



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-825]

Polyethylene Terephthalate Film, Sheet, and Strip from India: Preliminary Results and Recission, in Part, of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily finds that certain producers/exporters of polyethylene terephthalate film, sheet, and strip (PET film) from India during the period of review (POR) received countervailable subsidies from January 1, 2023, through December 31, 2023. In addition, Commerce is rescinding the review, in part, with respect to seven companies. Interested parties are invited to comment on these preliminary results.

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

FOR FURTHER INFORMATION CONTACT: Dusten Hom or Suresh Maniam, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-5075 or (202) 482-0176, respectively.

SUPPLEMENTARY INFORMATION:

Background

On July 1, 2002, Commerce published in the *Federal Register* the countervailing duty order on PET film from India.¹ On August 14, 2024, Commerce published in the *Federal Register* the notice of initiation of an administrative review of the *Order*.² On October 10, 2024, Commerce selected Polyplex Corporation, Ltd. (Polyplex) and SRF Limited (SRF) for individual

¹ See *Countervailing Duty Order; Polyethylene Terephthalate Film Sheet, and Strip (PET Film) from India*, 67 FR 44179 (July 1, 2002) (*Order*).

² See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 66035 (August 14, 2024).

examination as the mandatory respondents in this administrative review.³ On November 7 and 8, 2024, the review requests for Polyplex and SRF were withdrawn, respectively.⁴ Therefore, on November 29, 2024, we selected Cosmo First Limited (Cosmo) and JPFL Films Private Ltd. (JPFL) for individual examination as mandatory respondents in this review.⁵

On December 9, 2024, Commerce tolled the deadline to issue the preliminary results in this administrative review by 90 days.⁶ On June 9, 2025, Commerce extended the deadline for issuing the preliminary results of this review to no later than October 29, 2025.⁷ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁸ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁹ Accordingly, the deadline for these preliminary results is now January 5, 2026.

For a complete description of the events that followed the initiation of this administrative review, *see* the Preliminary Decision Memorandum.¹⁰ A list of topics discussed in the Preliminary Decision Memorandum is included in Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and

³ *See* Memorandum, "Respondent Selection Memorandum," dated October 10, 2024.

⁴ *See* Polyplex's Letter, "Withdrawal of Request for Review for Polyplex USA LLC;" and Petitioners' Letter, "Withdrawal of Request for Countervailing Duty Administrative Review," both dated November 7, 2024. *See also* SRF's Letter, "Withdrawal of Review Request and Request to Suspend/Excuse to Affiliate Response to the Countervailing Duty Questionnaires POR 2023 and Rescind the Countervailing Duty Admin Review of SRF," dated November 8, 2024.

⁵ *See* Memorandum, "Selection of Additional Mandatory Respondent," dated November 29, 2024.

⁶ *See* Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

⁷ *See* Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated June 9, 2025.

⁸ *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁹ *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

¹⁰ *See* Memorandum, "Decision Memorandum for the Preliminary Results and Partial Rescission of the Administrative Review of the Countervailing Duty Order on Polyethylene Terephthalate Film, Sheet, and Strip from India; 2023," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Order

The merchandise covered by the *Order* is PET film. For a complete description of the scope of the *Order*, see the Preliminary Decision Memorandum.¹¹

Rescission of Administrative Review, In Part

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the parties that requested a review withdraw the request within 90 days of the date of publication of the notice of initiation. Commerce received timely filed withdrawal requests with respect to seven companies, pursuant to 19 CFR 351.213(d)(1).¹² Because the withdrawal requests were timely filed, and no other parties requested a review of these companies, in accordance with 19 CFR 351.213(d)(1), Commerce is rescinding this review of the *Order* with respect to the seven companies. For a complete list of companies for which we are rescinding this administrative review, see Appendix II.

Methodology

Commerce is conducting this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each subsidy program found countervailable, we preliminarily find 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).¹³ For a full description of the methodology underlying our conclusions, see the Preliminary Decision Memorandum.

¹¹ *Id.*

¹² *Id.* at 3-4.

¹³ 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.

Preliminary Results of Review

Commerce preliminary determines that the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Cosmo First Limited and its cross-owned affiliate Cosmo Specialty Chemicals Private Limited	10.03 percent
JPFL Films Private Ltd. and its cross-owned affiliate Jindal Poly Films Limited	12.41 percent

Disclosure

We intend to disclose the calculations performed for these preliminary results to interested parties within five days of any public announcement, or if there is no public announcement, within five days after the date of publication of this notice in accordance with 19 CFR 351.224(b).

Public Comment

We intend to set a deadline for case briefs at a later point. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹⁴ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; (2) a brief summary of the argument; and (3) a table of authorities.¹⁵

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹⁶ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision

¹⁴ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

¹⁵ See 19 CFR 351.309(c)(2) and (d)(2)

¹⁶ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁷

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. An electronically filed hearing request must be received successfully in its entirety by Commerce's electronic records system, ACCESS, by 5 p.m. Eastern Time within 30 days after the date of publication of this notice. Issues raised in the hearing will be limited to those raised in the respective case briefs. If a request for a hearing is made, parties will be notified of the time and date for the hearing.¹⁸

Assessment Rates

In accordance with section 751(a)(2)(C) of the Act and 19 CFR 351.221(b)(4)(i), we preliminarily determined subsidy rates in the amounts shown above for the producers/exporters shown above. Upon completion of the administrative review, consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review. We intend to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this 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

¹⁷ See *APO and Service Final Rule*.

¹⁸ See 19 CFR 351.310(d).

until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

For the companies for which this review is rescinded with these preliminary results, we will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2023, through December 31, 2023, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue appropriate assessment instructions directly to CBP no earlier than 35 days after the date of publication of this notice in the *Federal Register*.

Cash Deposit Requirements

Pursuant to section 751(a)(2)(C) of the Act, Commerce also intends upon publication of the final results, to instruct CBP to collect cash deposits of the estimated countervailing duties in the amounts calculated in the final results of this review for the respective companies listed above with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. If the rate calculated in the final results is zero or *de minimis*, no cash deposit will be required on shipments of the subject merchandise entered or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review.

For all non-reviewed firms, CBP will continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Final Results of Administrative Review

Unless the deadline is extended, Commerce intends to issue the final results of this administrative review, which will include the results of our analysis of the issues raised in the

case briefs, within 120 days of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Interested Parties

These preliminary results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.213 and 351.221(b)(4).

Dated: January 5, 2026.

/S/ Christopher Abbott

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

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Subsidies Valuation Information
- V. Analysis of Programs
- VI. Recommendation

Appendix II

Companies for Which All Review Requests Were Withdrawn

1. Ester Industries Limited
2. Polyplex Corporation, Ltd.
3. SRF Limited
4. Vacmet India Limited
5. Chiripal Poly Films Limited
6. Garware Hi-Tech Films Limited
7. Garware Polyester Ltd.