



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-929]

Ceramic Tile from India: Final Affirmative Countervailing Duty Determination and Final Affirmative Critical Circumstances Determination, in Part

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of ceramic tile from India. The period of investigation is April 1, 2023, through March 31, 2024.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Jinny Ahn or Natasia Harrison, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0339 or (202) 482-1240, respectively.

SUPPLEMENTARY INFORMATION:

Background

On September 27, 2024, Commerce published its *Preliminary Determination* in the *Federal Register* and aligned this countervailing duty (CVD) investigation with the final determination in the less-than-fair-value investigation of ceramic tile from India, in accordance with section 705(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.210(b)(4).¹ Commerce invited interested parties to comment on the *Preliminary Determination*.² For a summary of the events that occurred since the *Preliminary*

¹ See *Ceramic Tile from India: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, in Part, and Alignment of Final Determination With the Final Antidumping Duty Determination*, 89 FR 79245 (September 27, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² *Id.*, 89 FR at 79247.

Determination, see the Issues and Decision Memorandum.³ 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>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Investigation

The product covered by this investigation is ceramic tile from India. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

On November 22, 2025, we issued the Preliminary Scope Decision Memorandum⁴ in which we considered comments from parties regarding the scope of this investigation and the companion investigation of sales at less than fair value. In the Preliminary Scope Memorandum, we made no changes to the scope of this investigation as it was initiated. We invited comments on the Preliminary Scope Memorandum. We received no comments from interested parties on the scope of the investigation as it appeared in the Preliminary Scope Decision Memorandum. Therefore, we made no changes to the scope of the investigation.

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs that were submitted by interested parties in this investigation, are discussed in the Issues and Decision Memorandum. For a list of the issues raised by parties, and to which we responded in the Issues and Decision Memorandum, *see* Appendix II.

Verification

³ *See* Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Ceramic Tile from India,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ *See* Memorandum, “Antidumping Duty Investigation and Countervailing Duty Investigation of Ceramic Tile from India: Preliminary Scope Decision Memorandum,” dated November 22, 2024 (Preliminary Scope Memorandum).

As provided in section 782(i) of the Act, in December 2024, Commerce conducted verification of the information reported by Antiqua Minerals (Antiqua), and Win-Tel Ceramics Private Limited (Win-Tel), and the Government of India (GOI) for use in our final determination. We used standard verification procedures, including an examination of relevant account records and original source documents provided by Antiqua, Win-Tel, and the GOI.⁵

Methodology

Commerce conducted this investigation in accordance with section 701 of the Act. For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that gives rise to a benefit to the recipient, and that the subsidy is specific.⁶ In making its determination, Commerce relied, in part, on facts available with adverse inferences. For a full description of the methodology underlying our final determination, *see* the Issues and Decision Memorandum.

Final Affirmative Determination of Critical Circumstances, in Part

In accordance with section 705(a)(2) of the Act, we continue to find that critical circumstances do not exist with respect to U.S. imports of subject merchandise from Antiqua and Win-Tel. However, Commerce continues to find that critical circumstances exist with respect to imports of subject merchandise for all other exporters and/or producers not individually examined. For a full description of the methodology and results of Commerce’s analysis, *see* the “Final Determination of Critical Circumstances, in Part” section in the Issues and Decision Memorandum.

Changes Since the *Preliminary Determination*

Based on our review and analysis of the information reviewed during verification and analysis of comments received from interested parties, for this final determination, we made

⁵ *See* Memoranda, “Verification of the Questionnaire Responses of the Government of India,” dated February 11, 2025; “Verification of Questionnaire Responses of Antiqua Minerals,” dated February 11, 2025; and “Verification of Questionnaire Responses of Win-Tel Ceramics Private Limited,” dated February 11, 2025.

⁶ *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; *see also* section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

certain changes to the countervailable subsidy rate calculations for Antiqua and Win-Tel, and for all other producers/exporters. For a discussion of these changes, *see* the Issues and Decision Memorandum

All-Others Rate

In accordance with section 705(c)(1)(B)(i) of the Act, we calculated an individual estimated countervailable subsidy rate for the two mandatory respondents, Antiqua and Win-Tel. Section 705(c)(5)(A)(i) of the Act states that, for companies not individually investigated, Commerce will determine an all-others rate equal to the weighted-average countervailable subsidy rates established for exporters and/or producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates determined entirely under section 776 of the Act.

In this investigation, we continue to calculate individual estimated countervailable subsidy rates for Antiqua and Win-Tel that are not zero, *de minimis*, or based entirely on facts otherwise available. We, therefore, continue to calculate the all-others rate using a weighted average of the individual estimated subsidy rates calculated for the examined respondents (*i.e.*, Antiqua and Win-Tel) using each company's publicly-ranged sales value for their exports of ceramic tile to the United States, in accordance with section 705(c)(5)(A)(i) of the Act.⁷

⁷ With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated subsidy rates calculated for the examined respondents; (B) a simple average of the estimated subsidy rates calculated for the examined respondents; and (C) a weighted-average of the estimated subsidy rates calculated for the examined respondents using each company's publicly ranged U.S. sale values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closer to (A) as the most appropriate rate for all other producers and exporters. *See, e.g., Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly ranged sales data were available, Commerce based the all-others rate on the publicly ranged sales data of the mandatory respondents. For a complete analysis of the data, *see* Memorandum, "Calculation of the All-Others Rate for the Final Determination," dated concurrently with this notice.

Final Determination

Commerce determines that the following estimated countervailable subsidy rates exist for the period April 1, 2023, through March 31, 2024:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Antiqua Minerals	3.45
Win-Tel Ceramics Private Limited ⁸	3.06
All Others	3.18

Disclosure

Commerce intends to disclose to interested parties the calculations performed in connection with this final determination within five days of its public announcement or, if there is no public announcement, within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Continuation of Suspension of Liquidation

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, Commerce instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of ceramic tile from India that were entered, or withdrawn from warehouse, for consumption on or after September 27, 2024, the date of publication of the *Preliminary Determination* in the *Federal Register*.⁹ In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of ceramic tile entered or withdrawn from warehouse, on or after January 25, 2025, the final day of provisional measures, but to continue the suspension of liquidation of all entries of ceramic tile that were subject to suspension of liquidation on or before January 24, 2025.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a CVD order, reinstate the suspension of liquidation under section

⁸ Commerce preliminarily found Win-Tel Ceramics Private Limited to be cross-owned with Theos Tiles LLP. *See Preliminary Results* PDM at 14-15. For this final determination, Commerce continues to find Win-Tel Ceramics Private Limited to be cross-owned with Theos Tiles LLP.

⁹ *See Preliminary Determination*, 89 FR at 79246.

706(a) of the Act, and require a cash deposit of estimated countervailing duties for entries of ceramic tile in the amounts indicated above. Pursuant to section 705(c)(2) of the Act, if the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated, and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or cancelled.

ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of ceramic tile from India. As Commerce's final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will determine, within 45 days after this final determination, whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of import of ceramic tile from India. In addition, we are making available to the ITC all non-privileged and nonproprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated and all cash deposits posted will be refunded. If the ITC determines that such injury does exist, Commerce will issue a CVD order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the ceramic tile that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the "Suspension of Liquidation" section.

Administrative Protective Order

This notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in

accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: April 16, 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.

Appendix I

Scope of the Investigation

The merchandise covered by this investigation is ceramic flooring tile, wall tile, paving tile, hearth tile, porcelain tile, mosaic tile, flags, decorative tile, finishing tile, and the like (hereinafter ceramic tile). Ceramic tiles are articles containing a mixture of minerals including clay (generally hydrous silicates of alumina or magnesium) that are fired so the raw materials are fused to produce a tile that is less than 3.2 cm in thickness, exclusive of decorative features. All ceramic tile is subject to the scope regardless of end use, surface area, and weight, regardless of whether the tile is glazed or unglazed, regardless of the water absorption coefficient by weight, regardless of the extent of vitrification, and regardless of whether or not the tile is on a backing. Subject merchandise includes ceramic tile “slabs” or “panels” (tiles that are larger than 1 meter² (11 ft²)).

Subject merchandise includes ceramic tile that undergoes minor processing in a third country prior to importation into the United States. Similarly, subject merchandise includes ceramic tile produced that undergoes minor processing after importation into the United States. Such minor processing includes, but is not limited to, one or more of the following: beveling, cutting, trimming, staining, painting, polishing, finishing, additional firing, affixing a decorative surface to the tile, or any other processing that would otherwise not remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.

Subject merchandise is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under the following subheadings of heading 6907: 6907.21.1005, 6907.21.1011, 6907.21.1051, 6907.21.2000, 6907.21.3000, 6907.21.4000, 6907.21.9011, 6907.21.9051, 6907.22.1005, 6907.22.1011, 6907.22.1051, 6907.22.2000, 6907.22.3000, 6907.22.4000, 6907.22.9011, 6907.22.9051, 6907.23.1005, 6907.23.1011, 6907.23.1051, 6907.23.2000, 6907.23.3000, 6907.23.4000, 6907.23.9011, 6907.23.9051, 6907.30.1005, 6907.30.1011, 6907.30.1051, 6907.30.2000, 6907.30.3000, 6907.30.4000, 6907.30.9011, 6907.30.9051, 6907.40.1005, 6907.40.1011, 6907.40.1051, 6907.40.2000, 6907.40.3000, 6907.40.4000, 6907.40.9011, and 6907.40.9051. Subject merchandise may also enter under subheadings of headings 6913, 6914, and 6905: 6913.90.2000, 6914.10.8000, 6914.90.8000, 6905.10.0000, and 6905.90.0050. The HTSUS subheadings are provided for convenience and customs purposes only. The written description of the scope of the investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

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 - Comment 2: Whether Commerce Should Find that Antiqua Withheld Information About Its Affiliations that Impeded the Investigation
 - Comment 3: Whether Commerce Should Find that Win-Tel Withheld Information About Its Affiliations that Impeded the Investigation
 - Comment 4: Whether Commerce Properly Applied AFA to the State Government of Gujarat (SGOG) Provision of Gas for Less than Adequate Remuneration (LTAR) Program and Should Revise the Benchmarks Used to Calculate Benefit
 - Comment 5: Whether the Export Promotion Capital Goods Scheme (EPCGS) is Countervailable and Commerce Correctly Calculated Benefit for Win-Tel
 - Comment 6: Whether Commerce Should Continue to Find the Duty Drawback (DDB) Program Countervailable
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 - Comment 8: Whether the SGOG Electricity Duty Exemption Program is Countervailable and Commerce Should Find that Win-Tel Benefited from This Program
 - Comment 9: Whether Commerce Should Find the SGOG Industrial Policy Programs Assistance of Capital Investment Subsidy and Assistance for Interest Subsidy Geographically Specific and Countervail Both Programs
 - Comment 10: Whether Critical Circumstances Exist for the Mandatory Respondents and All Other Producers and Exporters of Ceramic Tile from India
 - Comment 11: Whether Commerce Should Have Initiated an Inquiry into the Petitioner's Upstream Subsidy Allegations
- XI. Recommendation