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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-844]

Certain Lined Paper Products from India: Final Results of Countervailing Duty Administrative Review; 2014

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The Department of Commerce (Department) has completed its administrative review of the countervailing duty (CVD) order on certain lined paper products from India for the period January 1, 2014 through December 31, 2014. This review covers Goldenpalm Manufacturers PVT Limited (Goldenpalm). Based on an analysis of the comments received, the Department has made changes to the subsidy rate determined for Goldenpalm. The final subsidy rate is listed below in the section entitled, "Final Results of Administrative Review."

DATES: Effective [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: John Conniff, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone (202) 482-1009.

Background

On October 11, 2016, the Department published the *Preliminary Results* of this administrative review.¹ On February 14, 2017, the Department issued its Post-Preliminary Analysis Memorandum.² Based on the comments received from Petitioner³ and Goldenpalm, in

¹ See *Certain Lined Paper Products from India: Preliminary Results of Countervailing Duty Administrative Review; Calendar Year 2014*, 81 FR 70091 (October 11, 2016), and accompanying Preliminary Decision Memorandum (collectively, *Preliminary Results*).

² See Memorandum to Gary Taverman, Associate Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations from Erin Begnal, Director, Office III, Antidumping and Countervailing Duty Operations, "Post-

these final results, we made changes to our methodology for the Export Promotion Capital Goods Scheme (EPCGS) program and corrected a ministerial error made in the context of our analysis of this program.⁴

Scope of the Order

The merchandise subject to the order is certain lined paper products. The products are currently classifiable under the Harmonized Tariff Schedule of the United States (HTSUS) item numbers: 4811.90.9035, 4811.90.9080, 4820.30.0040, 4810.22.5044, 4811.90.9050, 4811.90.9090, 4820.10.2010, 4820.10.2020, 4820.10.2030, 4820.10.2040, 4820.10.2050, 4820.10.2060, and 4820.10.4000. Although the HTSUS numbers are provided for convenience and customs purposes, the written product description remains dispositive.

For a complete description of the scope of this administrative review, *see* Issues and Decision Memorandum.⁵

Analysis of Comments Received

The issues raised by petitioner in its case brief and Goldenpalm in its rebuttal brief are addressed in the Issues and Decision Memorandum.⁶ A list of the issues raised, and to which we responded in the Issues and Decision Memorandum, is attached at the Appendix to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>

Preliminary Issues and Decision Memorandum," dated February 14, 2017 (Post-Preliminary Analysis Memorandum).

³ Petitioner is the Association of American School Paper Suppliers.

⁴ For a discussion of these issues, see the Issues and Decision Memorandum at Comment 5.

⁵ *See* Memorandum from James Maeder, Senior Director, Office I, Antidumping and Countervailing Duty Operations, to Ronald K. Lorentzen, Acting Assistant Secretary for Enforcement and Compliance, "Countervailing Duty Administrative Review: Certain Lined Paper Products from India," dated concurrently with, and hereby adopted this notice (Issues and Decision Memorandum).

⁶ *See* Issues and Decision Memorandum.

and to all parties in the Central Records Unit, room B8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://trade.gov/enforcement/frn/index.html>. The signed Issues and Decision Memorandum and electronic version of the Issues and Decision Memorandum are identical in content.

Methodology

The Department conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁷ For a description of the methodology underlying all of the Department's conclusions, *see* the Issues and Decision Memorandum.

Use of Facts Available and Adverse Inferences

In making our findings, we relied, in part, on facts otherwise available with regard to the Duty Drawback (DDB) program. Further, because the Government of India did not act to the best of its ability to respond to the Department's requests for information concerning the DDB program, we drew an adverse inference in selecting from among the facts otherwise available, pursuant to sections 776(a) and (b) of the Act. *See* Issues and Decision Memorandum.

Final Results of Administrative Review

In accordance with 19 CFR 351.221(b)(5), we determine the total estimated net countervailable subsidy rate for the mandatory respondent, Goldenpalm, for the period January 1, 2014, through December 31, 2014, to be:

⁷ *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and, section 771(5A) of the Act regarding specificity

Company	Net Subsidy Rate (percent)
Goldenpalm Manufacturers PVT Limited	6.56 percent <i>ad valorem</i>

Assessment Rates

Consistent with 19 CFR 351.212(b)(2), the Department intends to issue assessment instructions to U.S. Customs and Border Protection (CBP) 15 days after the date of publication of the final results of this review. We will instruct CBP to assess countervailing duties on all appropriate entries covered by this review in the amount listed above.

Cash Deposit Instructions

The Department intends to instruct CBP to collect cash deposits of estimated CVDs in the amount shown above for Goldenpalm on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these results of review. For all non-reviewed firms, we will instruct CBP to collect cash deposits of estimated CVDs at the most recent company-specific or all-others rate applicable to the company. Accordingly, the cash deposit requirements that will be applied to companies covered by this order, but not examined in this review, are those established in the most recently completed segment of the proceeding for each company. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Disclosure

We intend to disclose the calculations performed to interested parties within five days of the publication of these final results in accordance with 19 CFR 351.224(b).

Administrative Protective Order

This notice serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed

under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return or destruction of APO materials or conversion to judicial protective order is hereby requested.

Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

We are issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: April 10, 2017.

Ronald K. Lorentzen
Acting Assistant Secretary
for Enforcement and Compliance

APPENDIX

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- II. Background
- III. Scope of the Order
- IV. Subsidies Valuation Information
- V. Use of Facts Otherwise Available and Adverse Inferences
- VI. Analysis of Programs
- VII. Analysis of Comments
 - Comment 1: Whether the Department Should Reject Petitioner's Case Brief
 - Comment 2: Whether the Department Should Attribute the Benefits that Goldenpalm Received Under Certain Export Promotion Capital Goods Scheme (EPCGS) Licenses to Exports of the Subject Merchandise.
 - Comment 3: Whether the Department Should Allocate Benefits for Certain EPCGS Licenses Over the Average Useful Life (AUL) of the Subject Merchandise
 - Comment 4: Whether the Department Should Apply Partial Adverse Facts Available (AFA) to Goldenpalm and Whether the Department Should Use Goldenpalm's Company-Specific Interest Rates as Benchmarks
 - Comment 5: Whether Goldenpalm Understated Its EPCGS Benefits
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- VIII. Recommendation

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