



DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-899]

Granular Polytetrafluoroethylene Resin from India: Notice of Court Decision Not in Harmony with the Final Determination of Antidumping Investigation; Notice of Amended Final Determination; Notice of Amended Order, In Part

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

SUMMARY: On March 7, 2025, the U.S. Court of International Trade (CIT) issued its final judgment in *Daikin America, Inc. v. United States*, Slip Op. 25-22 Court no. 22-00122, sustaining the U.S. Department of Commerce (Commerce)'s remand redetermination pertaining to the less-than-fair-value (LTFV) investigation of granular polytetrafluoroethylene (PTFE) resin from India covering the period of investigation January 1, 2020, through December 31, 2020. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final determination in the investigation, and that Commerce is amending the final determination and the resulting antidumping duty (AD) order with respect to the dumping margin assigned to Gujarat Fluorochemicals Limited (GFCL), and all other producers and exporters of subject merchandise.

DATES: Applicable March 17, 2025.

FOR FURTHER INFORMATION CONTACT: Noah Wetzel, 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) 482-7466.

SUPPLEMENTARY INFORMATION:

Background

On January 25, 2022, Commerce published its *Final Determination* in the LTFV investigation of granular PTFE resin from India.¹ In the *Final Determination*, Commerce accepted GFCL's allocated movement expenses, as reported, and granted GFCL a constructed export price (CEP) offset. Commerce subsequently published the AD order on granular PTFE from India.² On March 14, 2024, the CIT instructed Commerce to reconsider: (1) whether it was feasible for GFCL to report its domestic inland freight, international freight, and domestic inland insurance expenses on a transaction-specific basis based on the sales documentation on the record and, if not, whether the expenses were calculated on as specific a basis as possible and whether the reporting of such expenses does not cause inaccuracies or distortions; and (2) whether GFCL demonstrated its eligibility for a CEP offset.³

In its final remand redetermination, issued March 14, 2024, Commerce explained why it was not feasible for GFCL to report movement expenses on a transaction-specific basis, and why GFCL's allocation of these expenses was reasonable, based on its records maintained in the normal course of business, and was not distortive.⁴ Also, upon reconsideration, we determined that GFCL had not shown that it was entitled to a CEP offset and we revised GFCL's AD rate to remove the CEP offset adjustment. Based on the change, Commerce calculated a weighted-average dumping margin for GFCL of 10.36 percent for the period of January 1, 2020, through December 31, 2020.⁵ On March 7, 2025, the CIT sustained Commerce's remand redetermination.⁶

¹ See *Granular Polytetrafluoroethylene Resin from India: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 87 FR 3772 (January 25, 2022) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

² See *Granular Polytetrafluoroethylene Resin from India and the Russian Federation: Antidumping Duty Orders*, 87 FR 14514 (March 15, 2022) (*Order*).

³ See *Daikin America, Inc. v. United States*, Court No. 22-00122, ECF No. 42 (CIT March 14, 2024) (Remand Order) at 1.

⁴ See *Final Results of Redetermination Pursuant to Court Remand, Daikin America, Inc. v. United States*, Consol. Court No. 22-00122, Slip Op. 24-32 (CIT March 14, 2024), dated July 11, 2024 (*Final Redetermination*).

⁵ See *Final Redetermination*.

⁶ See *Daikin America, Inc. v. United States*, Court No. 22-00122, Slip Op. 25-22 (CIT March 7, 2025) (*CIT Decision*).

Timken Notice

In its decision in *Timken*,⁷ as clarified by *Diamond Sawblades*,⁸ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to sections 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 March 7, 2025, 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 GFCL and all other producers and exporters of subject merchandise as follows:

Company	Remand Weighted-Average Dumping Margin (percent)
Gujarat Fluorochemicals Limited (GFCL)	10.36
All Others	10.36

Amended AD Order

Pursuant to section 735(c)(2) of the Act, Commerce shall issue an AD order under section 736 of the Act when the final determination is affirmative. As a result of this amended final determination, Commerce is hereby amending the *Order* to revise the weighted-average dumping margin assigned to GFCL and all other producers and exporters of subject merchandise, as noted above.

Cash Deposit Requirements

Because GFCL has a superseding cash deposit rate (*i.e.*, there have been final results published in a subsequent administrative review), Commerce will only issue revised cash deposit

⁷ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

⁸ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

instructions to U.S. Customs and Border Protection with respect to the rate assigned to all other producers and exporters.

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: March 27, 2025.

Christopher Abbott,
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.

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