



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-825]

Polyethylene Terephthalate Film, Sheet, and Strip from India: Notice of Amended Final Results of Countervailing Duty Administrative Review Pursuant to Settlement; 2021

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

SUMMARY: The U.S. Department of Commerce (Commerce) is issuing these amended final results pursuant to a settlement agreement with Jindal Poly Films Limited (Jindal) with respect to the final results of the administrative review of the countervailing duty (CVD) order on polyethylene terephthalate film, sheet, and strip (PET film) from India covering the period of review (POR) January 1, 2021, through December 31, 2021.

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

FOR FURTHER INFORMATION CONTACT: Theodore Pearson, 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) 482-2631.

SUPPLEMENTARY INFORMATION:

Background

On January 29, 2024, Commerce published in the *Federal Register* the final results of the 2021 administrative review of the CVD order on PET film from India.¹ In the *Final Results*, Commerce calculated a total *ad valorem* subsidy rate of 116.96 percent for Jindal during the POR.²

¹ See *Polyethylene Terephthalate Film, Sheet, and Strip From India: Final Results of Countervailing Duty Administrative Review; 2021*, 89 FR 5490 (January 29, 2024) (*Final Results*).

² *Id.*

Following the publication of the *Final Results*, Jindal filed a lawsuit with the U.S. Court of International Trade (CIT) challenging certain aspects of Commerce's *Final Results*, including: (1) Commerce's denial of its untimely extension request; (2) use of adverse facts available (AFA); and (3) selection of the AFA rate. On August 1, 2025, the CIT remanded Commerce's final results.³

On January 28, 2026, the United States and Jindal entered into an agreement to settle this dispute. Pursuant to the terms of settlement, the parties have agreed to a final assessment as discussed below. The CIT issued its order of judgement by stipulation on January 29, 2026.⁴

Assessment Rates

Consistent with the settlement agreement and January 29, 2026, order of judgement by stipulation, Commerce will instruct U.S. Customs and Border Protection (CBP) to liquidate all entries of PET film from India produced and exported by Jindal, and entered, or withdrawn from warehouse, for consumption in the United States during the POR equal to 10.51 percent during the period January 1, 2021, through May 16, 2021, and 11.67 percent during the period May 17, 2021, through December 31, 2021.

In accordance with section 751(a)(2)(C) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.212(b)(2), Commerce has determined, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with these revised results of review.

Cash Deposit Requirements

Because Jindal has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, we are not revising the cash deposit rate and will not issue revised cash deposit instructions to CBP.

³ See *Jindal Poly Films Limited v. United States*, CIT No. 24-00053 Slip Op. 25-98 (August 1, 2025).

⁴ See *Jindal Poly Films Limited v. United States*, CIT No. 24-00053, ECF No. 59 (January 29, 2026).

Notification to Interested Parties

We are issuing this determination and publishing these amended final results in accordance with section 516(a)(e) of the Act.

Dated: February 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.

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