



DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-107]

Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Notice of Court Decision Not in Harmony with the Final Determination of Countervailing Duty Investigation; Notice of Amended Final Determination; Notice of Amended Countervailing Duty Order, In Part

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

SUMMARY: On June 12, 2025, the U.S. Court of International Trade (CIT) issued its final judgment in *Dalian Meisen Woodworking Co., Ltd. v. United States*, Court no. 20-00110, sustaining the U.S. Department of Commerce (Commerce)'s third remand redetermination pertaining to the countervailing duty (CVD) investigation of wooden cabinets and vanities and components thereof (cabinets) from the People's Republic of China (China) covering the period of investigation (POI) January 1, 2018 through December 31, 2018. 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 The Ancientree Cabinet Co., Ltd. (Ancientree) and the all-others rate.

DATES: Applicable June 22, 2025.

FOR FURTHER INFORMATION CONTACT: Kelsie Hohenberger, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2517.

SUPPLEMENTARY INFORMATION:

[Background](#)

On February 28, 2020, Commerce published its *Final Determination* in the CVD investigation of cabinets from China.¹ Commerce found that countervailable subsidies were being provided to producers and/or exporters of cabinets from China.² Commerce subsequently published the CVD order on cabinets from China.³

Ancientree, Dalian Meisen Woodworking Co., Ltd. (Meisen), and a U.S. importer (Cabinets to Go, LLC), appealed Commerce's *Final Determination*. On May 12, 2022, the CIT remanded the *Final Determination* to Commerce with respect to Commerce's application of facts otherwise available with an adverse inference (AFA) to the two mandatory respondents, Ancientree and Meisen, for the Export Buyer's Credit Program (EBCP) and directed Commerce to find a practical solution to verify the companies' claimed non-use of the program.⁴

In its first remand redetermination, issued in August 2022, Commerce reopened the record to obtain information from Ancientree and Meisen and their U.S. customers concerning outstanding lending during the POI.⁵ Meisen did not provide the information; Ancientree provided the information for some, but not all, of its customers. Accordingly, Commerce continued to apply AFA to both companies for the EBCP. The CIT remanded for a second time, sustaining Commerce's application of AFA to Meisen, but again remanding the decision as it related to Ancientree.⁶ Regarding Ancientree, the CIT found that Commerce must attempt to verify Ancientree's submissions and either pro rate Ancientree's subsidy rate or conclude that the company did not use the EBCP at all, and then must also recalculate Ancientree's rate and the all-others rate accordingly.

¹ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 85 FR 11962 (February 28, 2020) (*Final Determination*).

² *Id.*

³ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Countervailing Duty Order*, 85 FR 22134 (April 21, 2020) (*Order*).

⁴ See *Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 22-45 (CIT May 12, 2022).

⁵ See *Final Results of Redetermination Pursuant to Court Remand, Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 22-45 (CIT May 12, 2022), dated August 5, 2022, available at <https://access.trade.gov/resources/remands/22-45.pdf>.

⁶ See *Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 23-57 (CIT Apr. 20, 2023)

In its second remand redetermination, issued in December 2023, Commerce determined that, because a significant percentage of Ancientree’s customers declined (or otherwise were unable) to provide verifiable information concerning POI lending, we were unable to successfully verify the information regarding non-use; accordingly, we continued to apply AFA for the EBCP.⁷ The CIT remanded for a third time, stating that, because Commerce was able to successfully verify a portion of the information, Commerce was required to (1) recalculate Ancientree’s total subsidy rate to reflect a revised/pro-rated EBCP determination; (2) determine a customer-specific subsidy rate that excludes a program rate for the EBCP for each Ancientree customer whose non-use of the EBCP was successfully verified; and (3) recalculate the all-other’s rate accordingly.⁸

In its final remand redetermination, issued in November 2024, in compliance with the CIT’s order, Commerce (1) recalculated Ancientree’s subsidy rate to reflect a pro-rated benefit for Ancientree, (2) calculated customer-specific assessment rates, and (3) revised the all-others rate to reflect the change to Ancientree’s cash deposit rate.⁹ The CIT sustained Commerce’s final redetermination.¹⁰

Timken Notice

In its decision in *Timken*,¹¹ as clarified by *Diamond Sawblades*,¹² 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

⁷ See *Final Results of Redetermination Pursuant to Court Remand, Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 23-57 (CIT April 20, 2023), dated December 6, 2023, available at <https://access.trade.gov/Resources/remands/23-57.pdf>.

⁸ See *Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 24-83 (CIT July 22, 2024).

⁹ See *Final Results of Redetermination Pursuant to Court Remand, Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 24-83 (CIT July 22, 2024), dated November 12, 2024.

¹⁰ See *Dalian Meisen Woodworking Co., Ltd. v. United States*, Court No. 20-00110, Slip Op. 25-74 (CIT June 12, 2025).

¹¹ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

¹² See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

“conclusive” court decision. The CIT’s June 12, 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 and CVD Order

Because there is now a final court judgment, Commerce is amending its *Final Determination* and *Order* with respect to Ancientree and all other companies as follows:

Company	Subsidy Rate (percent)
The Ancientree Cabinet Co., Ltd. ¹³	5.06
All Others	18.17

Cash Deposit Requirements

Because Ancientree has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, this notice will not affect the current cash deposit rate for Ancientree. For the all-others rate, Commerce will issue revised cash deposit instructions to U.S. Customs and Border Protection.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries of subject merchandise that were exported by Ancientree, and that were entered, or withdrawn from warehouse, for consumption, during the period August 12, 2019, through December 31, 2022, excluding the period from December 10, 2019, to April 16, 2020.

Next, Commerce remains enjoined from liquidating entries produced and/or exported by Meisen which were entered, or withdrawn from warehouse, for consumption, during the period August 12, 2019, through December 31, 2020, excluding the period from December 10, 2019, to April 16, 2020.

Commerce also remains enjoined from liquidating entries produced and/or exported by Qingdao Haiyan Drouot Household Co., Ltd., Xuzhou Yihe Wood Co., Ltd., Kunshan Baiyulan

¹³ In the investigation, Commerce found the following companies to be cross-owned with Ancientree: Jiangsu Hongjia Wood Co., Ltd., Shanghai Branch, and Shanghai Hongjia Wood Co., Ltd.

Furniture Co., Ltd., or Jiangsu Beichen Wood Co., Ltd., and imported by Cabinets to Go, LLC which were entered, or withdrawn from warehouse, for consumption, during the period August 12, 2019, through December 31, 2020, excluding the period from December 10, 2019, to April 16, 2020.¹⁴

These entries will remain enjoined pursuant to the terms of the injunctions 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: June 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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¹⁴ Although Cabinets to Go, LLC's injunction also covered entries from Senke Manufacturing Company (Senke), Senke was a participant in the 2019-2020 administrative review and received a subsidy rate. *See Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Results and Partial Rescission of Countervailing Duty Administrative Review; 2019-2020*, 87 FR 51967 (August 24, 2022). Accordingly, the future disposition of entries of merchandise produced and/or exported by Senke, and entered during the 2019-2020 review period, is not covered by Commerce's remand redetermination, and the applicable rate for entries from this company that were imported by Cabinets to Go, LLC is based on the outcome of the 2019-2020 review.