



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-900]

Granular Polytetrafluoroethylene Resin from India: Notice of Court Decision Not in Harmony with the Final Determination of Countervailing Duty Investigation; Notice of Amended Final Determination and Amended Countervailing Duty Order

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

SUMMARY: On October 13, 2023, the U.S. Court of International Trade (CIT) issued its final judgment in *Gujarat Fluorochemicals Limited v. United States*, Court No. 22-00120, sustaining the U.S. Department of Commerce's (Commerce) remand redetermination pertaining to the countervailing duty (CVD) investigation of granular polytetrafluoroethylene (PTFE) resin from India covering the period of investigation April 1, 2019, through March 31, 2020. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final determination in that investigation, and that Commerce is amending the final determination and the resulting CVD order with respect to the countervailable subsidy rate assigned to Gujarat Fluorochemicals Limited (GFL).

DATES: Applicable October 23, 2023.

FOR FURTHER INFORMATION CONTACT: Robert Palmer, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-9068.

SUPPLEMENTARY INFORMATION:

[Background](#)

On January 25, 2022, Commerce published its final determination in the CVD investigation of granular PTFE resin from India. Commerce calculated a countervailable subsidy rate of 31.89 percent for GFL and for all other producers/exporters of granular PTFE resin in India.¹ Commerce subsequently published the CVD order on granular PTFE resin from India.²

GFL appealed Commerce's *Final Determination*. On January 24, 2023, the CIT remanded the *Final Determination* to Commerce, directing Commerce to: 1) delete from the overall rate the 26.50 percent estimated subsidy rate for the provision of land by the State Industrial Development Corporation (SIDC) in the state of Madhya Pradesh, and 2) reconsider its inclusion of an estimated 0.12 percent subsidy rate for the provision of land by the Gujarat Industrial Development Corporation (GIDC).³

In its final remand redetermination, issued in February 2023, Commerce removed the 26.50 percent estimated subsidy rate for the SIDC's provision of land from GFL's overall subsidy rate, under respectful protest; reconsidered the inclusion of the subsidy rate for the GIDC's provision of land; determined that this provision of land constitutes a financial contribution from an authority and is specific, making no changes to the 0.12 percent estimated subsidy rate for the GIDC's provision of land; and revised the all-others rate, which was based on GFL's rate.⁴ The CIT sustained Commerce's *Final Redetermination*.⁵

Timken Notice

In its decision in *Timken*,⁶ as clarified by *Diamond Sawblades*,⁷ the Court of Appeals

¹ See *Granular Polytetrafluoroethylene Resin from India: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination*, 87 FR 3765 (January 25, 2022) (*Final Determination*).

² See *Granular Polytetrafluoroethylene Resin from India and the Russian Federation: Countervailing Duty Orders*, 87 FR 14509 (March 15, 2022) (*Order*).

³ See *Gujarat Fluorochemicals Limited v. United States*, Court No. 22- 00120, Slip Op. 23-9 (CIT January 24, 2023).

⁴ See *Final Results of Redetermination Pursuant to Court Remand, Gujarat Fluorochemicals Limited v. United States*, Court No. 22-00120, Slip Op. 23-9 (CIT February 23, 2023) (*Final Redetermination*), available at <https://access.trade.gov/resources/remands/index.html>.

⁵ See *Gujarat Fluorochemicals Limited v. United States*, Court No. 22-00120, Slip Op. 23-151 (CIT October 13, 2023).

⁶ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

⁷ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

for the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not “in harmony” with a Commerce determination and must suspend liquidation of entries pending a “conclusive” court decision. The CIT’s October 13, 2023, judgment constitutes a final decision of the CIT that is not in harmony with Commerce’s *Final Determination*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Determination

Because there is now a final court judgment, Commerce is amending its *Final Determination* with respect to GFL and the all-others rate as follows:

Company	Subsidy Rate <i>ad valorem</i> (percent)
Gujarat Fluorochemicals Limited ⁸	5.39
All Others	5.39

Amended Countervailing Duty Order

Because there is now a final court decision, Commerce is amending its *Final Determination* and *Order*. As a result of this amended final determination, Commerce is hereby updating GFL’s *ad valorem* subsidy rate to 5.39 percent. Additionally, because the all-others rate was based on GFL’s rate, Commerce is also updating the all-others rate to 5.39 percent.

Cash Deposit Requirements

Commerce will issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP). Additionally, Commerce will instruct CBP to refund the difference between the amount of cash deposits paid as a result of the application of the *Final Determination* and the amount due as a result of the application of this amended CVD order.

Liquidation of Suspended Entries

⁸ Commerce has found the following companies to be cross-owned with GFCL: Inox Leasing Finance Limited and Inox Wind Limited.

At this time, Commerce remains enjoined by CIT order from liquidating entries that were produced and/or exported by GFL and were entered, or withdrawn from warehouse, during the period July 6, 2021, through December 31, 2022, excluding any merchandise entered, or withdrawn from warehouse, for consumption, on November 3, 2021, through March 11, 2022. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: October 25, 2023.

Lisa W. Wang,
Assistant Secretary

for Enforcement and Compliance.
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