed	*100*	*90*	*96*	*99*

70. From the above, the Authority notes that the cost of production and selling price of the domestic industry declined in 2022-23 and increased thereafter till the POI. However, the increase in the cost of sales is more than the increase in the selling price of the domestic industry. The domestic industry has been unable to raise the selling price and therefore has been unable to gain any reasonable profit. It is noted that the entire industry is small scale industry and it has been submitted that the domestic producers, being small-scale manufacturers, are unable to compete with such low-priced imports. They cannot match the landed price of the dumped imports without incurring significant losses.

71. It is also seen that the landed price of imports is significantly below the level of cost of sales and the selling price of the domestic industry. The Authority holds that the landed price of imports has suppressed the prices of the domestic industry, preventing price increases which would otherwise have occurred over the injury period.

IV. Economic parameters of the domestic industry

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

a. Production, capacity, capacity utilisation, and sales volume

73. The capacity, production, sales and capacity utilization of the domestic industry over the injury period are given in the table below:

Particulars	UoM	2021-22	2022-23	2023-24	POI
Capacity	Nos.(In Lacs)	***	***	***	***
Trend	Indexed	*100*	*113*	*124*	*130*
Capacity Utilisation	%	***	***	***	***
Trend	Indexed	*100*	*111*	*107*	*107*
Production	Nos.(In Lacs)	***	***	***	***
Trend	Indexed	*100*	*123*	*133*	*131*
Domestic Sales	Nos.(In Lacs)	***	***	***	***
Trend	Indexed	*100*	*118*	*131*	*135*

74. It is seen that:
   a. The capacity of the domestic industry has increased over the injury period considering the growing demand in the country. This increase is also attributable to the fact that a number of applicant companies commenced production during the base year and subsequently expanded their operations.
   b. The domestic industry continues to operate at sub-optimal levels, with a substantial portion of the installed capacity remaining unutilised. Capacity utilisation was merely *** % during the POI, and around *** % of the installed capacity remained idle, despite a significant increase in demand in the Indian market.
   c. Production and sales have increased over the injury period due to the commencement of production by several applicant companies during the injury period. However, the increase has not been commensurate with the significant growth in demand.
   d. Despite the entry of new domestic producers, expansion of installed capacity, and growth in demand in the Indian market, the domestic industry has not been able to proportionately improve its production and sales.

b. Market Share

75. The market share of the domestic industry and of imports of the subject goods into India are shown in the table below:

Market share in Demand	2021-22	2022-23	2023-24	POI
China	***%	***%	***%	***%
Range	0-10%	50-60%	50-60%	50-60%
Other countries	***%	***%	***%	***%
Range	0-10%	0-10%	0-10%	0-10%
Domestic Industry	***%	***%	***%	***%
Range	40-50%	20-30%	20-30%	20-30%
Sales of Other Domestic Producers	***%	***%	***%	***%
Range	40-50%	20-30%	10-20%	20-30%
Domestic producers as a whole	***%	***%	***%	***%
Range	90-100%	40-50%	30-40%	40-50%

76. Based on the above, the Authority notes that:
   a. The market share of the domestic industry declined over the injury period.
   b. Even the combined market share of the Indian industry declined from *** % in the base year to *** % in the POI.
   c. Market share of subject imports increased significantly over the injury period, rising from *** % in 2021-22 to *** % in 2022-23, increasing to *** % in 2023-24 and being at *** % in the POI despite the domestic industry having capacity to cater to a substantial part of the Indian demand.

77. Thus, it is held that the subject imports captured nearly one half of the domestic market, while the market share of the domestic industry reduced to about one-fourth of the market.

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

78. Profitability, return on investment and cash profits of the domestic industry over the injury period are given in the table below:

Particulars	UoM	2021-22	2022-23	2023-24	POI
Profit / Loss	₹/ Nos.	***	***	***	***
Trend	Indexed	100	17	39	11
PBIT	₹ Lacs.	***	***	***	***
Trend	Indexed	100	95	124	73
PBIT	₹/ Nos.	***	***	***	***
Cash Profit	₹ Lacs.	***	***	***	***
Trend	Indexed	100	106	109	95
Cash Profit	₹/ Nos.	***	***	***	***
Trend	Indexed	100	89	83	70
ROCE	%	***	***	***	***
Trend	Indexed	100	69	82	44

79. It is seen that:
   a. The domestic industry earned only marginal profits over the injury period.
   b. The trends in cash profits and return on capital employed also reflect a similar deterioration. The ROCE fell from *** % in the base year to *** % during the POI, reflecting a significant deterioration in the financial performance of the domestic industry.

80. It has been submitted by the domestic industry that the domestic producers, being small-scale manufacturers, are unable to compete with such low-priced imports.

c. Inventories

81. Inventory position of the domestic industry over the injury period is given in the table below:

Particulars	UoM	2021-22	2022-23	2023-24	POI
Opening Inventory	Lac Nos.	***	***	***	***
Closing Inventory	Lac Nos.	***	***	***	***
Average Inventory	Lac Nos.	***	***	***	***
Trend	Indexed	*100*	*154*	*302*	*326*

82. It is seen that the average inventory of the domestic industry has increased significantly and consistently throughout the injury period. It is noted that this increase in average inventory is despite an increase in demand.

d. Employment, productivity and wages

83. The position with regard to employment, wages and productivity of the domestic industry is as follows:

Particulars	UoM	2021-22	2022-23	2023-24	POI
No of Employees	No	***	***	***	***
Trend	Indexed	*100*	*113*	*122*	*144*
Salaries & Wages	₹ Lacs	***	***	***	***
Trend	Indexed	*100*	*95*	*105*	*133*
Productivity per day	Lac Nos.	***	***	***	***

84. It is noted that the number of employees as well as salaries and wages have increased over the injury period in consonance with expansion of capacities. Productivity per day increased in 2022-23 and further in 2023-24 from the base year level, and remained at a similar level in the POI.

e. Growth

Particulars	UOM	2022-23	2023-24	POI
Production	%	24%	8%	-2%
Capacity Utilisation	%	3%	-1%	-2%
Profit	%	-83%	198%	-75%
Profit per Unit	%	-85%	168%	-76%
Cash Profit	%	6%	3%	-13%
ROI	%	-2%	1%	-2%
Inventory	%	55%	96%	8%
Sales	%	18%	11%	3%

85. It is seen that growth of the domestic industry is adversely affected in volume parameters such as production, sales, inventory and capacity utilisation. The growth in terms of price parameters such as profitability, cash profit, ROI etc has been negative during the POI.

f. Magnitude of dumping

86. The magnitude of dumping is an indicator of the extent to which the imports are being dumped into India. The investigation has shown that the dumping margin for the non-cooperative producers/exporters is positive and significant during the period of investigation.

g. Impact on the ability to raise capital investment

87. The domestic industry has submitted that it made investments and added capacities over the injury period, however, dumped imports have adversely affected the domestic industry's financial performance and threatened its existence. The Authority notes that adverse impact on the domestic industry's economic parameters, including significant decline in its profitability over the injury period, would impact its ability to raise capital investment.

h. Factors affecting prices

88. The Authority notes that the landed price of the subject imports has been significantly below the selling price and cost of production of the domestic industry in the POI .Further, the cost of sales has increased more than the increase in the net sales realisation, causing price suppression in the domestic market. Therefore, dumped imports, which are significantly priced lower, are the predominant factor affecting prices of the domestic industry.

V. Conclusion on Injury

89. The examination of the imports of the product under consideration and performance of the domestic industry shows that:
    a. Exporters from the subject country accounting for the overwhelming majority of imports are exporting the subject goods to India at dumped prices The dumping margin determined for the non-cooperative producers/exporters is positive and significantly high.
    b. Imports of the product under consideration from the subject country have increased in absolute and relative terms.
    c. Subject imports are undercutting the price of the domestic industry and have prevented price increases, which would have otherwise occurred.
    d. Capacity utilisation has remained significantly low despite an increase in capacity and demand over the injury period.
    e. Despite capacity to cater to a substantial part of the Indian demand for the subject goods, a significant portion of the domestic industry's capacity remained unutilised.
    f. The market share of the subject country has increased while that of the domestic industry and the Indian industry has declined over the injury period.
    g. The average inventory of the domestic industry has increased over the injury period.
    h. The domestic industry's profitability has declined significantly, including cash profit. Similarly, ROI has also decreased over the injury period.

I. CAUSAL LINK AND NON-ATTRIBUTION ANALYSIS

90. The Authority examined whether any known factors other than dumped imports are injuring the domestic industry, so that the injury caused by these other factors may not be attributed to the dumped imports. It has been examined below whether the factors listed under the Rules could have contributed to the injury suffered by the domestic industry.

a. Volume and value of imports from third countries

91. It is seen that imports from the subject country constitute around 99% of total Indian imports of PUC. Imports from other countries are very low in volume. Therefore, the injury is not attributable to imports from any country other than the subject country.

b. Contraction in demand

92. The Authority notes that demand for the product under consideration has increased significantly during the injury period. Therefore, contraction of demand is not a possible cause of injury to the domestic industry.

c. Change in the pattern of consumption

93. There is no evidence on record of any material change in the pattern of consumption for the product under consideration. It is also noted that none of the parties have claimed any changes in the pattern of consumption. Hence, this factor is not a cause of injury.

d. Conditions of competition and trade restrictive practices

94. The Authority notes that sales of the product under consideration are not restricted in any manner and no restrictive practices have been brought to the notice of the Authority.

e. Developments in technology

95. The Authority notes that there has been no known material change in the technology for the production of subject goods during the injury period. Accordingly, developments in technology are not a cause of injury. It is further also noted that developments or changes in technology have not been contended by any parties.

f. Export performance of the domestic industry

96. The Authority has based its injury analysis exclusively on the domestic operations of the domestic industry. The domestic industry is not exporting the subject goods and its focus is only on the domestic market. Export performance is therefore not a factor that can explain the injury suffered in the domestic market.

g. Performance of other products

97. The Authority has examined the data relating to the subject goods only. The performance of the other products produced and sold by the domestic industry is not a possible cause of injury to the domestic industry in respect of the product under consideration.

I. Factors establishing causal link

98. The Authority has examined whether the dumped imports from China PR are, through the effects of dumping, causing injury to the domestic industry, and notes the following:
    i. The volume of imports from the subject country has increased significantly in absolute terms and relative to consumption in India, capturing a dominant and rising share of the market.
    ii. The landed price of subject imports is substantially below the selling price of the domestic industry, resulting in significant price undercutting in 2022-23, 2023-24, and the POI.
    iii. Prices of the subject imports are significantly below the level of cost of sales of the domestic industry, which has prevented an increase in the selling price resulting in the low level of profitability to the domestic industry.
    iv. Despite an increase in capacity and demand, domestic industry has been unable to increase its capacity utilisation level, which is significantly low.
    v. Market share of the domestic industry has significantly declined over the injury period, whereas that of subject imports have substantially increased, capturing almost one half of the market.
    vi. Inventories with the domestic industry have significantly increased over the injury period.
    vii. No other known factor breaks the causal link between the dumped imports and the material injury suffered by the domestic industry. The dumped imports are the proximate cause of the injury.

99. For the reasons set out above, the Authority therefore concludes that the injury suffered by the domestic industry is attributable to dumped imports from the subject country.

J. MAGNITUDE OF INJURY MARGIN

100. The Authority has determined the NIP for the domestic industry on the basis of principles laid down in the AD Rules, 1995 read with Annexure III, as amended. The NIP of the domestic like product has been determined by adopting the information/data relating to the cost of production provided by the sampled domestic producers. The NIP has been considered for comparing the landed price from the subject country for calculating injury margin. For determining the NIP, the best utilisation of the raw materials and utilities has been considered over the injury period. Best utilisation of production capacity over the injury period has 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 product under consideration was allowed as pre-tax profit to arrive at the NIP as prescribed in Annexure III to the Rules.

101. Landed price for the cooperating exporters has been determined based on the response filed. Applicable customs duties have been used to determine the landed price of imports. For all the non-cooperative producers/exporters from the subject country, the Authority has determined the landed price based on facts available.

102. Based on the landed price and the NIP determined as above, the injury margin for producers/exporters from the subject country has been determined by the Authority and the same is provided in the table below:

INJURY MARGIN TABLE

S.No.	Producer	NIP(USD/Lac pcs)	Landed value (USD/Lac pcs)	Injury margin (USD/Lac pcs)	(%)	(Range)
1	Dongguan Qiangshuo Technology Co. Ltd.	***	***	***	***	Negative
2	Dongguan Longcheng Leatherware Co. Ltd.	***	***	***	***	Negative
3	Other producers and exporters	***	***	***	***	280-300

K. INDIAN INDUSTRY'S INTEREST

K.1 Submissions made by other interested parties

103. The interested parties have made the following submissions with regard to public interest and impact assessment:
   i. Mobile covers are commonly used by Indian consumers and imposition of duties therefore would materially influence the cost and price of mobile covers in India.

K.2 Submissions made by the domestic industry

104. The following submissions have been made by the Domestic industry with regard to Indian industry's interest and other issues:
   i. There are currently over 40 known producers of subject goods in India, and all of these producers are in the MSME segment. Various producers are on the verge of shutting down due to dumping of subject goods, while others, including the applicant and sampled producers, have closed down in the POI.

ii. Having a competitive domestic market is in the interest of the consumers. In absence of it, the entire market would be dominated by imports from China.
iii. The MSME sector provides large employment opportunities at comparatively low capital cost than large industries. Additionally, the mobile cover industry also indirectly encourages employment in the associated industries as well.
iv. The current volume of imports is sufficient to provide an opportunity to set up more than 100 manufacturing units in the country.
v. There are approximately 45 million registered MSMEs in the country which contribute 38% of the gross domestic product (GDP). Unutilized capacity by the MSME creates cash flow issues, leads to tax defaults, disturbs production planning and control, and disturbs salary payments.
vi. Encouraging domestic production will boost employment and increase the GDP of the country.
vii. The product is an end-use product, therefore, there will be no effect of the imposition of duty. There is no downstream industry involved. The subject goods mostly cater to the middle-class customers and an individual purchasing mobile covers would like in the middle to high-income group.
viii. Imposition of duties would lead to subject imports entering the Indian markets at a fair price.
ix. One of the raw materials of subject goods, thermoplastic polyurethane (TPU), already has duties imposed on it through Notification No. 19/2024- Customs (ADD). Since the upstream industry is already protected, any remedy provided for domestic industry would enable TPU producers to utilize their capacities.
x. Setting up of a single manufacturing facility hardly requires 1 month and working capital of approximately Rs. 25 lakhs to 1 crore. Therefore, further capacities can be added in no time if a level playing field is provided.

K.3 Examination by the Authority

105. The Authority examined whether the imposition of the anti-dumping duty would be against public interest. This determination is based on consideration of information on records and interests of various parties, including the domestic industry, foreign producers and consumers.

106. The Authority issued a gazette notification inviting views from all interested parties, including importers, consumers and other interested parties. The Authority also prescribed a questionnaire for the users to provide the relevant information with regard to the present investigation, including the possible effect of the anti-dumping duty on their operation. The Authority sought information on, *inter alia*, interchangeability of the product supplied by the various suppliers from different countries, ability to switch sources, the effect of the anti-dumping duty on the consumers, and the factors that are likely to accelerate or delay the adjustment to the new situation caused by the imposition of the anti-dumping duty. The Authority notes that none of the users/consumers has filed any response to the questionnaire, nor has any user association made submissions before the Authority defending the interest of consumers.

107. The Authority notes that the purpose of anti-dumping duty, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market. Anti-dumping duty is not a measure of protection to the domestic industry, but a means of price correction that remedies unfair price discrimination practised by foreign producers, which is injurious to Indian industry. Imposition of anti-dumping measures would not restrict imports from the subject country in any way and, therefore, would not affect the availability of the product to consumers; rather, it would only ensure that imports enter the Indian market at fair, non-injurious prices.

108. The Authority also notes that producers of subject goods comprise mostly MSMEs and are fragmented in nature. There are over 40 known producers of the subject goods in India, all falling within the MSME segment, and the industry is characterised by low entry barriers, with a single manufacturing facility requiring hardly one month to set up and a modest working capital of approximately Rs. 25 lakhs to Rs. 1 crore. It is noted that, these producers are especially vulnerable to low priced imports of subject goods, lacking the financial resilience of larger enterprises to absorb sustained undercutting.

109. It is further noted that at the current level of dumped imports, significant capacities of the domestic industry are lying unutilised capacity utilisation has remained in the narrow range of 27% to 30% throughout the injury period. The majority of the market share is dominated by dumped imports, with China's share rising from 2% in the base year to 51% in the POI, as against a decline in the Indian industry's share from 98% to 49% over the same period. This underutilisation is not attributable to any lack of manufacturing capability on the part of the domestic industry, but is a direct consequence of persistent dumping, price suppression, and the resultant loss of market share.

110. Authority notes the submission by the domestic industry that the following multiple producers, have shut down operations in the POI and post-POI period:
    a. Bhagyalaxmi Industries
    b. Ugam Industries
    c. JP Case
    d. Shivam Case
    e. JK Case/ Jay Khodal Industries
    f. Preksha Case
    g. Kuldevi Case
    h. Fitto Industries
    i. Dharti Polymers
    j. PV Communication

111. Mobile covers are an end-use product with no involvement of any downstream industry. Impact of duty, if any, would therefore be negligible in relation to consumer welfare. The domestic industry has quantified the impact that the anti-dumping duty may have on end users and the impact so quantified works out to less than 1%. The other interested parties have not provided any substantiation, evidence, or quantification for their submissions on the impact duties would

have on end users, and their assertions on adverse consumer interest, therefore, remain unsubstantiated and unsupported. Impact on the end customer has been provided as follows:

Impact of Mobile Cover on final customer	**Unit**	**Price**	
		Without ADD	**With ADD**
Price of Mobile cover	Rs/Pcs	***	***
Fixed Anti-dumping Duty	Rs/Pcs	***	***
Price of Mobile cover with ADD	Rs/Pcs	***	***
Importer margin @10%	Rs/Pcs	***	***
Margin of Distributor @10%	Rs/Pcs	***	***
Retailer Margin @20%	Rs/Pcs	***	***
Total cost to customer	**Rs/Pcs**	***	***
Increase in price		***	***
Impact of price			**0.93**

L. POST DISCLOSURE COMMENTS

L.1 Views of other Interested Parties

112. The following comments were submitted on behalf of other interested parties on the essential facts disclosed by the Authority:

i. Mobile covers vary in specifications – material (silicone, TPU, polycarbonate, leather, metal), design complexity, compatibility with different phone models, and features (shock absorption, waterproofing, wallet functionality). Such variations make it difficult to establish a meaningful fixed or reference price duty across the product range.

ii. A specific duty or reference price would create an incentive for exporters to circumvent the duty by declaring a higher value.

iii. The Authority is requested to consider an ad valorem duty as the most appropriate and equitable form of anti-dumping measure in the present investigation, as it ensures proportionality of the dumping/injury, prevents under-invoicing or absorption of duties, and maintains the competitiveness of genuine exporters by adjusting to the actual transaction value of each import.

iv. Exporter-specific ad valorem duty based on the respondents' individual dumping margin or, alternatively, a country-wide ad valorem duty with exporter-specific rates should be adopted, as it would provide effective relief to the domestic industry against injurious dumping, if any, while eliminating opportunities for circumvention.

v. The Authority is requested to hold that the respondents are not engaged in the dumping of the product and imports made are priced significantly higher than the alleged landed price.

L.2 Views of the domestic industry

113. The following comments were submitted on behalf of the domestic industry with regard to the disclosure statement:

i. The Indian mobile covers industry is highly fragmented and predominantly composed of micro units, low entry barriers resulting in an unorganised, price-sensitive industry structure that is unable to absorb shocks from low-priced imports.
ii. Import profile of the subject goods have a concentration of imports in the low-priced segment of the market, which compete with the domestic industry's products.
iii. Imports in the premium segment represent a niche market whereas the low-value segment is the principal market in which the domestic industry competes and operates.
iv. Subject imports have been undercutting domestic prices to as much as 87% in the POI, causing significant price depression.
v. Since imports from China PR constitutes 99% of total imports into India and no other factors contributing factors have been identified, the dumped imports are the only evident cause of injury, and the Authority is requested to confirm the causal link accordingly.
vi. Imposition of duty is in the public interest, as the Indian industry comprises mostly MSMEs, lacking the financial resilience to absorb sustained dumping.
vii. Despite sufficient demand, capacity utilisation remains low, and additional capacity can be added rapidly and at modest cost, approximately ₹25 lakh per machine, with the unit becoming operational within a month.
viii. Several producers have already shut down operations in the POI and post-POI period, due to the extremely low landed value of the subject imports.
ix. The subject goods are an end use product and the impact of the proposed duty on consumers is negligible, at less than 1%.
x. The Hon'ble CESTAT in the matter of Met Coke from China PR, held that ADD should be fixed in dollar terms so that erosion of the level of protection does not occur due to exchange rate fluctuations, therefore, the duty should be imposed in a fixed form expressed in US dollars for a period of five years, to prevent erosion of the quantum of protection on account of depreciation of the Indian Rupee and to prevent any misuse or abuse by importers.
xi. Imposition of the duty in the form of a reference price or on an ad valorem basis is opposed as there has already been a significant decline in the import price.
xii. The Authority is requested to conclude that the product under consideration is exported to India at dumped prices from China PR, imports have adversely impacted the performance of the domestic industry, the material injury suffered by the domestic industry has been caused by dumped imports from China PR and recommend ADD for a period of five years.

L.3 Examination by the Authority

114. 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.

115. The Authority has examined the submissions made by the interested parties and the domestic industry with regard to the form of duty. The Authority notes that the form of duty must be determined having regard to the facts and circumstances of the present investigation and with a view to ensuring effective redressal of the injury caused by dumped imports. In this regard, the Authority notes the PUC has been imported at significantly varying prices. While there are significant imports in the low-priced segment of the market, there are imports of the product at much higher price also. In such circumstances, an ad valorem duty, being directly linked to the declared import value, will result in much higher incidence of duty on high-priced imports and lower incidence of duty on low-priced imports. Consequently, the consumers would pay higher incidence of duty even when the import price is higher. At the same time, consumers importing at low prices would pay lower quantum of duty, thus not providing an adequate and stable measure against the injurious effects of dumping. The Authority, therefore, does not consider it appropriate to recommend the anti-dumping duty in an ad valorem form and considers a fixed quantum of duty to be more appropriate in the facts and circumstances of the present investigation.

M. CONCLUSION

116. Having regard to the contentions raised, information provided, and submissions made by the interested parties and facts available before the Authority, as recorded in the above findings, and based on above analysis of the dumping, injury and causal link to the domestic industry, the Authority concludes as follows:

i. The scope of the product under consideration is Mobile Covers also known as mobile phone cases, smartphone cases, protective mobile shells, mobile phone protective covers, for mobile phones. Mobile covers made of Askin Aramid fibre are outside the scope of the product under consideration.

ii. The domestic industry has produced like article to the imported product under consideration. The product produced by the domestic industry and the subject goods imported from the subject country are comparable in terms of physical characteristics, functions and uses, product specifications, distribution and marketing, and are technically and commercially substitutable.

iii. The applicant companies constitute domestic industry within terms of Rule 2(b) of AD Rules, 1995 and the application satisfies the requirement of standing in terms of Rule 5(3) of AD Rules, 1995. The entire industry falls under the MSME category, with the majority comprising small-scale industries.

iv. Considering the fragmented nature of the domestic industry, the Authority selected four companies, from among the seventeen applicant companies which furnished information in the formats prescribed under Trade Notice 09/2021, for detailed examination for the purpose of determining the non-injurious price and injury margin.

v. The Authority has relied upon DGCIS data for the purpose of examination of imports of the subject goods, after due examination of the transactions.

vi. As regards China PR, none of the exporters have claimed market economy treatment, therefore, in accordance with China's Accession Protocol and Para 7 of Annexure I to the Anti-Dumping Rules, the normal value has been determined on the basis of the price paid or payable in India.
vii. Export price has been determined on the basis of transaction-wise information filed by the cooperation producers/exporters, relevant import data, and wherever accepted, after making necessary adjustments for cooperating producers/exporters.
viii. Dumping margin determined for the responding exporters constituting merely 0.05% of total imports from subject country is negative. The dumping margin determined for non-cooperative producers/exporters from the subject country is positive and significant.
ix. Demand for the product under consideration increased over the injury period.
x. The volume of subject imports of the subject goods from the subject country has increased in absolute and relative terms over the injury period.
xi. The subject imports are undercutting selling price of the domestic industry.
xii. The subject imports have suppressed the prices of the domestic industry over the injury period.
xiii. The market share of the imports from subject country have increased while that of the domestic industry has declined. Despite capacity to cater to a substantial part of the Indian demand for the subject goods, domestic industry's capacity is grossly underutilised.
xiv. The profitability parameters of the domestic industry have significantly declined by the POI.
xv. The injury margin for cooperating producers constituting merely 0.05% of total imports from subject country is negative. The injury margin determined for non-cooperative producers/exporters from the subject country is positive and significant.
xvi. The dumped imports have affected the prices of the domestic industry. The investigation did not show any other factor other than dumping from the subject country which could have caused injury to the domestic industry.
xvii. The domestic industry is suffering material injury, and the imposition of anti-dumping duty will be in public interest. No user, consumer, or importer that has participated has quantified or made submissions on adverse impact of duties.
xviii. The imposition of duties will not be against public interest for the following reasons:
   a. The product under consideration is an end use product and is not used in the manufacture of any downstream products.
   b. The Authority has examined the impact of the recommended anti-dumping duty on the end users. The quantified impact of the duty is less than 1%.

N. RECOMMENDATIONS

117. The Authority notes that the investigation was initiated and notified all interested parties and adequate opportunity was given to the domestic industry, known exporters, known importers, and other interested parties to provide positive information on the aspect of dumping, injury, and causal link, and impact of the recommended measures. Having initiated and conducted the investigation into dumping, injury, and causal link in terms of provisions laid down under the Anti- Dumping Rules, the Authority is of the view that imposition of anti-dumping duty is required to offset dumping and injury. The Authority considers it necessary and recommend

imposition of anti-dumping duty on imports of the product under consideration from the China PR.

118. Having regard to the lesser duty rule followed, the Authority recommends imposition of final anti-dumping duty equal to the lesser of the margin of dumping and the margin of injury on imports of subject goods originating in or exported from the subject country so as to remove the injury to the domestic industry. Accordingly, the Authority, in terms of the second proviso to Rule 17(1)(b) of the Rules, recommends imposition of anti-dumping duty on the imports of subject goods originating in or exported from the subject country, for a period of five (5) years, from the date of notification to be issued in this regard by the Central Government, equal to the amount mentioned in Col. 7 of the duty table appended below:

DUTY TABLE

SN	**Heading/ subheading**	**Description of goods**	**Country of origin**	**Country of export**	**Producer /exporter**	**Amount (USD/1000 pieces)**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**
1.	392610, 392640, 392690, 851760, 851770, 851779	Mobile Covers, excluding those made of Askin Aramid fibre	China PR	Any country including China PR	Dongguan Qiangshuo Technology Co. Ltd.	Nil
2.	do	do	China PR	Any country including China PR	Dongguan Longcheng Leatherware Co. Ltd.	Nil
3.	do	do	China PR	Any country including China PR	Any producer/exporter other than at Sl. No. 1	72

**Note- Customs classification is only indicative, and the determination of anti-dumping duty shall be made as per the description of the PUC.*

**Note - The application of the individual duty rates specified for the companies 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."*

119. The landed value of imports for the purpose of this notification shall be assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under Sections 3, 3A, 8B, 9 and 9A of the Customs Tariff Act, 1975.

O. FURTHER PROCEDURE

120. 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.

Digitally signed by
Amitabh Kumar
Date: 24-09-2026
18:02:32

(Amitabh Kumar)
Designated Authority