DGTR
Directorate General of Trade Remedies

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

Final Findings

TRADE REMEDY MEASURE | ANTI-DUMPING INVESTIGATION

Anti-Dumping Investigation concerning imports of

Borosilicate Table and Kitchen Glassware

originating in or exported from

China PR

Pictographic representation of Borosilicate Table and Kitchen Glassware

F. No. 6/31/2025-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Trade Remedies
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IV Floor, Jeevan Tara Building,
Parliament Street, New Delhi – 110001
Dated: 24th September, 2026

FINAL FINDINGS

(Case No. AD (OI)-28/2025)

Subject: Final Findings in the anti-dumping investigation concerning imports of Borosilicate Table and Kitchen Glassware originating in or exported from China PR

A. BACKGROUND

F. No. 6/31/2025-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, as amended from time to time (hereinafter referred to as the "Anti-Dumping Rules" or "the Rules");

1. Whereas, Borosil Limited (hereinafter referred to as the "applicant" or the "domestic industry") has filed an application before the Designated Authority ("Authority"), on behalf of the domestic industry, seeking initiation of an anti-dumping investigation concerning imports of Borosilicate Table and Kitchen Glassware (the "subject goods" or the "product under consideration") originating in or exported from China PR (hereinafter referred to as "subject country").

2. And whereas, in view of the duly substantiated application filed by the applicant, the Authority issued a public notice vide Notification No. 6/31/2025-DGTR dated 30th September 2025, published in the Gazette of India, initiating anti-dumping investigation into imports of the "product under consideration from China PR in accordance with Rule 5 of the Anti-Dumping Rules to determine the existence, degree and effect of any alleged dumping of the subject goods and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the alleged injury to the domestic industry.

B. PROCEDURE

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

3.1. Initiation

1) 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.
2) The Authority notified the Embassy of the subject country in India about the receipt of the present anti-dumping application before proceeding to initiate the investigation in accordance with sub-rule (5) of Rule 5 of the Rules.
3) In accordance with Rule 6 of the Rules, the Authority issued a public notice dated 30th September 2025, published in the Gazette of India, Extraordinary, initiating anti-dumping investigation concerning imports of subject goods from the subject country.
4) 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, known producers and exporters from the subject country, known importers / users and the domestic industry as well as 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.

3.2. Circulation of non-confidential version of the application

1) 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 Anti-Dumping Rules.
2) A copy of the non-confidential version of the application was made available to other interested parties, wherever requested.

3.3. Participation by Exporters of Subject countries

1) In accordance with Rule 6(4), the Authority sent exporters' questionnaires to the following producers and exporters to seek relevant information.

Sr.No.	Producers and Exporters
1)	Anhui Deli Household Glass
2)	Anhui Technology Import and Export
3)	Anhui Light Industries International Co Limited
4)	Corelle Brands (Asia Pacific) Pte Ltd
5)	Daiso Singapore Private Limited
6)	Daiso Industries Co Limited

Sr.No.	Producers and Exporters
7)	Far East Glassware Co Limited
8)	Forincorp International Limited
9)	Guangdong Dk Houseware Co Limited
10)	Guanghou Jing Huang Glassware Company Limited
11)	Guangzhou Canzo Household Products Co., Ltd
12)	Hongkong Kitchen King Trading Limited
13)	Hongkong Maple International Trading Co., Limited
14)	HuailaiTianyuan Special
15)	Ikea Supply Ag
16)	Kavalierglass A.S.
17)	Miniso International (Guangzhou) Limited
18)	Perfect Housewares Industrial Co Ltd
19)	Rong Lin Wah Industrial (Shenzhen) Co. Ltd
20)	Shandong Xingnuo Industry and Trade
21)	Shandong Heishan Glass Group
22)	Shandong Hiking International Commerce Group Co.
23)	Shandong Lehe Housewares Co Limited
24)	Shandong Linuo Technical Glass Co Limited
25)	Shandong Xingnuo Industry and Trade Co Limited
26)	Shandong Yaohui Group Co Ltd
27)	Shandong Yunlong Industrial Co. Ltd.
28)	Shijiazhuang Far East Import Export Trading Co Ltd
29)	SjzJinxuan Tech Co Limited
30)	Source Well Co Ltd
31)	Suzhou Rookie Housewares Co., Ltd
32)	Taiyuan Noble Happy Trading Co., Ltd
33)	Union Chance Hongkong Co Ltd
34)	Yongkang Xking Import Export Co Ltd
35)	Zhejiang MinmetalsHuida Imp And Exp
36)	Zibo Shenglongyuan Import & Export Co. Ltd

2) The Embassy of the subject country in India was requested to advise the exporters/producers from its country to respond to the questionnaire within the prescribed time limit.

3) The following producers / exporters of the product under consideration from subject country responded to the exporter's questionnaire, in response to the initiation of the subject investigation.

Sr.No.	Producers and Exporters
1)	Anhui Deli Household Glass Co., Ltd. (producer/exporter)
2)	Anhui Deli Industrial Glass Co., Ltd. (producer/exporter)
3)	Shijiazhuang Far East Import & Export Trading Co., Ltd. (exporter)

4) The Government of China, through its Embassy, was registered as an interested party in the investigation.

3.4. Participation by Importers/Users

1) The Authority forwarded a copy of the initiation notification along with importer's/user's questionnaire to the following known importers/users of the subject goods in India in accordance with Rule 6(4) of the Rules and advised them to make their views known within the prescribed time limit:

Sr.No.	Importers/Users
1)	Aggarwal Marketing
2)	Airan Overseas
3)	Alliance India
4)	AlloInnoware
5)	Arjan Impex Private Limited
6)	Aroma Trading Co.
7)	Balaji Solutions Limited
8)	Bergner Impex India Private Limited
9)	Bohra Marketing LLP
10)	Borosil Limited
11)	Boss Appliances LLP
12)	Cello Plast
13)	Cello Industries Private Limited
14)	Classic Imports Private Limited
15)	Cloudtail India Private Limited
16)	Cutting Edge
17)	Dua Lima Retail Private Limited
18)	DJM Houseware Private Limited
19)	Femora India Private Limited
20)	Hamilton Housewares Private Limited
21)	IKEA India Private Limited
22)	Incite Homecare Products Private Limited

Sr.No.	Importers/Users
23)	JKP Impex India Private Limited
24)	Jimit Pet
25)	Kas Direct Sourcing Private Limited
26)	Krishna Agencies
27)	Krisha Global Imports LLP
28)	Krishans Digital Marketing Private Limited
29)	LMD Retail Spectrum Private Limited
30)	Liveatlife Health Private Limited
31)	LifeStyle International Private Limited
32)	LaOpala RG Limited
33)	Mittal Overseas
34)	Miniso Lifestyle Private Limited
35)	Metro Cash and Carry India Private Limited
36)	Market Ninety Nine Private Limited
37)	Merhaki Foods and Nutrition Private Limited
38)	Onestop Retail Private Limited
39)	RF Gala India Décor Private Limited
40)	Reshma Trade Links Private Limited
41)	Retailez Private Limited
42)	RT International
43)	Raj Agencies
44)	Raj Prabhu Traders Private Limited
45)	Stove Kraft Limited
46)	SKI Plastoware Private Limited
47)	Speedex Overseas Private Limited
48)	SAM International
49)	Smartserve Houseware Private Limited
50)	Turn Turtle Private Limited
51)	Universal Corporation Limited
52)	Vigya ECOM Private Limited
53)	Wonderchef Home Appliances Private Limited
54)	Wow Earth Retails LLP
55)	XIMI Vogue Trading LLP

2) Only Hamilton Housewares Private Limited, an importer / user of the product under consideration from subject country responded to the questionnaire, in response to the initiation of the subject investigation.

3.5. Period of Investigation and Injury Period

1) As noted in the initiation notification, the period of investigation ('POI') for the purpose of the present investigation was considered as 1st April 2024 to 31st March 2025. The injury period was set to cover the years 2021-22, 2022-23, 2023-24 and the period of investigation.

3.6. Further procedure

1) 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 administrative line ministry. The domestic industry and Hamilton Housewares Private Limited filed response to the Economic Interest Questionnaire.
2) The Authority invited views from the interested parties regarding the finalization of the scope of the product under consideration and the need for PCN methodology. Based on submissions made by the domestic industry and the other interested parties, the Authority notified the scope of the product under consideration, and the PCN methodology vide notification dated 28th November 2025.
3) Non-confidential version of the submissions filed by the domestic industry were made available to all interested parties. A list of all the interested parties was uploaded on the DGTR website along with the request therein to all of them to email the non-confidential version of their submissions to all the other interested parties.
4) Request was made to DG Systems to provide the transaction-wise details of imports of subject goods for the injury period and also the period of investigation. The Authority has relied upon the DG Systems data for computation of the volume of imports and required analysis after due examination of the transactions.
5) In accordance with Rule 6(6) of the Rules, the Authority provided an opportunity to the interested parties to present their views orally in a hearing held on 30th January 2026. The parties presenting their views in the oral hearing were directed to make written submissions of the views expressed orally, followed by rejoinder submissions.
6) In accordance with Rule 6(8) of the Rules, 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, such parties have been considered as non-cooperative and recorded the findings on the basis of the facts available.
7) In accordance with Rule 7 of the Rules, the information provided by the interested parties on confidential basis was examined with regard to the sufficiency of such confidentiality claims. On being satisfied, the confidentiality

claims have been accepted wherever warranted and such information has been considered as confidential and not disclosed to the other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.

8) In accordance with Rule 8, during the course of the investigation, accuracy of the information supplied by the domestic industry has been verified, which forms the basis of this final findings. The information was verified to the extent possible and verified the data documents submitted by the domestic industry to the extent considered relevant, practicable and necessary.

9) The non-injurious price determined as per the optimum cost of production and cost to make & sell the subject goods in India, based on the information furnished by the domestic industry and having regard to Generally Accepted Accounting Principles and Annexure – III to the Rules, has been worked out so as to ascertain whether anti-dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.

10) A disclosure statement containing the essential facts of the investigation which have formed the basis of the final findings was issued to the interested parties on 16th September, 2026 and the interested parties were allowed time up to 20th September, 2026 to file comment on the same. The comments to disclosure statement received from the interested parties have been considered, to the extent found relevant and non-repetitive, in these final findings.

11) The submissions made by the interested parties during the course of this investigation, to the extent supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority, in this final finding.

12) '***' in this final finding represents information furnished by an interested party on a confidential basis and so considered under the Rules.

13) The exchange rate adopted by the Authority for the present 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 finding.
Source: https://foservices.icegate.gov.in/#/services/viewExchangeRate

C. PRODUCT UNDER CONSIDERATION

C.1 Submissions by other interested parties

4. The other interested parties have made the following submissions with regards to the product under consideration and like article.

1) The scope of the product under consideration should be specific and should not leave scope for ambiguity. The word 'includes' should be replaced with 'namely' in the product scope.
2) Para 3.12 and 3.13 of the DGTR Manual states that the scope of the product under consideration should be clearly and accurately defined. However, the use of "includes" enlarges the scope of the product under consideration and creates uncertainty. The Hon'ble Supreme Court in Regional Director vs. High Land Coffee Works held that word 'include' is used to enlarge the meaning of preceding words and is an extension and not a restriction.
3) The Authority in past investigations concerning imports of Non-Alloy and Alloy Steel Flat Products and Glass Fibre modified the product scope by using the word 'namely' instead of 'including' to remove ambiguity.
4) An overbroad and inclusive definition of the product under consideration would also result in the automatic inclusion of products which the domestic industry is not presently manufacturing. Further, it would extend protection to any future products that the domestic industry may manufacture under the broad category of borosilicate table and kitchenware.
5) In case there is apprehension of possible circumvention in the future, the domestic industry has recourse to anti-circumvention provisions.
6) The decisions in Multilayer Virgin Paperboard and Nylon Filament Yarn cannot be applied to the present case since the use of the words "other" or "includes" in the said cases referred only to products falling within the defined technical category of products and did not enlarge the product scope.
7) The inclusion of 'storage container' within the product scope and the simultaneous exclusion of 'storage jars' from the scope creates a direct contradiction and lack of definitional clarity, since the two have commercial and functional overlap.
8) The tariff classification considered by the Authority is vague and indeterminant as the correct and specific classification for "glassware of borosilicate glass" is tariff item 7013 42 00. The remaining tariff items noted in the Initiation notification cover other types of glassware, including but not limited to those made from soda-lime or other non-borosilicate glass compositions.
9) 'Glassware without packing but with lids' should be considered as a separate PCN parameter as inclusion of lids leads to additional manufacturing cost, while absence of packing eliminates cost. Further, there are significant differences in the prices of PCN adopted by the Authority and that proposed by Hamilton.
10) The current two PCN categories fail to capture all commercially significant product configurations within the product under consideration.
11) Products supplied without packing but with lids have a different cost structure and functionality from the existing PCN categories, making them economically distinct.
12) Comments regarding the PCN methodology were made timely, prior to finalization of PCN methodology and at the oral hearing.

13) An importer is aware of the transaction prices, product descriptions and commercial configurations in which goods are supplied and thus, can be in a position to make comments regarding the PCN methodology. Further, the status of the party making the comments is irrelevant and the Authority is only required to consider the economic relevance of the need for creation of PCN.
14) The words "packing but without lids and accessories" lacks clarity. Further, the word "accessories" is also vague, broad and largely undefined.
15) The Authority must consider different product categories such as serving bowls, baking dish, storage container, etc. as separate PCNs since such products have inherent cost and price difference owing to physical differences, and as such, should not be clubbed together.
16) The Authority should revise the PCN structure to include a separate classification based on B_2O_3 content (33-expansion, 52-expansion, and Alpha 60), which directly influences the quality, performance, cost, price and end-use of the final table and kitchen glassware.

C.2 <u>Submissions by the domestic industry</u>

5. The domestic industry has made the following submissions with regards to the product under consideration and like article.
   1) The product under consideration includes mixing bowls, serving bowls, baking dish, oval dish, cake dish, souffle dish, roaster dish, casserole with lid and / or handle, oven bowl, storage container, teacup / mugs, plates, uno cups, kattori and drinking glasses.
   2) Any product which constitutes "Borosilicate table and kitchen glassware" is automatically included in the product scope, unless expressly excluded.
   3) The product under consideration can have several types of products within its scope beyond any inclusion or exclusion list and the applicant cannot identify each product within the list.
   4) The applicant has provided an illustrative list of products using the qualification of 'includes'. Hence, the list provided is only illustrative, used to provide examples of products and cannot be considered exhaustive.
   5) The product under consideration is amenable to difference in characteristics and names and can be marketed with overlapping applications. For instance, a small borosilicate bowl or kattori can also be marketed and sold as soup bowl or ice-cream bowl. Therefore, a rigid definition using the words "namely" can result in evasion or circumvention, making the duty ineffective.
   6) In case the parties feel like the list is expanding the scope of product under consideration, the Authority may consider removing the list altogether. However, the product list cannot be restricted to illustrative list of items.
   7) In the past cases cited by the other interested parties, the Authority defined the product scope using the word "namely" since the no other type was produced or sold by the domestic industry and circumvention/evasion was not possible. The facts of the present case are different.

8) The Authority must confirm the product scope as notified in the initiation notification in the final findings. The same is consistent with the approach adopted by the Authority in past cases having similar facts.
9) 'Storage containers' and 'storage jars' are commercially and technically distinct products and are not the same. While storage jars are tall standing tubular containers, storage containers may be in the form of lower height square, round or rectangular boxes. The mere fact that both are used to store foods does not imply that they are the same product.
10) Contrary to the claim of other interested parties, there is no justification or cause for the product scope to be defined by design, dimensions or application of the product.
11) The PCN methodology based on packing material, lids and accessories is appropriate considering the significant inter-se cost differences.
12) Since all volume related information is being reported based on weight and not pieces, any differences in the cost of production due to size or physical form or thickness of the product would automatically be addressed.
13) There is no ambiguity regarding the use of the word "accessories". While the product is generally sold with bags as additional items, products sold with any other items would automatically be compared with the like article sold with other additional items.
14) Contrary to the claim of other interested parties, B_2O_3 content (33-expansion, 52-expansion, and Alpha 60) cannot be considered as a PCN parameter as the B_2O_3 content differs based on production recipe for each producer and can be of more than 3 three ranges. Further, other interested parties have failed to demonstrate the differences in cost due to B_2O_3 content.
15) The claim regarding inclusion of 'with a lid but without packing' as PCN parameter was raised directly at the oral hearing and was not raised earlier when the Authority sought comments from all parties before determining PCN methodology, vide notification date 28th November 2025.
16) None of the foreign producers have made comments regarding the PCN methodology. Creation of a new PCN based on comments by an importer is not appropriate since such importer is not privy to the cost structure of the producer and cannot know the material impact of certain parameter on the cost of a product.

C.3 <u>Examination by the Authority</u>

6. The scope of the product under consideration as notified at the stage of initiation is as below.

"1. The product under consideration is 'Borosilicate Table and Kitchen Glassware' or Borosilicate Tableware and Kitchenware. The product under consideration is an end-use product used for the purpose of cooking, baking, serving and storage available in various forms. The product under consideration

includes borosilicate table and kitchen glassware in the form of mixing bowls, serving bowls, baking dish, oval dish, cake dish, souffle dish, roaster dish, casserole with lid and / or handle, oven bowl, storage container, tea cup / mugs, plates, uno cups, kattori and drinking glasses. However, the following product types are expressly excluded from the product scope –

a. Jars
b. Carafe
c. Tea / Coffee Kettle
d. Water / Juice Jug
e. Water Bottle
f. Round Storage Jar
g. Square Storage Jar
h. Oil Dispensers

2. The product under consideration is made from borosilicate glass which is produced using boric oxide or borax, silica sand, soda ash and alumina. The product under consideration is heat resistant and chemical resistant. It is immune to thermal shock which enables the product to withstand extreme temperatures making it safe for cooking devoid of chemical precipitation.

3. The product under consideration is classified under Chapter 70 of Schedule I to the Customs Tariff Act and are imported under tariff items 7013 2800, 7013 3700, 7013 4200, 7013 4900 and 7013 9900. The customs classification is indicative only and is not binding on the scope of the product under consideration."

7. Certain interested parties have argued that the scope of the product under consideration as adopted in the Initiation notification is not specific and is highly ambiguous due to the use of the word "includes". The interested parties have argued that by using the word "includes", the product scope is enlarged and the same creates uncertainty, and such definition of the product under consideration would also result in the automatic inclusion of products which may not have been produced by the domestic industry. Instead, the word "namely" should be used to define the product scope.

8. It is noted that the product under consideration in the present investigation is Borosilicate Table and Kitchen Glassware. The product is a daily-use consumer product which is produced and sold in numerous forms and is marketed under various names. Further, the product is susceptible to innumerable modifications with respect to form and name. Each producer and seller are capable of using their own name to define the same product type. In such case, defining the product scope by using "namely" to identify an exhaustive list of product types that are covered in the product scope would be a futile exercise as it would entail identifying each and every form and name under which the product under consideration is sold, which is not feasible. Considering the

same, the use of the word "includes" is appropriate as the products listed are an illustrative list of products included within the product scope. It is clarified that all kinds of Borosilicate Table and Kitchen Glassware are covered within the product scope, other than those expressly excluded, and the product scope is not limited to the product types identified in the illustrative list. Thus, the Authority does not find it appropriate to modify the product scope by using the word "namely" to identify the product types covered within the product scope.

9. With regards to the argument concerning exclusion of storage jars even when storage containers are included within the product scope, the Authority notes that storage jars and storage containers are different products. While both products are used for the same application, that is storing food and other items, they have different physical forms and names. Since the domestic industry does not produce storage jars, the same have been expressly excluded from the product scope in the present investigation. However, it has not been disputed that the domestic industry has produced and sold storage containers. Thus, no justification for modification of the product scope with respect to exclusion of storage jars has been shown.

10. Accordingly, the Authority has adopted the same product scope for the purpose of the present investigation as was notified in the initiation notification i.e –

> "*The product under consideration is 'Borosilicate Table and Kitchen Glassware' or Borosilicate Tableware and Kitchenware. The product under consideration is an end-use product used for the purpose of cooking, baking, serving and storage available in various forms. The product under consideration includes, borosilicate table and kitchen glassware in the form of mixing bowls, serving bowls, baking dish, oval dish, cake dish, souffle dish, roaster dish, casserole with lid and / or handle, oven bowl, storage container, tea cup / mugs, plates, uno cups, kattori and drinking glasses. However, the following product types are expressly excluded from the product scope -*
>
> *a. Jars*
> *b. Carafe*
> *c. Tea / Coffee Kettle*
> *d. Water / Juice Jug*
> *e. Water Bottle*
> *f. Round Storage Jar*
> *g. Square Storage Jar*
> *h. Oil Dispenser"*

11. The product under consideration is classified under Chapter 70 of Schedule I of the Customs Tariff Act and is imported under tariff items 7013 2800, 7013 3700, 7013 4200, 7013 4900 and 7013 9900. The Customs classification is indicative only and is not binding on the scope of the product under consideration.

12. Certain interested parties have argued that the product under consideration is covered only under tariff item 7013 4200 and reference to other tariff codes, which relate to other glassware products, may lead to confusion. It is clarified that anti-dumping duties are imposed with respect to the description of the product under consideration, irrespective of the tariff items under which they are imported. Thus, the tariff items identified by the Authority are merely indicative and do not limit or enlarge the scope of the product under consideration.

13. The Authority notes that there are no significant differences in the products produced by the domestic industry and the goods imported from the subject country. The subject goods produced by the domestic industry and that imported from the subject country are comparable in terms of physical & chemical properties, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The products produced by the domestic industry and that imported from the subject country is being used interchangeably by the consumers. Accordingly, the Authority holds that the subject goods produced by the domestic industry are 'like article' to the product under consideration imported from the subject country in terms of Rule 2(d) of the Rules.

14. Certain interested parties as well as the domestic industry submitted their comments regarding determination of PCN methodology. The interested parties have requested for consideration of different physical forms of the product, such as bowl, glass, square dish, container, etc., as a PCN parameter claiming that each different form of the product leads to differences in the cost of production as the cost of one bowl be different than the cost of one container. The Authority notes that while the product under consideration is sold in numbers; for the purposes of the present investigation, the weight of the products is being considered. As a result, the differences in the cost of different product types are automatically accounted for by consideration of cost and price per MT.

15. With regards to the argument that concentration of boron trioxide (B_2O_3) and the coefficient of thermal expansion should be considered as a PCN parameter, the Authority notes that no evidence was provided showing differences in cost of production to justify the methodology proposed. Further, the B_2O_3 content of the product varies for each producer but does not necessarily result in different products ultimately sold to the customer. Thus, no PCN methodology is required to be adopted considering these parameters.

16. With regards to the argument that 'Glassware without packing but with lids' should be considered as a PCN parameter, the interested party has not provided any evidence showing differences in cost of production to justify modification in the PCN methodology adopted by the Authority. Thus, the PCN methodology is not required to be modified considering such parameter.

17. The domestic industry, in its application and in subsequent submissions, has requested for devising PCN methodology considering the incorporation of three additional material types as below. Further, the domestic industry claimed that incorporation of additional material results in significant differences in the cost of production.

    1) Borosilicate Table and Kitchen Glassware without packing
    2) Borosilicate Table and Kitchen Glassware with packing but without lids and accessories
    3) Borosilicate Table and Kitchen Glassware with packing and lids but without accessories
    4) Borosilicate Table and Kitchen Glassware with packing, lids and accessories

18. With regards to the PCN methodology proposed by the domestic industry, it is noted that the PCNs proposed are not directly identifiable in the import data. Accordingly, the Authority does not find it appropriate to accept such methodology.

19. Having regard to the available information, the Authority has determined the following PCN methodology for the present investigation -

SN	Parameter	Code
1.	Borosilicate Table and Kitchen Glassware with packing but without lids and accessories	01
2.	Borosilicate Table and Kitchen Glassware with packing, lids and accessories	02

D. SCOPE OF DOMESTIC INDUSTRY AND STANDING

D.1 Submissions by other interested parties

20. The other interested parties have made the following submissions with respect to the domestic industry and standing:
    1) The applicant cannot be considered as eligible to constitute domestic industry as imports by the applicant account for 20% of the total subject imports into the country.
    2) In previous investigations, the Authority has excluded producers from the domestic industry even where self-imports were as low as 5%. Only those producers having low imports (ranging from 0-5%) have been considered as eligible to constitute domestic industry by the Authority.
    3) Contrary to the claims of the domestic industry that past practice of the Authority cannot be directly applied to a material retardation case, there is no separate or lower threshold for standing under Rule 2(b) in case of material retardation, and thus, a consistent approach must be adopted in all cases.

4) The Authority has allowed inclusion of producers with self-imports as domestic industry, based on very specific and limited parameters.
5) The petitioner's imports were not for captive consumption, testing, R&D, advance authorization, temporary production disruptions, or other recognized exceptions accepted in past investigations.
6) While the domestic industry has relied on certain cases wherein the Authority allowed inclusion of domestic producers that had imported and were establishing or established, the facts in each of the cases cannot be applied to the present case in view of very specific reasons considered by the Authority in each case.
7) The petitioner admitted that imports were made to supplement its product range, maintain market presence, and meet festive season demand due to its inability to manufacture the full range of products, rather than due to exceptional circumstances.
8) The imports made by the domestic industry are not confined to a specific or isolated product type. Rather, the domestic industry imported multiple products under product scope which they were not manufacturing.
9) The Authority must examine where the domestic industry is genuinely capable of making the products which they have imported and must record an express finding in this regard.
10) Reliance on State of Gujarat Fertilizers & Chemicals Limited vs. Additional Secretary and DA is misplaced as the Court held that self-imports which were approximately 15% of total production, were low as they were made casually and to meet customer demand during period of disruption in production. On the contrary, Borosil imported subject goods to retain customer base and for commercial motivations.
11) Reliance on Handbook of Anti-Dumping Investigations by Jorge Miranda, Juditha Czako and Johann Human is entirely misplaced as it does not override the statutory framework under the Anti-dumping Rules and is mere persuasive in nature.
12) Since the domestic industry has sold imported products at profit, they cannot now claim that they have suffered due to dumping.
13) The import activity of the domestic industry outweighs its alleged production commitment as while the domestic industry has been engaged in product operations for only 1 year, they have engaged in import operations for more than 11 years.
14) The discretion conferred upon the Authority under Rule 2(b) must be exercised based on objective criteria relating to the nature and extent of self-imports, not on apprehensions regarding the future of the industry.

D.2 <u>Submissions by the domestic industry</u>

21. The domestic industry has made the following submissions with respect to the domestic industry and standing:

1) The applicant is the first and sole producer of the subject goods in India and commenced production in March 2024 after substantial investment of ₹150 crores.
2) The product under consideration is a B-to-C product and thus, the applicant initially imported subject goods from China to establish a distribution channel, set-up a customer base and analyse the market conditions before setting up the new plant. Such approach is a reasonable business practice adopted having regard to the nature of the product and market.
3) The subject goods vary across shapes, sizes and variants and requires different moulds for production. Production of the full range of product took around six months during which the applicant imported the subject goods to fulfil market demand especially during festive seasons and retain its customer base.
4) The self-imports declined as the applicant started producing different kinds of product and completely ceased imports once it was able to produce full product range. The applicant has not imported the subject goods since April 2025.
5) Imports by the applicant during the period of investigation do not automatically exclude the applicant from scope of domestic industry.
6) The Authority has already examined the eligibility of the applicant as domestic industry at the stage of initiation.
7) As per Rule 2(b), the Authority must exercise their discretion to examine whether the fact and circumstances justify exclusion of a producer from the scope of domestic industry. The same was noted by the CESTAT in Anwar Jute Spinning Mills Limited vs Union of India.
8) The Manual of SOP states that imports undertaken by a new industry in case of material retardation constitutes an exceptional circumstance which needs to be examined before determining eligibility. The imports undertaken by the applicant lies within the exceptional circumstance.
9) The applicant is at nascent stage of production, imported the product in negligible quantity only to supplement its product range and to fulfil the demand. Further, the imports by the domestic industry constitute a very small portion of its operations.
10) The High court in State of Gujarat Fertilizers & Chemicals Limited [2012 (286) ELT 348 (Cal.)], held that even imports of upto 15% of the production is not significant so as to exclude the applicant from the scope of domestic industry.
11) The decision of Gujarat Fertilizers case shows that self-imports of nearly 15% of the total production of the producer are not significant. The reasons for such import are not relevant.
12) The interested parties are misleading the Authority by selectively relying on favorable cases.
13) The Authority in the past cases have considered an importing producer to be within the scope of domestic industry considering the facts of the case.

D.3 <u>Examination by the Authority</u>

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

> *"(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 constructed as referring to the rest of the producers."*

23. The present application has been filed by Borosil Limited. The applicant is the sole producer of the subject goods in the country. The producer commenced commercial production on ***, and thus, has been in operation only during the period of investigation. There are no other domestic producers of the subject goods in India. Thus, the applicant constitutes the entirety of the domestic production of the subject goods in India.

24. It is noted that the applicant has imported the subject goods during the period of investigation. The applicant has submitted that prior to making investment for establishing production facility and commencement of domestic production, it imported the subject goods in order to establish distribution channels and customer-base. Subsequently, having commenced production, the applicant gradually developed moulds for product of different shapes and sizes to produce full product range. Accordingly, to supplement its full product range and to meet the demand, the applicant imported the products. Finally, the applicant has ceased imports of the subject goods since April 2025. The same has also been corroborated during verification.

25. The other interested parties have claimed that the applicant should not be considered eligible to constitute domestic industry in the present case. In this regard, the Authority notes that Rule 2(b) provides that the domestic producers which are related to the exporters or importers or which themselves are importers of the allegedly dumped goods may be excluded from the scope of domestic industry. The usage of the word 'may' under Rule 2(b) indicates that producers related to exporters or importers as well as importing producers are not automatically excluded from being part of the domestic industry. The Authority has discretion to determine on the inclusion or exclusion of such producers within the scope of the domestic industry, on a case-to-case basis after making all due considerations in this regard.

26. The Authority notes that during the oral hearing as well as in its application and written submissions, the applicant has admitted that it imported the subject goods during the period of investigation in order to supplement its product range and to fulfil the demand during certain festive months. In light of the aforementioned facts, the Authority has

examined whether imports of the subject goods by the applicant render it ineligible to constitute domestic industry in the present case.

27. The Authority has referred to the available jurisprudence in the subject matter which provide for the examination of following circumstances to determine whether a domestic producer importing subject goods or related to an importer of subject goods should be included or excluded –
   1) If the domestic producer is predominantly an importer and not a manufacturer of the product in India, they can be excluded.
   2) If a domestic producer has shielded itself from the effects of dumping by resorting to imports or exports to a related party, they should be excluded.
   3) If a domestic producer has participated in some way in the dumping practices or has otherwise unduly benefitted from it, they must be excluded.
   4) If the inclusion of a domestic producer would distort the injury findings, they must be excluded.
   5) If a domestic producer does not co-operate with the Authority, such producer can be deemed ineligible.

28. Considering the established legal position on the concerned issue, the Authority has evaluated the imports made by the applicant hereinbelow. The details of imports made by the applicant during the period of investigation are summarized in the table below.

Particulars	Apr'24-Jun'24	Jul'24-Sep'24	Oct'24-Dec'24	Jan'25-Mar'25	2024-25 (POI)
Imports by Borosil (MT)	***	***	***	***	***
Total imports from China (MT)	534	1,006	410	728	2,679
Imports from other countries	***	***	***	***	***
Total production by applicant (Ware stage) (MT)	***	***	***	***	***
Total production by applicant (Finished stage) (MT)	***	***	***	***	***
Total domestic sales by applicant (MT)	***	***	***	***	***
Total Indian demand (MT)	***	***	***	***	***
Imports by Borosil in relation to total subject imports	***	***	***	***	<15%
Imports by Borosil in relation to total production (Ware stage)	***	***	***	***	<10%
Imports by Borosil in relation to total production (Finished stage)	***	***	***	***	<12%
Imports by Borosil in relation to total sales	***	***	***	***	<15%
Imports by Borosil in relation to total demand	***	***	***	***	<10%

29. The Authority noted the following –
   1) The applicant has set up the first production facility for the subject goods in the country at an investment of ₹150 crores, which shows a long-term commitment to

domestic production. Since the volume of imports made by the applicant has declined, it appears that the focus of the applicant is on production and not imports.

2) The share of imports by the applicant accounts for ***% of the total imports from China PR. Further, the imports by the applicant amount to ***% of its total production at ware stage, ***% of its total production at finished goods stage and ***% of its total domestic sales.
3) Imports made by the applicant account for only ***% of the total demand in the country.
4) The applicant is the sole producer of the subject goods in the country and is at a nascent stage of production of the subject goods. The production of the subject goods by the applicant accounts for the total Indian production.
5) The applicant commenced production of those product types which had higher demand in the country. Since each different product type requires different moulds, it is a time-consuming process to establish capacities to produce all product types. In order to maintain its customer base and supply the full range of products, the applicant imported the goods.
6) The applicant has not shielded itself from the effects of dumping and has imported the subject goods to meet demand and supplement its product range only for the limited period while its production capacities were being developed to produce the entire product range.
7) The volume of imports made by the applicant declined over the period and was only *** MT, that is, <3% of total imports, during the fourth quarter of the period concerned.
8) The applicant has submitted that it has not imported the subject goods from the subject country post-POI. The same has also been duly verified by the Authority.

30. The Authority also relied on its past practice wherein producers whose focus remains on production and those who have negligible volume of imports, are included within the scope of the domestic industry. Further, in case of a new industry that is currently in the nascent or establishing stage, the Authority has consistently evaluated whether the producer has imported subject goods for bona fide reasons, and if so, the producer has been considered as eligible to constitute domestic industry. The Authority notes the practice adopted in the case of O-Acid from China PR [Notification F. No. 14/31/2016-DGAD, dated 19th December 2017], Vinyl Tiles other than in roll or sheet form from China PR, Taiwan and Vietnam [Notification F. No. 6/17/2021-DGTR, dated 23rd January 2023] and Veneered Engineered Wooden Flooring from China PR, Malaysia, Indonesia and EU [Notification F. No. 14/34/2016-DGAD, dated 13th December 2018]

31. Therefore, in view of the well-established jurisprudence in this regard, past practice of the Authority, the volume of imports, the volume of production and sale by the applicant, reasons for imports and the current operations of the applicant, the Authority finds that the applicant is eligible to constitute domestic industry in the present case.

32. In view of the above, and after due examination, the Authority holds that the applicant constitutes domestic industry under Rule 2(b) of the Rules. Further, the application satisfies the criteria of standing in terms of Rule 5(3) of the Rules.

E. CONFIDENTIALITY

E.1 Submissions by other interested parties

33. The other interested parties have made the following submissions with regard to confidentiality issues.
    1) The domestic industry has failed to provide an adequate non-confidential disclosure of its project report.
    2) The applicant has claimed domestic sales and demand as confidential without providing indexed figures, preventing a proper examination of market trends and injury.
    3) Confidential version of the response was filed timely with the Authority by the Anhui Deli Group. Since filing of non-confidential version is procedural requirement and does not affect the investigation, the response should not be rejected on such minor procedural delay.

E.2 Submission by the domestic industry

34. The following submissions have been made by the domestic industry with regard to confidentiality issues.
    1) The domestic industry has furnished adequate non-confidential summary of its internal feasibility analysis in the non-confidential version of the application. While actual numbers used in the feasibility analysis have been redacted, the difference between the actual and projected performance has been provided, which should be sufficient for the parties to argue on merit. This approach is consistent with past investigations, including Vinyl Tiles relied upon by interested parties.
    2) Anhui Deli Industrial Glass Co., Ltd. and Anhui Deli Household Glass Co., Ltd should be treated as non-cooperative and their response must be rejected since the parties submitted non-confidential version of exporter's questionnaire response, almost 1.5 months after the extended deadline.
    3) The Authority in the initiation notice directed the parties to submit non-confidential version of all submissions simultaneously with the confidential version and that failure to do so may lead to consideration of the party as non-cooperative.

E.3 Examination by the Authority

35. The non-confidential version of the information provided by the domestic industry was available to all interested parties as per Rule 6(7) and Trade Notice 10/2018 dated 7th September 2018 read with Trade Notice 1/2013 dated 9th December 2013.

"Confidential information: (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 sub-rule (4) of rule 17, the copies of applications received under sub-rule (1) of rule 5, or any other information provided to the designated authority on a confidential basis by any party in the course of investigation, shall, upon the designated authority being satisfied as to its confidentiality, be treated as such by it and no such information shall be disclosed to any other party without specific authorization of the party providing such information.

(2) The designated authority may require the parties providing information on 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 to 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 authorise its disclosure in a generalized or summary form, it may disregard such information."

36. The information provided by domestic industry and other interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claims. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to the other interested parties.

37. With regards to the argument that the domestic industry has not provided a non-confidential summary of its feasibility analysis, the Authority notes that the domestic industry has justified the confidentiality claimed by it. The feasibility report contains information regarding the cost of production including break-up of various costs, the raw materials used, etc., which is business proprietary information, the disclosure of which would allow an advantage to the competitors. Further, no prejudice has been caused to the interest of the other interested parties due to non-disclosure of such information since the difference between the actual and projected parameters has been provided allowing the parties a sufficient opportunity to analyse the same.

38. As regards the argument that the domestic industry has claimed the domestic sales and demand as entirely confidential without giving indexed figures, the Authority notes that the domestic industry has disclosed the actual import volumes and its domestic sales as indexed figures. The same provides an overview of the movement of demand in the country as claimed by the domestic industry in its application. In any case, the

Authority has determined demand as the total of imports as per DG Systems and Indian sales, which has been independently verified and provided herein.

39. The domestic industry has contended that Anhui Deli Industrial Glass Co., Ltd. and Anhui Deli Household Glass Co., Ltd. (hereinafter collectively "Anhui Deli") should be treated as non-cooperative interested parties on the ground that they failed to circulate the non-confidential version of their response to the exporter's questionnaire within the time prescribed in the Initiation Notification.

40. The Authority has examined the record and notes that Anhui Deli filed the confidential version of its questionnaire response within the stipulated time. However, the non-confidential version of the said response was not circulated to the other interested parties within the prescribed time, notwithstanding the express directions contained in the Initiation Notification and the requirements of Rule 7 of the Anti-Dumping Rules, which require that an interested party furnishing confidential information shall simultaneously furnish a non-confidential summary thereof. The Authority takes a serious view of such non-compliance, as timely circulation of the non-confidential version is essential to enable other interested parties to exercise their right of defence under Rule 6(7) of the Rules and Article 6.1.2 and 6.4 of the Anti-Dumping Agreement.

41. Nevertheless, the Authority notes that the non-confidential version was subsequently placed on record and made available to the interested parties, and that the domestic industry has had adequate opportunity thereafter to examine the same and file its comments thereon, including through written submissions and rejoinders. The domestic industry has not demonstrated any specific prejudice arising from the delay in circulation that remained uncured during the course of the investigation. The Authority further notes that Anhui Deli is the sole foreign producer that has participated in the present investigation, has furnished complete information in the prescribed format, and has cooperated with the Authority in the verification of its response.

42. Having regard to the foregoing, and considering that Rule 6(8) of the Rules vests discretion in the Authority to proceed on the basis of facts available where an interested party refuses access to, or otherwise does not provide, necessary information within a reasonable period, the Authority is of the view that the delay in circulation of the non-confidential version, though a procedural lapse, does not amount to a refusal to provide necessary information or a significant impediment to the investigation within the meaning of Rule 6(8) read with Article 6.8 and paragraph 3 of Annex II of the Anti-Dumping Agreement. Annex II, paragraph 3 enjoins the Authority to take into account information that is verifiable, appropriately submitted so that it can be used without undue difficulty, and supplied in a timely fashion, and paragraph 5 provides that information which is not ideal in all respects shall not be disregarded if the party has acted to the best of its ability. The Authority also considers it in the interest of an accurate determination that the dumping margin for the sole cooperating producer be computed on the basis of its own verified data rather than on facts available.

43. Accordingly, the Authority has decided to accept the questionnaire response of Anhui Deli and to determine the individual dumping margin for the said producer on the basis of the information furnished and verified, while rejecting the contention of the domestic industry that Anhui Deli be treated as a non-cooperative interested party.

F. MISCELLANEOUS ISSUES

F.1 Submissions by other interested parties

44. The other interested parties have made the following submissions with regard to confidentiality and other miscellaneous issues.
    1) The claim of material retardation is entirely based on an internal feasibility analysis considered solely by the Board of Directors, and not on independently verified project report which lacks credibility.
    2) In the case of Vinyl Tiles from China, Taiwan and Vietnam, the Authority emphasized the need to assess the genuineness of the project report when such claims were contested by interested parties and additional weight is accorded to project report prepared by independent agency.
    3) Reliance on a source material, without examining its authenticity, is inappropriate, as held in the case of AILFMA vs. DA and Ors.
    4) The applicant has inconsistently relied on two different sets of volume of subject imports for the same period.
    5) The applicant has not provided the import segregation methodology as required under item 13 of the checklist.
    6) The Authority should call for DGCI&S import data for the examination of injury and dumping to the domestic industry.
    7) The import data is given in pieces/ numbers, while the applicant has used MT as the unit, without providing any conversion methodology.
    8) Since the applicant is a regular importer of the subject goods, it was bound to file response to the importer’s questionnaire disclosing data related to imports including volume, prices and profit margins.

F.2 Submission by the domestic industry

45. The following submissions have been made by the domestic industry with regard to confidentiality and other miscellaneous issues.
    1) The domestic industry has provided feasibility study duly certified from the management and has thus complied with the requirements of the Authority as provided in Trade Notice 4/2021. There is no requirement for a project to be independently verified under any law.

2) No project report was prepared or independently verified as the manufacturing unit of the domestic industry was self-financed and funding from financial institutions constituted insignificant minority share.
3) Reliance on the case of Vinyl Tiles is misplaced since the Authority, in that case, did not state that a project report cannot be relied upon if not independently verified but merely relied on a project report independently verified.
4) The domestic industry has claimed material retardation based on actual performance and projected performance during period of investigation which sufficiently demonstrates the existence of injury.
5) The projections of the domestic industry were based on actual experience, and its veracity is established by the fact that the domestic industry has been able to meet the projections with respect to capacity utilization, production and cost of sales.
6) Even in absence of project report, the actual performance of the domestic industry sufficiently establishes injury.
7) The petition had a typographical error with respect to import volumes. Proforma IVA may be considered in this regard.
8) Allegations regarding non-disclosure of import segregation methodology and conversion methodology used for conversion of numbers/pieces were raised for the first time only at the stage of written submissions.
9) The domestic industry cannot be faulted for not providing information which was never requested. Regardless, the domestic industry has provided the required methodologies vide letter dated 13th February 2026.
10) There is no requirement for the applicant to file importer's questionnaire since it is not participating as importer. There is no precedent in the past investigations for such requirement and all information with respect to the self-imports has been provided in Proforma-IVA.

F.3 <u>Examination by the Authority</u>

46. As regards the contentions concerning the validity and authenticity of the feasibility analysis relied upon by the domestic industry, the Authority notes that the domestic industry did not prepare a project report for submission to any lending institution or Government agency, since the manufacturing facility for the subject goods was established predominantly through its own funds. Trade Notice 4/2021 expressly contemplates such a situation and provides that, in the absence of a project report submitted to a government agency or financial institution, an applicant may furnish a project report or any similar document prepared by the company to assess the feasibility of the project, duly certified by its management. The domestic industry has, in conformity with the said Trade Notice, furnished its internal feasibility analysis, certified by the management and approved by its Board of Directors. The Authority is satisfied that the document is appropriate and reliable for the purposes of the present investigation. The Authority further notes that neither the Rules nor the Trade Notice prescribes independent verification as a condition for reliance on such a document, and that the findings in Vinyl Tiles do not lay down any such requirement; the Authority in

that case assessed the report available on record on its merits, as it has done in the present case.

47. As regards the contention that the domestic industry did not disclose the methodology for segregation of imports of the subject goods and the methodology for conversion of pieces/numbers into weight, the Authority notes that both methodologies were furnished by the domestic industry and circulated to all interested parties vide its letter dated 13th February 2026. No interested party has thereafter made any submission contesting either methodology. The Authority has further noted that the import transactions were predominantly reported in weight terms, i.e., kilograms or metric tonnes. For the remaining transactions reported in numbers/pieces, the quantities were converted into weight on the basis of the standard weight ledger furnished by the domestic industry.

48. As regards the contention that there are discrepancies in the import volumes reported by the domestic industry and that the Authority should call for DGCI&S data, the Authority notes that, at the stage of initiation, it called for transaction-wise import data from the Directorate General of Systems and Data Management (DG Systems), Central Board of Indirect Taxes and Customs. The Authority relied upon the said data for the purpose of initiation and has continued to rely upon it for the purpose of the present determination. The domestic industry has clarified that the variance in the import volumes appearing in the petition arose from a typographical error, and that the figures in Proforma IVA are the correct figures. No interested party has raised any further concern after the said clarification. The Authority is accordingly satisfied that the import volumes adopted in the present findings are based on official transaction-wise data and are not affected by the discrepancy pointed out.

49. As regards the contention that the domestic industry ought to have filed a response to the importer’s questionnaire on account of its imports of the subject goods, the Authority notes that there is no requirement under the Act or the Rules for an applicant domestic producer to file a response to the importer’s questionnaire merely because it has imported the subject goods. The importer’s questionnaire is prescribed for interested parties participating in the capacity of importers or users. The relevant information concerning self-imports by an applicant is, however, required to be furnished under the formats prescribed by Trade Notice 05/2021, in terms of which an applicant domestic producer is required to disclose in Proforma IVA the volume, value, price and resale price of self-imported subject goods. The Authority notes that the domestic industry has furnished the requisite information in the prescribed format, and that the same has been examined by the Authority in the context of the standing of the domestic industry under Rule 2(b) and in the causal link analysis. The contention of the other interested parties is accordingly not sustained.

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

G.1 Submissions by other interested parties

50. The other interested parties have made the following submissions with regards to the determination of normal value, export price and dumping margin.
    1) The Authority has incorrectly determined normal value directly based on price payable in India, rather than exhausting possibility to use other methods, including price of imports from Czech Republic.
    2) Imports from Czech Republic are non-dumped and non-injurious as admitted by the applicant itself, satisfy the approach laid down in the cases of Shenyang Matsushita S. Battery Co. Ltd. vs. Exide Industries Ltd and Ors., and Kuitun Jinjian Chemical Industry Co. Ltd vs. Union of India.
    3) The Authority should consider the price of imports from Czech Republic for determination of normal value, which would demonstrate that the dumping margin claimed by the domestic industry is highly inflated.

G.2 Submissions by the domestic industry

51. The domestic industry has submitted as under with regard to the determination of normal value, export price and dumping margin.
    1) The normal value for Chinese producers must be determined in accordance with provisions of para 7 of Annexure – I since none of the producers from China PR have claimed market economy treatment.
    2) Normal value has been calculated based on information reasonably available to the domestic industry since it did not have access to information to the price in market economy third country or cost of production of such third country imports.
    3) Price of imports from Czech Republic to India cannot be considered for determination of normal value since such imports are low in volume and thus, do not satisfy the criteria laid down in Kuitun Jinjian Chemical Industry Co. Ltd vs. Union of India.
    4) While the interested parties have alleged that the domestic industry has not provided an alternative basis of calculating normal value, they themselves have failed to suggest any alternative basis, which could be adopted for the purpose of the present investigation.
    5) Anhui Deli Industrial Glass Co., Ltd. and Anhui Deli Household Glass Co. Ltd should not be awarded individual duties since their imports are negligible when compared to total imports and demand.
    6) The Authority in Welded Stainless-Steel Pipes and Tubes from China and Thailand investigation did not grant individual margins to exporters which had very low volume of exports.

G.3 <u>Examination by the Authority</u>

52. Under Section 9A (1) (c), normal value in relation to an article means:

> *"i) The comparable price, in the ordinary course of trade, for the like article, when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6), or*
>
> *ii) when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either:*
>
> *(a) comparable representative price of the like article when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or*
>
> *(b) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6);*
>
> *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."*

53. The Authority sent questionnaires to the known producers/exporters from the subject country, advising them to provide information in the prescribed form and manner. The following producers / exporters from the subject country have cooperated in the present investigation by filing a questionnaire response.

1) Anhui Deli Industrial Glass Co., Ltd. (Producer)
2) Anhui Deli Household Glass Co., Ltd. (Exporter)
3) Shijiazhuang Far East Import & Export Trading Co., Ltd. (Exporter)

54. It is noted that Shijiazhuang Far East Import & Export Trading Co., Ltd (Far East Import & Export) is an exporter/trader of the subject goods, that has participated in the present investigation by submitting response to the exporter's questionnaire. However, none of the related or unrelated producers, whose product has been exported by Far East Import & Export, have participated in the present investigation. It is noted that as per past practice, the Authority determines the dumping and injury margins as well as individual duty with respect to a foreign producer and its complete sales channel. However, since the complete sales channel for Far East Import & Export has not

participated in the present investigation and is not cooperative, the Authority has not determined individual dumping and injury margin. Accordingly, the normal value and export price for those producers whose entire channel of distribution has participated and has cooperated with the Authority, have, therefore, been determined as below.

G.3.1 Normal value

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

"Article VI of the GATT 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:

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.

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

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.*

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."

56. The domestic industry has cited and relied upon Article 15(a)(i) of China's Accession Protocol. The domestic industry has claimed that producers in China PR must be asked to demonstrate that market economy conditions prevail in their industry producing the like product under with regard to production and sale of the product under consideration. It has been stated that in case the responding Chinese producers are not able to demonstrate that their cost and price information are market-driven, the normal value should be calculated in terms of provisions of Para 7 and 8 of Annexure I to the Rules.

57. It is noted that while the provision contained in Section 15 (a)(ii) has expired on 11th December, 2016, the provision under Article 2.2.1.1 of WTO Anti-dumping Agreement read with the obligation under Section 15(a)(i) of the Accession Protocol require criterion stipulated in paragraph 8 of Annexure I of the AD Rules to be satisfied through the information/data to be provided in the supplementary questionnaire on claiming market economy treatment. In the present case, the sole participating producer from China has not claimed market economy treatment by submitting response to the additional questionnaire issued by the Authority. Accordingly, the normal value has been determined in accordance with paragraph 7 of Annexures I of the Rules which state as follows:

"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."

58. As noted above, Paragraph 7 lays down a hierarchy for determination of normal value with respect to non-market economy and provides that normal value shall be determined on the basis of the price or constructed value in a market economy third country or the price from such a third country to other countries, including India or where it is not possible, 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.

59. In the present case, none of the interested parties, including the domestic industry, have provided any evidence of price or constructed value prevailing in a market economy third country. Apart from the subject country, the subject goods have been imported in insignificant quantities from other countries. The second largest volume of imports of the subject goods into India have been made from Czech Republic. The other interested parties have claimed that price of imports from Czech Republic should be considered for determination of normal value. In this regard, the Authority notes that the volume of imports from Czech Republic is significantly low, thus, cannot be considered as representative volumes. Thus, imports into India from the market economy third country could not be considered for determination of normal value.

60. Therefore, the Authority has determined the normal value for China PR as "price payable in India" as stipulated in Paragraph 7. It has been computed based on the cost of production of the domestic industry duly adjusted for selling, general and administrative expenses and reasonable profits. The normal value so determined is given below in the dumping margin table.

G.3.2 Export price

Export price for Anhui Deli Industrial Glass Co., Ltd. (producer) and Anhui Deli Household Glass Co., Ltd. (exporter)

61. During the POI period, Anhui Deli Industrial Glass Co., Ltd., China PR has sold *** MT of subject goods to India through a related exporter/trader namely, Anhui Deli Household Glass Co., Ltd., China PR on ex-work basis, hence no expenses has been claimed by the Anhui Deli Industrial Glass Co., Ltd.

    Anhui Deli Industrial → Anhui Deli Household → Unrelated customers in India

    The PCN-wise export price at ex-factory level was determined, and thereafter weighted average of all PCNs produced by **Anhui Deli Industrial Glass Co., Ltd. and exported**

by Anhui Deli Household Glass Co., Ltd. (exporter) was determined, the same is mentioned in the Dumping Margin Table below.

Export price for all other producers / exporters from China PR

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

G.3.3 Dumping margin

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

<u>Dumping Margin Table</u>

Particular	Normal Value	Export Price	Dumping Margin		
	(USD/MT)	(USD/MT)	(USD/MT)	%	Range
Anhui Deli Industrial Glass Co., Ltd.	***	***	***	***	25-35
Any other	***	***	***	***	55-65

H. <u>ASSESSMENT OF INJURY AND CAUSAL LINK</u>

H.1 <u>Submissions by other interested parties</u>

64. The other interested parties have made the following submissions with regards to injury and causal link.
    1) The applicant has erroneously claimed material retardation as it commenced production only shortly before the period of investigation and has failed to demonstrate that dumped imports delayed or prevented establishment of the domestic industry.
    2) Since the applicant commenced operations just before the period of investigation, there is no stable historical benchmark of production, sales, capacity utilization, or profitability against which any alleged retardation can be assessed.
    3) The applicant has entered an existing and competitive market and is facing normal commercial competition from imports, and thus, continuation of such imports cannot be construed as “retarding establishment”.

4) While the subject imports overall declined during the period of investigation, the domestic sales increased on a quarter-on-quarter basis. The imports increased only during Q2 due to seasonal demand.
5) The demand for the product is seasonal, evidenced by significantly improved performance of the domestic industry in Q3, which is the peak demand season.
6) Regular imports by the applicant show that the applicant is relying on subject imports as a viable option and such imports are necessary to meet the demand, contradicting the claims of dumping and injury.
7) Volume of subject imports declined while import prices increased during the period of investigation showing absence of volume or price effect.
8) The landed price and net selling price of the domestic industry have moved in tandem, showing lack of any price pressure or depression.
9) The price of imports, prior to commencement of production by the applicant, was lower. Such prices increased during the period of investigation and thus, cannot be treated as dumped, by only considering the applicant's selling price as benchmark.
10) Since price of imports was comparable in the period prior to the commencement of production by the applicant and increased post commencement. Dumping cannot be presumed merely on the basis of entry of the applicant in the market.
11) Since the domestic industry was itself importing the subject goods, it was aware of the prevailing prices. However, despite the same, it projected a very high selling price and is now claiming injury with respect to such over-inflated price.
12) Quarterly data for period of investigation and post-POI period shows significant improvement in the furnace production, capacity utilization, production of finished goods and sales during the period of investigation.
13) The domestic industry has witnessed a decline in inventories when examined in terms of number of days of production and days of sales; demonstrating absence of any injury.
14) The actual cost of the domestic industry should not be considered for determination of profit / loss since the same is likely to be inflated on account of initial startup, and rather, the normated costs should be considered.
15) As per past consistent practice of the Authority, non-injurious price and normal value should be based on capacity utilization as per project report and not the highest of the quarterly output, without considering actual productive stages beyond molten glass.
16) Normation for capacity utilization must at least be applied for post-molten stage expenses, considering significant value addition from molten glass to packed product. While the domestic industry has claimed non-injurious price of Rs. 4,27,000 - 5,13,000 per MT, the same is overstated considering proper post-molten stage normation and value addition.
17) Calculation of non-injurious price should include adjustments of initial startup cost and normation of fixed and start-up costs as per project report or achievable performance.

18) The quarterly growth of Glassware sales, as confirmed by the applicant's investor disclosures, shows that returns earned, market share and demand were not adversely affected by subject imports.
19) Losses faced by the domestic industry are attributable to seasonal demand fluctuations, limited product range necessitating imports and high internal cost of production relative to market prices.
20) The losses may be attributable to start-up costs, high fixed costs and depreciation, initial operational inefficiencies, marketing challenges, and underdeveloped distribution channel.
21) If lower-priced imports caused no injury during the injury period, higher-priced imports during the period of investigation cannot be said to have caused injury.

H.2 Submissions by the domestic industry

65. The domestic industry has made the following submissions with regards to injury and causal link.
    1) The present case is that of material retardation as the domestic industry commenced production only 3 days prior to the period and was only operational during the period of investigation.
    2) The domestic industry has set up a new plant for the subject goods after a significant investment ₹ 150 crores.
    3) The applicant is a nascent industry and has been unable to fully utilize its capacities or fully recover its cost and is thus suffering material retardation to its establishment.
    4) In case of a nascent industry, the Authority is required to evaluate the performance of the industry to the extent of its existence and comparison may be drawn between the actual performance and the projected performance. The domestic industry has provided details regarding actual as well as projected performance.
    5) The volume of subject imports increased significantly till 2023-24 and only reduced in the period of investigation as the domestic industry commenced production and reduced imports. Such decline is reasonable and consistent with the past observation by the Authority.
    6) The subject imports were priced significantly lower than the price offered by the domestic industry and such imports were significantly undercutting the domestic prices.
    7) The landed price of the subject imports declined in the first six months, increased in the third quarter due to festive season but declined again in the last quarter.
    8) The price of the subject imports was significantly lower than the cost of production of the domestic industry in each quarter of the period of investigation.
    9) When seen on a quarter-on-quarter basis, the domestic selling price has not moved in tandem with its costs due to the pressure exerted by the landed price of the subject imports.

10) Existence of price suppression shall not be examined merely by comparing the trend of landed price and the domestic selling price, but also having regard to the trend of cost of sales.
11) The fact that import prices were lower till 2023-24 and increased post-commencement of domestic production has no bearing on the determination of dumping margin. The Authority shall only examine dumping during period of investigation.
12) Injury in form of material retardation is considered from the point of existence of the new industry. The fact that the prices have increased during the period of investigation does not imply that the imports were not being dumped.
13) The subject goods are produced in three stages, namely furnace stage, ware stage and finished goods stage.
14) While the capacity utilization at furnace stage was ***% due to technical considerations, there was a significant decline in production at the ware stage and finished goods stage due to the presence subject imports.
15) Due to the high demand for dumped imports, the domestic sales of the domestic industry remained low during the period of investigation.
16) Despite sufficient capacity, the domestic industry had low production and capacity utilization, and was able to cater to only half of the market.
17) While the production and sales of domestic industry increased till Q3, such parameters declined in Q4 due to increase in the volume of subject imports.
18) The domestic industry achieved targeted ware stage production but failed to convert and fully sell it, leading to accumulation in inventory not just at finished goods stage but also at ware stage.
19) The domestic industry has been forced to sell at prices lower than its costs due to the dumped imports and suffered significant losses and cash losses.
20) The losses of the domestic industry cannot be attributed to the nascency of the industry as Borosil was already an established name in the market even before commencement of production.
21) The domestic industry has recorded a negative return on investment during period of investigation.
22) Despite being to achieve the projected cost of sales, the domestic industry was forced to sell goods below its costs and was unable to achieve projected profitability.
23) As per the Generally Accepted Accounting Principles (specifically Ind AS 16), all start-up costs are capitalized in the cost of the assets and not in cost of production. Therefore, the non-injurious price is not required to be adjusted for start-up cost.
24) Projected capacity utilization of molten stage cannot be applied to ware stage, since only a part of molten product gets converted into ware product. However, the projected capacity utilization of ware stage can be considered to determine non-injurious price.
25) The injury to the domestic industry is caused due to dumped imports and not due to any other factors.

26) The glassware segment of Borosil Limited related to a larger product segment including soda lime glassware, borosilicate glassware, microwavable, serving ware, lunch boxes, tumblers and storage solutions. Further, it also includes overall operations of the domestic industry, including export sales.
27) Poor performance of the domestic industry is not attributable to low off-season demand since the demand persists regardless of festive season. The same is evident from the increase in imports during Q4.
28) Losses faced by domestic industry are not due to high costs. It achieved its projected production cost, which was calculated in relation to past market prices, but was not able to recover the same due to dumped subject imports.
29) The domestic industry did not suffer injury due to initial operational inefficiencies and high marketing expenditure as Borosil was an already established name prior to the commencement of commercial production, had done seed marketing, established distribution channels and built its customer base.
30) Claim that the dumped imports are natural commercial competition is without any merits as such imports priced below the non-injurious price of the domestic industry and are injurious.

H.3 Examination by the Authority

66. Rule 11 of Anti-Dumping 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 domestic producers of such article.". 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 Anti-Dumping Rules.

67. The Authority has examined the arguments and counterarguments of the interested parties with regard to injury to the domestic industry. The Authority has noted that the present application is with respect to material retardation to the establishment of an industry. Thus, prior to undertaking a detailed injury examination, the Authority has examined whether the domestic industry was an established industry to such an extent that the same permits assessment of injury in the form of material injury, or the domestic industry was in the process of establishment and did not have sufficient past history to permit assessment of injury in the form of material injury.

H.3.1 Material retardation to establishment of an industry

68. The WTO Anti-dumping Agreement or the Anti-Dumping Rules do not provide a definition for "material retardation". Footnote 9 to Article 3 of the WTO Agreement merely states as follows –

> *"Under this Agreement the term "injury" shall, unless otherwise specified, be taken to mean material injury to a domestic industry, threat of material injury to a domestic industry or material retardation of the establishment of such an industry and shall be interpreted in accordance with the provisions of this Article."*

69. Similarly, Annexure II to the Rules refers to injury having been suffered in the form of 'material injury' or 'threat to material injury', to an established industry, or 'material retardation' to the establishment of industry. The Rules do not explain what constitutes material retardation to the establishment of an industry. It is, however, clear that 'material retardation' to an industry would be in reference to an establishing / unestablished industry and not an industry that is fully established.

70. In Morocco – Anti-Dumping Measures on Certain Hot-Rolled Steel from Turkey, the WTO Panel provided guidance on determining whether a domestic industry is established. The Panel observed that Article 3.1 does not prescribe a specific methodology for determining whether an industry has been established and that an investigating authority enjoys a certain degree of discretion in adopting a methodology to guide its analysis. However, the exercise of such discretion must be consistent with Article 3.1, and the determination must be based on positive evidence and involve an objective examination. Where the determination rests upon assumptions, such assumptions should be derived as reasonable inferences from a credible basis of facts and sufficiently explained so that their objectivity and credibility can be verified.

71. The Panel further observed that various factors may be relevant in determining whether a domestic industry is established, while clarifying that such factors are neither prescriptive nor definitive. In this regard, the Panel considered that where a new product is introduced by an existing industry/company, it may be relevant to examine whether such production merely constitutes a new "product line" of the existing industry. For this purpose, the degree of overlap in the use of the existing infrastructure of the producer, including productive, commercial, research and administrative assets, customer contacts and distribution channels, may be examined. The greater the degree of overlap in the use of the existing infrastructure, the less likely it is that the introduction of the new product would constitute the establishment of a new industry. The relevant observations of the Panel are reproduced below:

> *"7.211. We note, at the outset, that we do not pronounce ourselves on these factors or whether they are either prescriptive or definitive for determining*

whether the domestic industry is unestablished. We accept that a relevant factor may be whether the domestic industry is the only producer of the like product in question in the market. At the same time, we note that whilst there could be only one producer of that product in the market, where that product constitutes merely a new "product line" of an existing industry and benefits from the existing production, marketing and other operations, such shared operations may play an important role in determining whether a distinct new industry has been established. If an existing industry chooses to introduce a new product unlike any other product currently being produced, the introduction of that new product will not necessarily result in the creation of a new industry. It may still be perceived as the introduction of a new product line into the existing industry, depending on the degree to which the overall infrastructure (including the productive, commercial, research, and administrative assets) of the existing industry is implicated. The greater the degree of overlap in the use of overall infrastructure, the less likely the perception that the introduction of the new product marks the establishment of a new industry. The fact that a domestic industry is defined by Article 4.1 of the Anti-Dumping Agreement by reference to like product, and that there are no pre-existing producers of that like product in the domestic market, does not preclude the possibility of that domestic industry utilizing existing infrastructure such as customer contacts and distribution channels, in its introduction of that like product in the domestic market."

72. Considering the above, and in the absence of any prescribed methodology for determining whether a domestic industry is established, the Authority has examined, on the basis of the positive evidence available on record, the following relevant parameters to determine whether the domestic industry is established or remains in the process of establishment.

H.3.2 Material retardation to the establishment of the domestic industry in the present investigation

73. It is seen that the applicant has set up a new manufacturing facility for the production of the subject goods by making significant investments. Prior to the commencement of production by the domestic industry, the entire demand for the subject goods was being met by imports. The Authority has examined the factors below to evaluate whether the domestic industry was still in the process of establishment during the period of investigation.

i. Commencement of production by the domestic industry

74. The Authority notes that Borosil Limited, the applicant in the present case, declared commercial production on ***, that is, only *** days prior to the period of investigation. There are no other domestic producers of the subject goods in India and,

prior to commencement of such production, the demand was being catered solely by imports. It is noted that with respect to the subject goods, Borosil Limited has not been in operation for four years of the injury period and has been in operation only during the period of investigation. Thus, the applicant is a new producer of the subject goods and was at a nascent stage of its domestic manufacturing operations during the period of investigation.

ii. Whether the production of the subject goods is merely a new product line in an existing industry

75. As noted above, the WTO Panel observed that the introduction of a new product by an existing company does not necessarily result in the establishment of a new industry. The determination may depend, inter alia, upon the degree to which the production of the new product utilizes the existing productive, commercial, research and administrative infrastructure of the company. Accordingly, the Authority has examined the extent of overlap between the applicant's existing operations and its operations relating to the subject goods.

76. The Authority notes that Borosil Limited was already engaged in the glassware business and had existing customer contacts, distribution channels and certain commercial and administrative infrastructure which are also utilized for the subject goods. At the same time, manufacture of the subject goods required establishment of a new manufacturing facility involving investment of approximately ₹150 crores. The applicant commenced domestic manufacture of the subject goods only on *** and, prior thereto, there was no domestic production of the subject goods in India. Thus, while there is some overlap in the commercial and distribution infrastructure, the productive infrastructure required for manufacture of the subject goods is newly established. The Authority has considered these circumstances collectively, along with the other factors examined below, in determining the stage of establishment of the domestic industry.

iii. Size of production and capacity in comparison to the size of the domestic market as a whole

77. The details of installed capacity and production of the domestic industry in comparison to the total demand for the product are as below.

Particulars	2024-25 (MT)
Indian Demand	***
Installed capacity	***
Capacity (Furnace)	***

Particulars	**2024-25 (MT)**
Molten production (subject goods)	***
Ware Production (subject goods)	***
Finished goods production (subject goods)	***

78. It is noted that the domestic industry has sufficient capacities to cater to the entire demand in the country. However, the domestic industry has not been able to fully utilize its capacities at the ware stage. While the domestic industry has been able to fully utilize its furnace capacity, it has been unable to fully convert its ware production to the finished goods stage. Had the domestic industry been able to fully convert its ware production to finished goods stage, it could have catered to ***% of the demand in the country.

iv. Stability of operations as compared to projected operations

79. Annexure II to the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 requires the Authority to undertake an objective examination of the impact of dumped imports on the domestic industry, including an evaluation of all relevant economic factors and indices having a bearing on the state of the industry. The relevant provision is reproduced below.

> *"(iv) The examination of the impact of the dumped imports on the domestic industry concerned, shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including natural 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."*

80. The Rules do not prescribe a separate set of economic parameters exclusively for examination of material retardation to the establishment of an industry. Accordingly, the Authority has examined all relevant economic factors and indices prescribed under Annexure II, to the extent applicable to the facts of the present case, together with other relevant factors necessary for assessing whether the establishment of the domestic industry has been materially retarded.

81. Considering that the domestic industry commenced production only immediately prior to the period of investigation and therefore does not have a historical operating performance in respect of the subject goods against which its actual performance can be compared, the Authority has also examined its actual performance against the

contemporaneous projections prepared at the time of making the investment. The reliability of such projections has been examined having regard to the actual performance achieved by the domestic industry, particularly in respect of production and cost of sales.

Particular	Unit	Actual	Projected*	Change
Production (ware)	MT	***	***	-3%
Total Domestic sales	MT	***	***	-44%
Cost of sales	₹/MT	***	***	0%
Selling price	₹/MT	***	***	-17%
Profits	₹/MT	(***)	***	-133%

**Based on project report of Borosil Ltd*

82. As can be seen from the table above, the domestic industry has been able to achieve its projected production and cost of sales. However, the performance achieved by the domestic industry in respect of domestic sales, selling price and profits is materially below the levels projected at the time of making the investment. Further, while the domestic industry projected that it would be profitable in the first year of its operations, it has incurred losses, cash losses and recorded a negative return on capital employed. The fact that the domestic industry has substantially achieved its projected production and cost of sales also provides a relevant basis for considering the contemporaneous projections while examining its actual performance.

83. The above analysis shows that domestic production of the subject goods commenced only immediately prior to the period of investigation and that, prior thereto, there was no domestic production of the subject goods in India. Although the applicant had existing commercial operations, customer contacts and distribution channels in the glassware business, it established a new manufacturing facility involving significant investment specifically for domestic production of the subject goods. The domestic industry therefore had no historical production performance for the subject goods and remained at a nascent stage during the period of investigation. Having considered these factors collectively, the Authority holds that the domestic industry was still in the process of establishment during the period of investigation. Whether such establishment has been materially retarded by the dumped imports is examined on the basis of the volume and price effects of the dumped imports, the consequent impact on the domestic industry, and the causal link analysis set out below.

84. The domestic industry has provided injury information with respect to its actual performance as per the prescribed formats of the Authority. Further, the domestic industry has also submitted its management certified internal feasibility analysis demonstrating the projections made at the time of investment. The Authority has considered the information submitted by the domestic industry with respect to its projections and actual performance for examining injury hereinbelow.

H.3.3 Volume effect of dumped imports

a. Assessment of demand/consumption

85. The Authority has determined demand or apparent consumption of the product in India as the sum of domestic sales of the domestic industry and imports of subject goods from all sources.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Subject imports	MT	2,887	3,925	4,562	2,679
Other imports	MT	829	544	290	115
Sales of domestic industry	MT	-	-	-	***
Trend	Indexed	-	-	-	100
Total demand	MT	***	***	***	***
Trend	Indexed	100	120	131	156

86. It is seen that the demand for the subject goods has increased over the injury period.

b. Imports in absolute and relative terms

87. With regards to the volume of dumped imports, the Authority is required to consider whether there has been a significant increase in the dumped imports, either in absolute terms or relative to production or consumption in India. For the purpose of the injury analysis, the Authority has relied on the DG Systems import data. The information is as below.

Particulars	Unit	2021-22	2022-23	2023-24	2024-25
Subject imports	MT	2,887	3,925	4,562	2,679
Other imports	MT	829	544	290	115
Total imports	MT	3,716	4,469	4,852	2,793
Indian production	MT	-	-	-	***
Trend	Indexed	-	-	-	100
Indian consumption	MT	***	***	***	***
Trend	Indexed	100	120	131	156
Subject imports in relation to:					
Indian production	%	***	***	***	***
Trend	Indexed	-	-	-	100
Indian consumption	%	***	***	***	***
Trend	Indexed	100	113	121	59
Total imports	%	78%	88%	94%	96%

88. It is seen that -
    1) The volume of subject imports increased till 2023-24 but declined during the period of investigation.
    2) The domestic industry has claimed that the decline in imports is on account of the fact the domestic industry commenced production in India, since the market was entirely dependent on imports, in the previous years.
    3) The volume of imports was ***% in relation to the Indian production during the period of investigation. Further, the subject imports were ***% in relation to the Indian demand.
    4) The subject imports accounted for 96% of the total imports during the period of investigation.

89. The Authority has also examined the quarter-wise movement of imports during the period of investigation, as per the table below. It is seen that the subject imports increased significantly in Q2 of the period of investigation. Thereafter, the volume of imports declined in Q3. However, the volume of imports increased again during Q4 of the period of investigation. Further, the imports have also increased in relation to production and consumption on a quarterly basis.

Particulars	**Unit**	**Apr’24-Jun’24**	**Jul’24-Sep’24**	**Oct'24-Dec'24**	**Jan'25-Mar'25**
Subject imports	MT	534	1,006	410	728
Other imports	MT	16	67	18	13
Total imports	MT	550	1,074	428	741
Indian production	MT	***	***	***	***
Trend	Indexed	100	166	166	116
Indian consumption	MT	***	***	***	***
Trend	Indexed	100	195	134	133
Subject imports in relation to:					
Indian production	%	***	***	***	***
Trend	Indexed	100	114	46	117
Indian consumption	%	***	***	***	***
Trend	Indexed	100	97	57	103
Total imports	%	97%	94%	96%	98%

90. Certain interested parties have argued that the volume of subject imports has increased only due to increase in demand, particularly due to festive season. Further, it has been claimed that the domestic industry has imported the goods to meet the demand. The Authority notes that the domestic industry imported the subject goods in order to supplement its product range, as discussed in detail hereinabove. With regards to the claim that imports have increased in order to meet demand, it is seen that as the demand increased in Q2, the volume of imports increased. In Q3, as the demand declined, the volume of imports declined. However, in Q4, while the demand declined, the volume of

imports increased by almost 80%. Thus, the argument that imports increased only to meet the demand has no merits.

H.3.4 Price effect of the dumped imports

91. In terms of Annexure II (ii) of the Rules, with regard to the effect of the dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared with the price of the like product 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.

a. Price undercutting

92. Price undercutting has been determined by comparing the net sales realization of the domestic industry with the landed price of the imports for the period of investigation. The table below shows the PCN-wise price undercutting for the period of investigation.

Particulars	Unit	Glassware with packing but without lids and accessories	Glassware with packing, lids and accessories	Weighted average
Import volume	MT	1,675	1,004	2,679
Landed price	₹/MT	1,54,036	2,48,977	1,89,621
Net sales realisation	₹/MT	***	***	***
Price undercutting	₹/MT	***	***	***
Price undercutting	%	***	***	***
Price undercutting	Range	20-30%	60-70%	40-50%

93. It is noted that the price undercutting is positive and significant during the period of investigation. The imports are priced significantly below the selling price of the domestic industry.

b. Price suppression and depression

94. 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 normal course, the changes in the costs and prices were compared as below. Since the domestic industry was operation only during the period of investigation, the Authority has considered the quarter-wise cost and prices of the domestic industry as well as the landed price.

Particulars	**Unit**	**Apr'24-Jun'24**	**Jul'24-Sep'24**	**Oct'24-Dec'24**	**Jan'25-Mar'25**
Cost of sales	₹/MT	***	***	***	***
Trend	Indexed	100	85	82	88
Selling price	₹/MT	***	***	***	***
Trend	Indexed	100	98	108	91
Landed price	₹/MT	1,86,629	1,84,414	2,03,390	1,91,257
Trend	Indexed	100	99	109	102

95. It is seen that in Q2, while the cost of sales of the domestic industry declined; the domestic industry maintained its prices as the landed price remained largely stable. During Q3, the cost of sales of the domestic industry declined by 3%. However, the domestic prices and the landed price increased by roughly 10% due to the high demand during festive season. During Q4, the cost of sales of the domestic industry increased by 7%. However, the selling price of the domestic industry declined as the landed price of the imports also declined. Further, the landed price remained significantly below the cost of sales and selling price of the domestic industry. Thus, the subject imports exerted price pressure on the domestic industry and prevented prices increases which otherwise would have occurred.

96. The Authority has also examined the actual and projected cost of sales and selling price of the domestic industry as below.

Particulars	**Unit**	**Actual**	**Projected**	**Difference**	**Difference**
Cost of sales	₹/MT	***	***	***	0%
Net sales realisation	₹/MT	***	***	***	-17%

97. It is noted that the domestic industry is unable to achieve its target price. While the domestic industry has been able to achieve its targeted cost of production, the actual selling price is 17% lower than the projected price.

H.3.5 Economic parameters of the domestic industry

98. Annexure II to the Rules 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 domestic sales

99. The performance of the domestic industry with regard to capacity, production, sales and capacity utilization during the period of investigation was as below.

Particulars	Unit	Projected*	POI	Difference
Installed capacity	MT	***	***	***
Capacity (Furnace)	MT	***	***	***
Molten production (subject goods)	MT	***	***	***
Ware Production (subject goods)	MT	***	***	***
Finished goods production (subject goods)	MT	***	***	***
Capacity utilization (Molten stage)	%	***	***	***
Capacity utilization (Ware stage)	%	***	***	***
Capacity utilization (FG stage)	%	***	***	***
Domestic sales (FG stage)	MT	***	***	***

**Based on project report of Borosil Ltd*

100. It is seen that -

1) The domestic industry had achieved furnace capacity of *** MT during the period of investigation.
2) In the first stage of production, which includes conversion of raw material into molten glass, the domestic industry was able to produce *** MT. For the production of molten glass, the domestic industry was able to achieve a capacity utilization of *** %.
3) At the second stage, the domestic industry produced *** MT of glassware, out of its total production of molten glass in the first stage. At the second stage, the domestic industry achieved a capacity utilization of *** %.
4) The domestic industry was able to produce only *** MT of finished glassware, out of its total production of wares in the second stage. The domestic industry achieved a capacity utilization of only *** % at the final stage of production, which was half of its achieved capacity utilization at molten stage.
5) The domestic sales volume of the domestic industry was *** MT during the period of investigation, which was significantly lower than its ware production and was lower than its finished goods production, leading to accumulation of inventories.
6) The domestic industry is unable to achieve its target sales volume price. While the domestic industry has been able to almost achieve its targeted production at ware stage, it has been unable to fully convert the same into finished goods and pack the same for sale. As a result, the actual sales volume of the domestic industry is *** % lower than the projected volume.

101. The Authority has also examined the capacity, production, sales and capacity utilization of the domestic industry during each quarter of the period of investigation, as per the table below.

Particulars	Unit	Apr'24-Jun'24	Jul'24-Sep'24	Oct'24-Dec'24	Jan'25-Mar'25
Installed capacity	MT	***	***	***	***
Trend	Indexed	100	101	101	99
Achieved capacity (Furnace)	MT	***	***	***	***
Trend	Indexed	100	101	101	99
Molten production	MT	***	***	***	***
Trend	Indexed	100	100	108	101
Ware Production	MT	***	***	***	***
Trend	Indexed	100	107	119	111
Finished goods production	MT	***	***	***	***
Trend	Indexed	100	166	166	116
Capacity utilization (Molten stage)	%	***	***	***	***
Trend	Indexed	100	99	107	102
Capacity utilization (Ware stage)	%	***	***	***	***
Trend	Indexed	100	106	118	112
Capacity utilization (FG stage)	%	***	***	***	***
Trend	Indexed	100	164	164	117
Domestic sales (FG stage)	MT	***	***	***	***
Trend	Indexed	100	195	199	130

102. The Authority notes that -
   1) The production volume of the domestic industry increased during Q2 and Q3 of the period of investigation. However, the production volume declined sharply during Q4, particularly that of finished goods. Such decline in production volume directly coincides with the increase in the volume of imports.
   2) Similarly, the capacity utilization of the domestic industry followed a similar trend, having increased in Q2 and Q3, but declined in Q4.
   3) The domestic sales of the domestic industry also increased during Q2 and Q3. It has been highlighted that such increase was on account of the demand in the festive season. However, the sales volume declined in Q4, while the volume of imports increased.

b. Market share

103. The Authority has examined the effect of the dumped imports on the market share of the domestic industry, and imports from subject countries and other countries as under.

Particulars	Unit	Apr'24-Jun'24	Jul'24-Sep'24	Oct'24-Dec'24	Jan'25-Mar'25
Subject imports	%	***	***	***	***
Trend	Indexed	100	97	57	103
Other imports	%	***	***	***	***
Trend	Indexed	100	213	82	60
Domestic industry	%	***	***	***	***
Trend	Indexed	100	100	148	98
Total	%	100%	100%	100%	100%

104. It is seen that the subject imports accounted for the larger share in the market during Q1 and Q2 of the period of investigation. During Q3, as the imports decline and the domestic industry increased its sales, the market share of the subject imports declined while that of the domestic industry increased. During Q4, as the volume of imports increased again, the market share of the imports increased while that of the domestic industry declined.

c. Inventories

105. The inventories with the domestic industry during the period of investigation are as below.

Particulars	Unit	Apr'24-Jun'24	Jul'24-Sep'24	Oct'24-Dec'24	Jan'25-Mar'25	POI
Closing inventories – Ware stage	MT	***	***	***	***	***
Closing inventories – FG stage	MT	***	***	***	***	***
Total inventories	MT	***	***	***	***	***
Trend	Indexed	100	124	159	213	-

106. It is seen that since the domestic industry was unable to fully convert its molten production into ware stage, the ware production to finished goods and finished goods to packed products, it accumulated significant inventories at each stage of the production. Further, the inventories with the domestic industry increased during the period of investigation.

d. Profitability, cash profit and return on capital employed

107. The performance of the domestic industry has been examined in respect of profits, cash profits, and return on investment.

Particulars	Unit	Apr’24-Jun’24	Jul’24-Sep’24	Oct'24-Dec'24	Jan'25-Mar'25
Cost of sales	₹/MT	***	***	***	***
Trend	Indexed	100	85	82	88
Selling price	₹/MT	***	***	***	***
Trend	Indexed	100	98	108	91
Profits / loss	₹/MT	***	***	***	***
Trend	Indexed	100	22	40	-74
Profits / loss	₹ Lakhs	***	***	***	***
Trend	Indexed	100	42	80	-97
Cash profits	₹ Lakhs	***	***	***	***
Trend	Indexed	100	37	95	-96
Return on Capital Employed	%	***	***	***	***
Trend	Indexed	100	25	131	-96

108. It is seen that –

1) The domestic industry suffered significant losses during the period of investigation.
2) While the domestic industry suffered losses in the Q1, its losses reduced in the Q2. The domestic industry earned profits in the Q3 as the demand for the subject goods increased due to festive season and the subject imports declined.
3) During the Q4, the domestic industry suffered huge losses as the volume of imports increased and its sales volume declined.
4) The domestic industry also suffered cash losses for its operations.
5) The domestic industry recorded negative returns in Q1 and Q2. During the Q3, the domestic industry earned negligible returns on its investments. However, it again recorded negative returns during the last quarter.
6) Further, while the domestic industry projected to earn profits in its first year of operations, it suffered huge losses as it was unable to recover its costs, despite achieving targeted production volume.

Particulars	Unit	Actual	Projected	Difference	Difference
Cost of sales	₹/MT	***	***	***	0%
Net sales realisation	₹/MT	***	***	***	-17%
Profits	₹/MT	***	***	***	-133%
Cash profits	₹ Lakhs	***	***	***	-114%
Return on investment	%	***	***	***	-107%

e. Employment, wages and productivity

109. Employment, wages and productivity of the domestic industry over the injury period is given in the table below:

Particulars	Unit	Apr'24-Jun'24	Jul'24-Sep'24	Oct'24-Dec'24	Jan'25-Mar'25
No. of employees	Nos	***	***	***	***
Trend	Indexed	100	100	100	100
Salaries and wages	₹ Lakhs	***	***	***	***
Trend	Indexed	100	100	100	100
Productivity per employee	MT/Nos	***	***	***	***
Trend	Indexed	100	166	166	116
Productivity per day	MT/Day	***	***	***	***
Trend	Indexed	100	166	166	116

110. It is noted that the number of employees and salary and wages paid by the domestic industry have remained consistent between quarters. The productivity of the domestic industry increased during Q2 and Q3, but declined in Q4, in line with the decline in production volumes. It is noted that the domestic industry has not claimed injury on this account.

f. Growth

111. The growth of the domestic industry in terms of capacity, production, domestic sales volume, profits, cash profits and the return on capital employed during the period of investigation is as per given table below.

Particulars	Unit	Apr'24-Jun'24	Jul'24-Sep'24	Oct'24-Dec'24	Jan'25-Mar'25
Capacity	%	-	1%	0%	-2%
Production	%	-	66%	0%	-30%
Domestic Sales	%	-	95%	2%	-34%
Profit / Loss	%	-	58%	290%	-221%
Cash Profits	%	-	63%	355%	-202%
Return on Capital Employed	%	-	75%	620%	-173%

112. It is noted that the volume and profitability parameter of the domestic industry have been adversely impacted. While the volume parameters increased in Q2, and remained consistent in Q3, the production and sales parameters of the domestic industry declined in the last quarter. With respect to the profits, the profitability parameters of the domestic declined in Q2, but increased in Q3. However, all volume and profitability

parameters declined sharply in the last quarter. Thus, both the volume and profitability parameters of the domestic industry have been impacted.

g. Ability to raise capital investment

113. The domestic industry has established capacities for the subject goods involving an investment of approximately ₹150 crore. However, during its first year of commercial operations, it incurred significant losses and was unable to achieve break-even, while also recording a negative return on capital employed. In view of the continued losses, cash losses and negative return on capital employed during the period of investigation, the financial performance of the domestic industry may adversely affect its ability to raise further capital and undertake additional investments in relation to the subject goods.

h. Factor affecting the domestic prices.

114. The examination of prices shows that the landed price of subject imports remained below the cost of sales and selling price of the domestic industry. Further, the domestic industry was forced to sell below its costs in order to compete with the landed price. The domestic industry has not been able to recover its costs in the market. Thus, the subject imports have affected the prices of the domestic industry.

i. Magnitude of dumping

115. The Authority notes that the subject goods are being dumped in India from the subject country. The dumping margin is positive and significant.

j. Magnitude of Injury Margin

116. The Authority has determined the non-injurious price for the domestic industry on the basis of the principles laid down in the Rules read with Annexure – III, as amended. The non-injurious price of the subject goods has been determined by adopting the verified information/data relating to the cost of production for the period of investigation. The non-injurious price has been considered for comparing the landed price from the subject country for calculating the injury margin. For determining the non-injurious price, the best utilisation of the raw materials, the utilities and the production capacity by the domestic industry over the injury period have been considered. It is ensured that no extraordinary or non-recurring expenses were charged to the cost of production. A reasonable return (pre-tax @ 22%) on the average capital employed (i.e., average net fixed assets plus average working capital) for the product under consideration was allowed as pre-tax profit to arrive at the non-injurious price as prescribed in Annexure III of the Rules and is being followed.

117. The landed price for the cooperative producer/exporter has been determined on the basis of the data furnished in the questionnaire response. For all the non-cooperative producers/exporters from the subject country, the Authority has determined the landed price based on the facts available.

118. With regard to the contention that high costs due to start-up operations must be normated considering the capacity utilization as per projections, the Authority notes that the non-injurious price has been determined based on best utilization of actual quarterwise capacity and the projected capacity utilization as per internal feasibility analysis of the domestic industry. Hence, the Authority has not considered high costs due to start-up operations by the domestic industry.

119. Based on the landed price and non-injurious price determined above, the injury margin for producers/exporters has been determined by the Authority and the same is provided in the table below:

Injury Margin Table

Particular	NIP	Landed price	Injury Margin		
	(USD/MT)	(USD/MT)	(USD/MT)	%	Range
Anhui Deli Industrial Glass Co., Ltd.	***	***	***	***	15-25
Any other	***	***	***	***	45-55

H.3.6 Conclusion on injury

120. In view of the foregoing, the Authority concludes as below.
    1) The volume of imports from subject country has declined over the injury period as the domestic industry commenced production in the country.
    2) When compared on a quarterly basis, while the volume of imports declined initially, the volume of imports increased again in the last quarter.
    3) At the same time, while the domestic sales of the domestic industry increased initially, it declined in the last quarter as the imports increased.
    4) The subject imports are significantly undercutting the prices of the domestic industry.
    5) The subject imports are priced lower than the cost of sales of the domestic industry.
    6) The subject imports exerted pressure on the prices of the domestic industry and prevented price increased which otherwise would have occurred.
    7) The domestic industry was unable to fully utilize its capacities and its production volume declined at each stage of the production.
    8) The domestic industry has faced accumulation of inventories.

9) The domestic industry incurred significant losses, cash losses and recorded negative return on investment.
10) The actual performance of the domestic industry is lower than its projected performance, in respect of both volume and price parameters. Despite achieving targeted production volume and cost of sales, the sales volume and selling price were far lower than projections.
11) While the domestic industry had projected to earn profits in the first year of operations, it suffered huge losses.
12) The ability of the domestic industry to raise further capital investment has been impacted.

H.3.7 Non-Attribution Analysis

121. Having examined the existence of injury, volume and price effects of dumped imports on the prices of the domestic industry, the Authority has examined whether injury to the domestic industry can be attributed to any factor, other than the dumped imports, as listed under the Rules:

a. Volume and price of imports from third countries

122. It is noted that apart from imports from the subject country, imports from Czech Republic accounted for a very small share of the total imports. However, such imports were priced above the non-injurious price, cost of production and selling price of the domestic industry and thus, have not caused injury to the domestic industry.

b. Contraction in demand

123. It is seen that the demand for the subject goods has increased over the injury period. Thus, the domestic industry has not suffered a deterioration in performance due to any contraction in demand.

c. Conditions of competition and trade restrictive practices

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

d. Development of technology

125. There has been no change in technology for production of the subject goods, due to which the domestic industry could have suffered injury.

e. Export performance

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

f. Performance of other products of the company

127. The injury suffered cannot be attributed to the performance of other products of the company, as the domestic industry has segregated and provided information with regard to the like article only.

128. With regard to submissions that the performance of Borosil Limited as per the investor disclosures does not match the performance of the domestic industry, it is noted that the Authority has relied upon the verified information of the domestic industry with regard to performance of only the subject goods. Reference to other statements of the domestic industry may not be appropriate, as it is likely that such statements include information with regard to performance in other markets, and other products as well.

129. With regards to the arguments that the domestic industry has incurred due to start-up inefficiencies, initial market expenses and significantly high fixed costs, it is noted that Borosil Limited was a reputed and well-established re-seller of the subject goods prior to the period of investigation. Once the producer commenced production in the country, it reduced its imports and simply replaced the re-sale products with its self-produced products for its customers, without any changes in its selling and marketing channels. Thus, the domestic industry did not incur any additional marketing costs upon commencement of operations. Further, as noted above, the domestic industry has already achieved its projected capacity utilization for furnace and at ware stage. Accordingly, the available information does not indicate that the injury suffered by the domestic industry is attributable to high fixed costs arising merely from start-up operations.

H.3.8 Factors Establishing Causal Link

130. Analysis of the performance of the domestic industry over the injury period shows injury to the domestic industry. The causal link between dumped imports and the injury to the domestic industry is established on the following grounds:

1) There is significant dumping of the subject goods from the subject country.
2) Despite commencement of domestic production, subject imports continued to account for a significant share of the domestic demand. Further, while the volume of imports declined initially during the period of investigation, the imports increased again towards the end of the period of investigation.
3) The subject imports have undercut the prices of the domestic industry.
4) The subject imports have exerted downward price pressure on the prices of the domestic industry and prevented price increases which otherwise would have occurred.
5) As a result, the domestic industry was forced to price its product below its cost.
6) Despite reducing prices, the landed price of the imports was still lower than the selling price of the domestic industry.
7) The domestic industry has incurred significant losses and is unable to compete with dumped imports.

8) The domestic industry was unable to fully utilize its capacity due to presence of dumped imports.
9) High demand of the low-priced imports has prevented the domestic industry from selling the subject goods, which resulted in accumulation of inventories.
10) The domestic industry was prevented from achieving its target sales volume or selling price and thus, it faced losses as against projected profits.

I. INDIAN INDUSTRY'S INTEREST AND OTHER ISSUES

I.1 Submissions by other interested parties

131. The other interested parties have made the following submissions with regard to the Indian industry's interest.
    1) Imposition of duty is not in public interest as it would eliminate competitive imports and lead to monopolization by the applicant.
    2) Products imported by Hamilton are high in performance characterized by blue tinge, superior clarity, high break resistance, and thermal resistance up to 400°C, which the domestic industry does not currently offer.
    3) Imposition of duty would impact consumer welfare considering lack of product variety, disrupted supply chain and reduced availability of premium products.
    4) Imposition of duties would lead to increase in cost of the product borne by end users.
    5) Imports are necessary to meet demand as the applicant is still facing start-up inefficiencies.
    6) Anti-dumping law is not an industrial subsidy mechanism. It is a remedial measure designed to offset injurious dumping established in accordance with statutory parameters.
    7) Public interest analysis must balance all stakeholders and cannot be confined to the financial interests of a single producer.

I.2 Submissions by the domestic industry

132. The domestic industry has made the following submissions with regard to the Indian industry's interest.
    1) Imposition of anti-dumping duties would be in public interest as it would aid the establishment of domestic industry in India and enable industry to become viable and competitive.
    2) Any negligible price increase due to imposition of duty will be absorbed within the extensive sales channels since there is significant difference between price at which subject goods are imported and resale prices. End-consumers will not be affected.
    3) The product under consideration is not an essential commodity and is used as an alternative to other kinds of table and kitchen ware.

4) The demand of the product is not price sensitive and the consumers are majorly not bothered by a slight increase in the product prices.
5) The applicant is the sole producer of the subject goods and has made substantial investments in setting up the plant but has been unable to convert its complete production into finished goods.
6) Non-imposition of duties would force the applicant to cease production, and the new production facilities would become obsolete.
7) There is no demand supply gap in the country since the domestic industry can cater to entire domestic demand and thus, the end-users will not face any shortage due to imposition of duty.
8) Due to dumped imports and significant loss faced by domestic industry, no new investors are likely to make any investment. Imposition of duties would restore fair market condition required for a conducive environment for the investment.
9) Non-imposition of duties may lead to a monopoly of imports in the market, and the users would be vulnerable to exploitation by such exporters.
10) Imposition of duty will lead to level playing field in the market and will remove unfair market conditions for the domestic industry.
11) The applicant engages in environmentally friendly practices and has also initiated various projects promoting social causes which are majorly dependent on the ability of the applicant to earn profits.
12) Imposition of duty is necessary to protect the investment of the domestic industry and end reliance on imported products to promote government initiatives such as “Make in India”, “Vocal for local” and “Atmanirbhar Bharat” missions.
13) Imposition of duties will protect the domestic industry, conserve the outgoing foreign exchange and restore the balance of payments.
14) Procurement from the domestic industry would be in favour of the users as they would have low inventory holding time which reduces warehousing costs and blockage of working capital.
15) The presence of domestic industry provides consumers with an alternative source of supply, increasing their bargaining power in price negotiations.
16) Hamilton is a direct competitor of domestic industry and its claim of imported product being of better quality is a mere assertion and not established through any evidence.
17) Concerns regarding imposition of duty being raised by foreign producers who have a vested interest to retain market share, are irrelevant.
18) Anti-dumping duties on other glass products does not make the applicant ineligible to seek remedies against subject imports. It only demonstrates that foreign exporters are engaging in unfair practices.

I.3 <u>Examination by the Authority</u>

133. The Authority notes that the primary objective of anti-dumping duties is to rectify the injury inflicted upon the domestic industry by the unjust trade practices of dumping, thereby fostering an environment of open and equitable competition in the Indian

market. This is not merely a regulatory measure, but a matter of national interest. The imposition of anti-dumping measures is not designed to curtail imports from the subject countries arbitrarily. Rather, it is a mechanism to ensure a level playing field. The Authority acknowledges that the persistence of anti-dumping duties may influence the price levels of the product in India. However, it is crucial to note that the essence of fair competition in the Indian market will remain unscathed by the imposition of these measures. Far from diminishing competition, the imposition of anti-dumping measures serves to prevent the accrual of unfair advantages through dumping practices. It safeguards the consumers' access to a broad selection of the subject goods. Thus, anti-dumping duties are not a hindrance but a facilitator of fair-trade practices. In this regard, the Hon'ble Supreme Court in Reliance Industries Ltd. v. Designated Authority & Ors. [(2006) 10 SCC 368] observed that dumping may provide transitory benefits to consumers in the short term on account of lower prices, but in the long run may adversely affect domestic industry and competition in the market.

134. The Authority issued the initiation notification, inviting views from all interested parties including importers, users and consumers. An Economic Interest Questionnaire was also prescribed to allow various stakeholders, including the domestic industry, producers/exporters and importers/users/consumers to provide relevant information concerning the present investigation, including the possible effect of anti-dumping duty on their operations. The participating importer and the domestic industry submitted response to the Economic Interest Questionnaire.

135. The Authority notes that the dumping of subject goods in India has materially retarded the establishment of the domestic industry in India. The domestic industry invested almost ₹150 crores for setting up production capacities in the country. However, the subject imports have prevented the domestic industry from achieving its projected performance. The domestic industry has incurred significant losses during the injury period and has not been able to break even.

136. It is noted that the applicant is the sole domestic producer in the country. It is necessary that the domestic industry is able to sustain production operations to ensure there is domestic supply source and promote future investments in domestic production capacities. In case, the current market situation is not remedied, the domestic industry will likely not be able to sustain production and will shut down. This will bring India back to complete reliance on imports of the product under consideration.

137. Certain interested parties have claimed that imposition of duties would adversely impact the end-consumers. However, no evidence or details have been provided in support of such claim. In contrast, the domestic industry has demonstrated that the subject goods are imported and re-sold in the market through an extensive distribution channel, and thus, any changes in the prices of the subject goods would be absorbed within the sales channels. Based on the evidence submitted, it is noted that the subject goods are imported and re-sold by various re-sellers and distributors. However, the

price at which the subject goods are imported and the price at which such goods are re-sold is vastly different. Thus, any increase in the prices of the subject goods due to imposition of duties is likely to be absorbed within the re-sellers and distributors and impact on end-users is likely to be limited.

Prices in ₹/g

Product	Import price	Import price after duty at 25%	Re-sale price*
Bowl	0.13	0.16	0.72
Container - 1	0.13	0.16	0.53
Casserole	0.12	0.15	0.64
Container - 2	0.16	0.20	0.71

**Re-sale price on e-commerce website (at discounted price)*
Source: Applicant written submission

138. It is noted that there is no demand-supply gap in the country necessitating dumped imports into the country. The Authority notes that the domestic industry has sufficient capacities to meet the entire present demand in the country.

139. With regards to the argument that imposition of duty will restrict imports and affect supply chain and lead to creation of monopoly by the domestic industry, it is noted that imposition of anti-dumping duty does not restrict imports into India but only ensures that the same are at fair prices. Further, imposition of duties would create fair market condition which would allow the domestic industry to stabilize its situation and continue operations. As a result, the consumers would have more choice in terms of product variety and prices and would not have to rely solely on imports to meet their demand.

140. The essential facts under consideration in the present investigation were disclosed to the interested parties vide the disclosure statement, and the interested parties were granted an opportunity to furnish their comments thereon. The comments received on the disclosure statement have been examined in the succeeding paragraphs.

J. POST DISCLOSURE STATEMENT COMMENTS

J.1 Submissions by other interested parties

141. The other interested parties have reiterated their earlier submissions regarding the scope of the product under consideration and PCN methodology, eligibility of the applicant to constitute domestic industry in view of its self-imports, determination of normal value, import segregation and conversion methodology, material retardation, injury and causal link, determination of non-injurious price, and the impact of the proposed measures on public interest. The material post-disclosure submissions are summarised below:

1) It has been submitted that the Disclosure Statement does not disclose all the essential facts, reasons and analytical basis forming the proposed determination and is therefore inconsistent with Rule 16 of the Anti-Dumping Rules and the principles of natural justice. A second disclosure statement has been requested.
2) Hamilton Housewares Private Limited has reiterated its request for a separate PCN for 'Borosilicate Table and Kitchen Glassware supplied without packing but with lids', contending that the existing PCNs do not adequately capture this commercial configuration.
3) The methodology adopted for determination of non-injurious price is alleged to be inconsistent with paragraph 9.6.48 of the Manual of Operating Practices. It has been submitted that, in the case of a new unit, the actual operating data must be read with the projections in the project report/internal feasibility analysis and the data of the technology/capital equipment supplier, instead of relying only on the best actual performance achieved after commencement of production.
4) It has been contended that the applicant should not be treated as domestic industry because it imported the subject goods during the POI for commercial purposes and that there is no separate or relaxed standard under Rule 2(b) for a material-retardation case.
5) It has been submitted that the Authority has failed to consider post-POI evidence placed on record by the interested parties, including the domestic industry's own investor disclosures showing 27.4% year-on-year growth in the glassware segment in H1 FY'26, capacity utilisation of about 90%, and approved capital expenditure aggregating ₹92 crore comprising a new glassware manufacturing facility and expansion of the existing borosilicate glass furnace capacity. It has been contended that such post-POI growth and expansion are inconsistent with the proposed finding of material retardation and that the Authority has selectively relied upon post-POI facts favourable to the applicant, such as cessation of its self-imports, while not considering the aforesaid evidence.
6) It has been submitted that the Authority should reconsider determination of normal value on the "price payable in India" basis and examine imports from the Czech Republic as a market-economy third-country benchmark. The interested parties have contended that the Disclosure Statement merely characterises the volume of imports from the Czech Republic as low without adequately explaining the factual basis for treating such imports as unsuitable or non-representative for determination of normal value.
7) The methodology for segregation of the PUC from import data and conversion of quantities reported in pieces/numbers into weight has been challenged as assumption-driven, particularly with respect to generic product descriptions, variation in product weights, and treatment of packing, lids and accessories.
8) The non-attribution analysis is incomplete, as the Authority has not examined the operational and transitional difficulties associated with the establishment of a new manufacturing facility, including start-up inefficiencies, seasonal demand, the still-developing product range and moulds, and the internal gap between ware

production and finished and packed goods. The shortfall against projections is attributable to these internal factors and not to the subject imports.

9) It has further been submitted that imposition of anti-dumping duty would not be in public interest, as it may adversely affect importers, distributors, retailers, e-commerce sellers and consumers. The producer/exporter has contended that installed capacity cannot be equated with immediate availability of the complete product range in the market and that the difference between import and resale prices does not establish that the additional burden of duty would necessarily be absorbed by intermediaries.

J.2 Submissions by the domestic industry

142. The domestic industry has reiterated its earlier submissions and has requested confirmation of the findings proposed in the Disclosure Statement. Its material post-disclosure submissions are summarised below:

1) The domestic industry has requested confirmation of the product scope and PCN methodology determined by the Authority. It has submitted that the word “includes” in the product description is illustrative and that only the products expressly identified as exclusions should remain outside the scope.
2) The domestic industry has submitted that Borosil Limited is the first and sole domestic producer of the like article. Its imports were undertaken temporarily to supplement the product range while different moulds were being developed, were limited in relation to subject imports and demand, declined during the POI and ceased after April 2025. It has accordingly requested confirmation of its eligibility under Rule 2(b) and standing under Rule 5(3).
3) The domestic industry has submitted that the subject goods were dumped at significant margins and continued to account for a significant share of demand, while undercutting domestic prices and exerting downward price pressure. It has further submitted that inventories accumulated, the domestic industry incurred losses, cash losses and negative returns, and its actual sales, selling prices and profitability remained below projections despite substantially achieving projected production and cost parameters. It has therefore requested confirmation that the dumped imports materially retarded its establishment.
4) Imposition of duty would be in the larger public interest. The domestic industry has sufficient capacity to cater to the domestic demand and, having regard to the difference between import prices and resale prices through the distribution chain, the impact on end-users is likely to be limited and no scarcity of the subject goods is expected.

J.3 Examination by the Authority

143. The Authority has examined the post disclosure submissions made by the interested parties. It is observed that most of the submissions are reiterations of the contentions

already raised during the course of the investigation and already examined and addressed, to the extent deemed necessary, in the relevant paragraphs of these final findings. The issues considered relevant by the Authority are examined in the succeeding paragraphs.

1) With regard to the submission that the disclosure statement is inadequate and violative of Rule 16 of the Rules and the principles of natural justice, the Authority notes that the disclosure statement disclosed the essential facts under consideration forming the basis of its decision, including the scope of the product under consideration and the product control number methodology, the scope and standing of the domestic industry, the basis and methodology for determination of the normal value, export price and dumping margin, the volume and price effects of the dumped imports, the economic parameters of the domestic industry and the injury and causal link analysis, the methodology for determination of the non-injurious price and the resultant dumping and injury margins, in terms of Rule 16 of the Rules. Rule 16 requires disclosure of the essential facts under consideration and not of the entirety of the reasoning of the Authority. The interested parties were afforded a full and effective opportunity, through the oral hearing, the written and rejoinder submissions and the disclosure statement, to defend their interests in terms of Rule 6(6) and Rule 16 of the Rules, and their submissions have been examined to the extent relevant in these final findings. The request for issuance of a second disclosure statement is therefore not warranted.

2) With regard to the request for a separate product control number for "Borosilicate Table and Kitchen Glassware supplied without packing but with lids", the Authority notes that the interested party has not established, with reference to the cost of production, that the said configuration is materially distinct so as to warrant a separate product control number, and that the parameters relating to packing, lids and accessories have been adequately captured in the two product control number categories adopted. The purpose of a PCN is to capture economically significant differences necessary for fair comparison and not to create a separate code for every possible commercial configuration. The Authority therefore does not find sufficient basis to modify the PCN methodology.

3) With regard to the methodology for determination of non-injurious price, it is noted that NIP has not been determined by mechanically adopting the unadjusted actual cost of the domestic industry. The actual quarter-wise capacity performance was examined together with the projected capacity utilisation, and the best utilisation of raw materials and utilities was examined on a quarterly basis. The NIP has thereafter been determined on the basis of verified records and in accordance with Annexure III to the Rules. The methodology so adopted duly normates the high costs attributable to start-up operations, and the effect of any start-up inefficiency accordingly stands neutralised in the determination of the non-injurious price. The

Authority therefore finds no basis, on the submissions made, to alter the NIP determined in the Disclosure Statement.

4) With regard to the applicant's self-imports and its eligibility to constitute the domestic industry, the Authority notes that Rule 2(b) does not provide for automatic exclusion of a domestic producer merely because it has imported the subject goods; the determination has to be made having regard to the facts and circumstances of the case. Borosil Limited is the sole Indian producer of the like article and has established the first domestic manufacturing facility for the subject goods with an investment of approximately ₹150 crore. The record indicates that the applicant's principal commercial commitment was towards establishment of domestic manufacturing and not continued import and resale of the subject goods. The imports were undertaken to supplement the product range during the period in which its production capabilities and moulds were being developed, and such imports ceased after the period of investigation. The Authority further notes that the applicant has not thereby shielded itself from the effects of dumped imports. Accordingly, the Authority confirms that Borosil Limited is eligible to constitute the domestic industry under Rule 2(b) and that the application satisfies the standing requirements under Rule 5(3).

5) With regard to the submission that the Authority failed to consider post-POI evidence relating to the performance of the domestic industry, the Authority notes that the assessment of injury/material retardation is undertaken with reference to the period of investigation and the injury period, while post-POI information, where relevant, has to be considered having regard to its verifiability and materiality. The investor communications relied upon by the interested parties, including the references to 27.4% year-on-year growth, about 90% capacity utilisation and proposed capital expenditure aggregating ₹92 crore, pertain to the broader glassware business of Borosil Limited, which includes products other than the subject goods and operations beyond the domestic PUC, and therefore cannot be equated with the verified performance of the domestic industry in respect of the subject goods alone. Further, growth in revenue, capacity utilisation or proposed investment in the post-POI period does not, by itself, negate the material retardation established on the basis of the verified POI data. The reference to cessation of the applicant's own imports after the POI stands on a different footing, being a verified fact specific to the subject goods and having been considered only for examining the nature and temporary character of such imports for the purposes of Rule 2(b), and not as a post-POI indicator of injury. Accordingly, the post-POI material relied upon by the interested parties does not alter the Authority's determination on material retardation. The submission is therefore not accepted.

6) With regard to the request to determine normal value on the basis of imports from the Czech Republic, the Authority notes that paragraph 7 of Annexure I to the Rules prescribes the methodology for determination of normal value in the case of

a non-market economy country. The interested parties have not placed on record reliable and representative information concerning the price or constructed value of the subject goods in an appropriate market-economy third country. The volume of imports of the subject goods from the Czech Republic into India during the POI was also found to be very small and was not considered sufficiently representative for determination of normal value. The Authority further notes that the requirement of representativeness for selection of an appropriate third-country benchmark is distinct from the de minimis thresholds prescribed under the Rules for other purposes. Accordingly, in the absence of a reliable and representative benchmark under the earlier alternatives provided in paragraph 7 of Annexure I, the normal value has been determined on the basis of the price actually paid or payable in India, as explained in the relevant section of these final findings.

7) With regard to the submissions challenging the import segregation methodology and the methodology adopted for conversion of quantities reported in numbers/pieces into weight, the Authority notes that it has relied upon transaction-wise import data obtained from DG Systems. The Authority further notes that the import transactions were predominantly reported in weight terms, i.e., kilograms or metric tonnes in DG System data. For the remaining transactions reported in numbers/pieces, the quantities were converted into weight on the basis of the standard weight ledger furnished by the domestic industry and verified by the Authority. The methodology has already been examined in the relevant paragraphs of these final findings and is found to be reliable for the identification and quantification of the subject imports. The submission is therefore not accepted.

8) With regard to the submission that the injury is attributable to start-up inefficiencies, seasonal demand, a limited product range and the internal cost structure of the domestic industry rather than to the subject imports, the Authority notes that the non-attribution analysis has been undertaken in the relevant paragraphs of these final findings. The Authority reiterates that Borosil Limited was a well-established reseller of the subject goods prior to the period of investigation with an existing customer base and distribution network, that upon commencement of production it merely replaced its resale products with its own production without incurring additional marketing costs, and that it had achieved its projected capacity utilisation and cost of sales. The injury is therefore not attributable to start-up inefficiencies or high fixed costs, and the other factors identified by the interested parties have been examined and found not to have caused the injury to the domestic industry.

9) With regard to the submission that the imposition of anti-dumping duty is not in the public interest and would create a monopoly, the Authority notes that this contention has already been examined in the relevant paragraphs of these final findings. The Authority reiterates that the imposition of anti-dumping duty does not restrict imports into India but only ensures that they are made at fair prices, that the

domestic industry has sufficient capacity to meet the entire domestic demand, that the difference between the import price and the resale price of the subject goods is substantial so that any increase in price is likely to be absorbed within the reseller and distributor channel, and that no evidence of any adverse impact on the end-consumers has been placed on record. The imposition of anti-dumping duty is therefore not against the larger public interest.

K. CONCLUSION

144. The Authority, upon examination of the facts on record, submissions made during the investigation and the post-disclosure comments, concludes as follows:

1) The product under consideration is "Borosilicate Table and Kitchen Glassware" as defined in the initiation notification. The product types expressly excluded are jars, carafes, tea/coffee kettles, water/juice jugs, water bottles, round storage jars, square storage jars and oil dispensers. The PCN methodology notified on 28th November 2025 has been maintained.
2) The subject goods produced by the domestic industry are like articles to the goods imported from the subject country.
3) Borosil Limited, the sole producer of the like article in India, constitutes the domestic industry within the meaning of Rule 2(b), and the application satisfies the requirements of Rule 5(3). Its imports during the period of investigation were limited, were made for bona fide reasons while its product range was being developed, declined over the period and ceased after the period of investigation.
4) The normal value for China PR has been determined in terms of paragraph 7 of Annexure I to the Rules on the basis of the cost of production of the domestic industry, duly adjusted. The export price for Anhui Deli has been determined on the basis of its verified response, and for all other producers and exporters on the basis of facts available.
5) The subject goods have been exported to India from the subject country at dumped prices, and the dumping margins are positive and significant.
6) The domestic industry commenced commercial production during the period of investigation, is a new industry and not a new product line of an established one, and is at the stage of establishment. The present case has accordingly been examined as one of material retardation to the establishment of an industry.
7) Subject imports accounted for 40-50% of demand during the period of investigation, and increased by 78% in the last quarter while demand remained broadly unchanged.
8) The subject imports undercut the prices of the domestic industry significantly, were priced below its cost of sales, and depressed and suppressed its prices.
9) While the domestic industry achieved its projected production and cost of sales, its domestic sales were 44% and its selling price 17% below projections. It accumulated inventories, suffered financial losses and cash losses, and earned a

negative return on capital employed, as against projected profits for its first year of operations.

10) The dumped imports have materially retarded the establishment of the domestic industry. The injury margins are positive and significant.
11) No other known factor, including imports from third countries, demand, start-up operations, seasonality, export performance or the applicant's own imports, breaks the causal link between the dumped imports and the material retardation.
12) Imposition of anti-dumping duty is not against the public interest.

145. The above factors, considered collectively, establish that the dumped imports from China PR have materially retarded the establishment of the domestic industry and that the recommended measure is limited to the extent necessary to address the injury/material retardation determined by the Authority.

L. RECOMMENDATION

146. The Authority notes that the investigation was initiated and notified to all interested parties and adequate opportunity was given to the domestic industry, known producers/exporters, known importers/users and other interested parties to provide information and present their views on dumping, material retardation, causal link and the likely impact of the recommended measures. Having conducted the investigation in terms of the Anti-Dumping Rules and having determined that the subject goods are being dumped into India and that such dumping has materially retarded the establishment of the domestic industry, the Authority considers it necessary to recommend imposition of anti-dumping duty on imports of the product under consideration originating in or exported from China PR.

147. Having regard to the lesser-duty rule the Authority, in terms of the second proviso to Rule 17(1)(b) of the Rules, recommends imposition of anti-dumping duty equal to the lesser of the margin of dumping and the margin of injury, so as to remove the injury to the domestic industry.

148. Considering the facts and circumstances of the case as established hereinabove, anti-dumping duty equal to the amount indicated in Column (7) of the duty table given below is recommended to be imposed from the date of the notification to be issued in this regard by the Central Government, on all imports of the product under consideration originating in or exported from the subject country, for a period of five (5) years.

DUTY TABLE

Sl. No.	Heading / sub-heading	Description of goods	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	7013 2800, 7013 3700, 7013 4200, 7013 4900, 7013 9900*	Borosilicate Table and Kitchen Glassware**	China PR	Any country including China PR	Anhui Deli Industrial Glass Co., Ltd.	703	MT	US$
2.	-do-	-do-	China PR	Any country including China PR	Any producer other than at Sl. No. 1	1,526	MT	US$
3.	-do-	-do-	Any country other than China PR	China PR	Any other	1,526	MT	US$

* The customs classification is only indicative and the determination of anti-dumping duty shall be made as per the description of the product under consideration.

** The product under consideration is 'Borosilicate Table and Kitchen Glassware' or 'Borosilicate Tableware and Kitchenware'. The following product types are expressly excluded: (a) Jars; (b) Carafe; (c) Tea/Coffee kettle; (d) Water/Juice Jug; (e) Water Bottle; (f) Round Storage Jar; (g) Square Storage Jar; and (h) Oil Dispensers.

149. The application of the individual duty rate specified for the company mentioned at Sl. No. 1 in the duty table above shall be conditional upon presentation to the Customs authorities of a valid commercial invoice on which shall appear a declaration dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, drafted as follows:

> *"I, the undersigned, certify that the (volume) of Borosilicate Table and Kitchen Glassware sold for export to India covered by this invoice was manufactured by (company name and address) in China PR. I declare that the information provided in this invoice is complete and correct."*

150. If no such invoice is presented, the anti-dumping duty applicable to "Any other", as specified in the duty table above, shall apply. This requirement is without prejudice to any verification procedures independently undertaken by the Customs authorities under the applicable customs laws and regulations.

M. FURTHER PROCEDURE

151. An appeal against the order of the Central Government arising out of these Final Findings shall lie before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in accordance with the relevant provisions of the Customs Tariff Act, 1975.

Digitally signed by
Amitabh Kumar
Date: 24-09-2026
20:25:15

Amitabh Kumar
Designated Authority