



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-900]

Granular Polytetrafluoroethylene Resin from India: Final Results of the Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies were provided to Gujarat Fluorochemicals Limited (GFCL), a producer and exporter of granular polytetrafluoroethylene (PTFE) resin from India. The period of review (POR) is January 1, 2023, through December 31, 2023.

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

FOR FURTHER INFORMATION CONTACT: Shane Subler or Rachel Accorsi, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-6241 or (202) 482-3149, respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 11, 2025, Commerce published the *Preliminary Results*¹ and invited interested parties to comment. On August 6, 2025, Commerce extended the deadline for these final results to September 12, 2025.² For a detailed description of the events that occurred subsequent to the *Preliminary Results*, see the Issues and Decision Memorandum.³

¹ See *Granular Polytetrafluoroethylene Resin from India: Preliminary Results of the Countervailing Duty Administrative Review; 2023*, 90 FR 15445 (April 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review,” dated August 6, 2025.

³ See Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Granular Polytetrafluoroethylene Resin from India; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Scope of the *Order*⁴

The product covered by this *Order* is granular PTFE resin. A full description of the scope of the *Order* is contained in the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by interested parties in briefs are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is provided in 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>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Changes Since the *Preliminary Results*

Based on our analysis of comments from interested parties and the evidence on the record, we have not made any changes to the *Preliminary Results*. The reasons for this conclusion are explained in the Issues and Decision Memorandum. Accordingly, we made no changes to the countervailable subsidy rate calculations from the *Preliminary Results* for the mandatory respondent GFCL.⁵

Methodology

Commerce 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 to be countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial

⁴ See *Granular Polytetrafluoroethylene Resin from India and the Russian Federation: Countervailing Duty Orders*, 87 FR 14509 (March 15, 2022) (*Order*), as amended in *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*, 88 FR 74153 (October 30, 2023) (*Amended Final Determination and Order*).

⁵ See *Preliminary Results*, 90 FR at 15446.

contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁶ The Issues and Decision Memorandum contains a full description of the methodology underlying Commerce's conclusions, including any determination that relied upon the use of adverse facts available pursuant to sections 776(a) and (b) of the Act.

Final Results of Review

In accordance with 19 CFR 351.221(b)(5), we calculated an individual net countervailable subsidy rate for GFCL. We determine the following net countervailable subsidy rate for the POR of January 1, 2023, through December 31, 2023, is as follows:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Gujarat Fluorochemicals Limited ⁷	5.16

Disclosure

Normally, Commerce discloses to interested parties the calculations performed in connection with the final results of administrative review within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of the notice of the final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because we have made no changes from the *Preliminary Results*, there are no new calculations to disclose.

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b), Commerce has determined, and U.S Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the above-listed company at the applicable *ad valorem* assessment rate listed for the POR (*i.e.*, January 1, 2023, to December 31, 2023). Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this

⁶ 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.

⁷ As stated in the *Preliminary Results*, Commerce found Inox Leasing and Finance Limited to be cross-owned with GFCL. See *Preliminary Results*, 90 FR at 15446.

review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

In accordance with section 751(a)(1) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amount shown for GFCL (and its cross-owned affiliate) listed above on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits at the most recent company-specific, or all others rate (*i.e.*, 5.39 percent),⁸ applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or 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

We are issuing and publishing these final results of administrative review and notice in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: September 12, 2025.

⁸ See *Amended Final Determination and Order*, 88 FR at 74154.

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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Use of Facts Otherwise Available and Application of Adverse Inferences
- V. Subsidies Valuation Information
- VI. Interest Rate Benchmarks and Benchmarks for Measuring the Adequacy of Remuneration
- VII. Analysis of Programs
- VIII. Discussion of the Issues
 - Comment 1: Whether the Remission of Duties and Taxes on Export Products (RODTEP) Program Provides a Countervailable Benefit
 - Comment 2: Whether Commerce Should Rely Solely on Benchmark Data Submitted by GFCL for the Gujarat Industrial Development Corporation's (GIDC) Provision of Land for Less Than Adequate Remuneration (LTAR)
 - Comment 3: Whether the Duty Drawback (DDB) Program is a Countervailable Subsidy
 - Comment 4: Whether Commerce Should Allocate Benefits Received Under the Status Holders Incentive Scrip (SHIS) Program to the POR
- IX. Recommendation

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