



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-533-824]

#### Polyethylene Terephthalate Film, Sheet, and Strip from India: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that Cosmo First Limited (Cosmo) made sales of subject merchandise at less than normal value during the period of review (POR) July 1, 2023, through June 30, 2024. Additionally, Commerce is rescinding the review, in part, with respect to eight companies. We invite interested parties to comment on these preliminary results.

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

FOR FURTHER INFORMATION CONTACT: Jacob Saude or Thomas Cloyd, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0981 or (202) 482-1246, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

On July 1, 2002, Commerce published the antidumping duty order on polyethylene terephthalate film, sheet, and strip (PET film) from India.<sup>1</sup> On August 14, 2024, in accordance with 19 CFR 351.221(c)(1)(i), Commerce initiated an administrative review of: 1) Chiripal Poly Films Limited (Chiripal); 2) Cosmo<sup>2</sup>; 3) Ester Industries Limited (Ester); 4) Garware Hi-Tech

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<sup>1</sup> See *Notice of Amended Final Antidumping Duty Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Polyethylene Terephthalate Film, Sheet, and Strip from India*, 67 FR 44175 (July 1, 2002) (*Order*).

<sup>2</sup> While Commerce initiated this administrative review on Cosmo First Ltd., India, the company reported its name as Cosmo First Limited. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 66035 (August 14, 2024) (*Initiation Notice*). See also Cosmo's Letter, "Submission of Section- A Supplemental Questionnaire Response," dated July 21, 2025 at 1.

Films Limited (Garware); 5) Jindal Poly Films Ltd. and Jindal Poly Films Ltd. (India) (Jindal); 6) JPFL Films Private Ltd. (JPFL); 7) Polyplex Corporation Limited (Polyplex); 8) SRF Limited (SRF); and 9) Vacmet India Limited (Vacmet).

Pursuant to section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), Commerce extended the deadline for the preliminary results until October 29, 2025.<sup>3</sup> Due to a lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in this administrative proceedings by 47 days.<sup>4</sup> 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.<sup>5</sup> Accordingly, the deadline for these preliminary results is now January 5, 2026.

For a detailed description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>6</sup> A list of topics discussed in the Preliminary Decision Memorandum is attached as an appendix to this notice. The Preliminary Decision Memorandum is a public document and is available via ACCESS. ACCESS is available to registered users at <https://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 subject to the *Order* is PET film. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

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<sup>3</sup> *See* Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review; 2023-2024," dated June 24, 2025.

<sup>4</sup> *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 24, 2025.

<sup>5</sup> *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

<sup>6</sup> *See* Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Antidumping Duty Order on Polyethylene Terephthalate Film, Sheet, and Strip from India; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

## 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 a party who requested the review withdraws the request within 90 days of the date of publication of the notice of initiation. All requests for an administrative review of: 1) Chiripal; 2) Ester; 3) Garware; 4) Jindal; 5) JPFL; 6) Polyplex; 7) SRF; and 8) Vacmet were timely withdrawn.<sup>7</sup> As a result, in accordance with 19 CFR 351.213(d)(1), we are rescinding this administrative review with respect to these eight companies.

## Methodology

Commerce is conducting this review in accordance with sections 751(a)(1)(B) and (2) of the Act. Because Commerce preliminarily finds that Cosmo failed to cooperate to the best of its ability in responding to our requests for information, Commerce relied on facts available, with adverse inferences (AFA), in determining this company's dumping margin, consistent with section 776 of the Act.

For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

## Preliminary Results of the Review

We preliminarily determine the following estimated weighted-average dumping margin exists for the period July 1, 2023, through June 30, 2024:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Cosmo First Limited	24.14

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<sup>7</sup> See JPFL's Letter, "Withdrawal Request for Administrative Review," dated November 8, 2024; *see also* SRF's Letter, "Withdrawal of Request for Anti-Dumping Duty Admin Review," dated November 12, 2024; Garware's Letter, "Withdrawal of Request for Anti-Dumping Duty Admin Review," dated November 12, 2024; Chiripal's Letter, "Withdrawal of Request for Anti-Dumping Duty Admin Review)," dated November 12, 2024; DuPont Teijin Films, Mitsubishi Chemical America, Inc. – Polyester Film Division, and SK Microworks America, Inc.'s Letter, "Withdrawal of Request for Antidumping Duty Administrative Review," dated November 12, 2024; and Polyplex USA LLC's Letter, "Withdrawal of Request for Review," dated November 12, 2024.

## Disclosure

Normally, Commerce discloses to interested parties the calculations performed in connection with preliminary results 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 preliminary results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because Commerce preliminarily applied AFA to the individually examined company, Cosmo, in accordance with section 776(a) and (b) of the Act, there are no calculations to disclose.<sup>8</sup>

## Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance.<sup>9</sup> Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.<sup>10</sup> 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.<sup>11</sup> Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.<sup>12</sup>

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.<sup>13</sup> Further, we request that interested parties limit their public 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 memorandum that will accompany the final results in this review. We request that interested

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<sup>8</sup> See the Preliminary Decision Memorandum at the section, “Application of Facts Available and Adverse Inferences,” for a discussion of the AFA rate assigned to Cosmo for these preliminary results.

<sup>9</sup> See 19 CFR 351.309(c)(1)(ii); see also 19 CFR 351.303 (for general filing requirements).

<sup>10</sup> See 19 CFR 351.309.

<sup>11</sup> 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 Procedures*).

<sup>12</sup> See 19 CFR 351.309(c)(2) and (d)(2).

<sup>13</sup> We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

parties include footnotes for relevant citations in the public 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).<sup>14</sup>

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, filed electronically, using ACCESS. Hearing requests should contain the party's name, address, and telephone number, the number of participants, and a list of the issues to be discussed. Issues raised in the hearing will be limited to those raised in the case and rebuttal briefs. An electronically filed request must be received successfully in its entirety by ACCESS by 5:00 p.m. Eastern Time, within 30 days of the publication date of this notice. If a request for a hearing is made, parties will be notified of the time and date of the hearing.<sup>15</sup>

#### Final Results of Review

Unless the deadline is extended pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(2), Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised by the parties in any written briefs, no later than 120 days after the date of publication of these preliminary results.

#### Assessment Rates

In accordance with section 751(a)(2)(C) of the Act, the final results of this review shall be the basis for assessment of antidumping duties on entries of merchandise covered by this review.<sup>16</sup> Upon issuance of the final results, Commerce shall determine, and U.S. Customs and Broder Protection (CBP) shall assess, antidumping duties on all appropriate entries covered by this review.<sup>17</sup> Commerce intends to issue assessment instructions to CBP no earlier than 35 days

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<sup>14</sup> See *APO and Service Procedures*.

<sup>15</sup> See 19 CFR 351.310(d).

<sup>16</sup> See 19 CFR 351.212(b)(1)

<sup>17</sup> *Id.*

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

For the final results of this review, if we continue to base Cosmos's weighted-average dumping margin upon total facts available, with adverse inferences, Commerce will instruct CBP to assess antidumping duties at a rate of 24.14 percent to all entries of subject merchandise produced and/or exported by Cosmo.

For the companies listed above in the section "Partial Rescission of Administrative Review" for which Commerce is rescinding this review, Commerce will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the POR in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 35 days after the publication of these preliminary results in the *Federal Register*.

#### Cash Deposit Requirements

The following cash deposit requirements will be effective for all 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, as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for Cosmo will be the rate established for Cosmo in the final results of this review (except, if this rate is zero or *de minimis*, no cash deposit will be required); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate

for all other manufacturers or exporters will continue to be 5.71 percent, the all-others rate established in the underlying less-than-fair-value investigation.<sup>18</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of countervailing duties.

#### Notification to Interested Parties

We are issuing and publishing these preliminary results in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.213(d)(1), 19 CFR 351.213(h)(2), and 351.221(b)(4).

Dated: January 5, 2026.

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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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<sup>18</sup> See Order.

## Appendix

### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Application of Facts Available with Adverse Inferences
- V. Recommendation

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