



## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-533-899]

#### Granular Polytetrafluoroethylene Resin from India: Final Results 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) determines that granular polytetrafluoroethylene resin (PTFE resin) from India was sold in the United States at less than normal value during the period of review (POR) March 1, 2023, through February 29, 2024.

DATES: Applicable [Insert Date of Publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Noah Wetzel, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-7466.

#### SUPPLEMENTARY INFORMATION:

##### Background

On July 11, 2025, Commerce published the *Preliminary Results* and invited interested parties to submit comments.<sup>1</sup> On July 21, 2025, Commerce issued a post-preliminary analysis in this administrative review.<sup>2</sup> Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.<sup>3</sup> Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic

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<sup>1</sup> See *Granular Polytetrafluoroethylene Resin from India: Preliminary Results of Antidumping Duty Administrative Review*, 90 FR 30842 (July 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See Memorandum, "Post-Preliminary Analysis Memorandum for GFCL," dated July 21, 2025 (Post-Preliminary Analysis).

<sup>3</sup> See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

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>4</sup> On December 29, 2025, Commerce extended the deadline for the final results of this administrative review by 35 days.<sup>5</sup> Accordingly, the deadline for the final results is now February 19, 2026.

For a summary of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>6</sup> The Issues and Decision Memorandum is a public document and is on file electronically via 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>.

Commerce conducted this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

#### Scope of the Order<sup>7</sup>

The merchandise covered by the *Order* is PTFE resin. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

#### Analysis of Comments Received

All issues raised in the case and rebuttal briefs are listed in the appendix to this notice and addressed in the Issues and Decision Memorandum.

#### Changes Since the *Preliminary Results*

Based on our evaluation of the comments received from interested parties regarding our *Preliminary Results* and Post-Preliminary Analysis, and our review of the record to address those

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<sup>4</sup> See Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

<sup>5</sup> See Memorandum, “Extension of Deadline for Final Results of 2023-2024 Antidumping Duty Administrative Review,” dated December 29, 2025.

<sup>6</sup> See Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Granular Polytetrafluoroethylene Resin from India; 2023-2024,” dated concurrently with this notice (Issues and Decision Memorandum).

<sup>7</sup> See *Granular Polytetrafluoroethylene Resin from India and the Russian Federation: Antidumping Duty Orders*, 87 FR 14514 (March 15, 2022) (*Order*).

comments, we made certain changes to the weighted-average dumping margin calculation for Gujarat Fluorochemicals Limited (GFCL), as detailed in the Issues and Decision Memorandum.<sup>8</sup>

### Final Results of Review

We determine that the following estimated weighted-average dumping margin for GFCL exists for the period March 1, 2023, through February 29, 2024:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Gujarat Fluorochemicals Limited	1.83

### Disclosure

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

### Assessment Rates

Pursuant to section 751(a)(2)(C) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.212(b)(1) Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

Pursuant to 19 CFR 351.212(b)(1), because GFCL reported the entered value for their U.S. sales, we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of antidumping duties calculated for each importer's examined sales to the total entered value of those sales. Where an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce's "automatic assessment" practice will apply to entries of subject merchandise during the POR produced by GFCL for which it did not know that the merchandise it sold to the

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<sup>8</sup> See Issues and Decision Memorandum at Comment 3 and 4.

intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, Commerce will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.

Commerce intends 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 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

The following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for GFCL will be equal to the weighted-average dumping margin established in the final results of this administrative review; (2) for merchandise exported by a producer or exporter not covered in this review but covered in a prior segment of the proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recently completed segment of this proceeding in which the producer or exporter participated; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the producer is, the cash deposit rate will be the rate established for the most recently completed segment of the proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other producers and exporters will continue to be 10.36 percent *ad valorem*, the all-others rate established in the LTFV investigation.<sup>9</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Notification to Importers

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<sup>9</sup> See *Order*.

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during the POR. 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 the countervailing duties.

#### Administrative Protective Order

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition 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 return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

#### Notification to Interested Parties

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

Dated: February 19, 2026.

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. Changes Since the *Preliminary Results* and Post-Preliminary Analysis
- V. Discussion of the Issues
  - Comment 1: Whether Commerce Should Employ the Use of Zeroing
  - Comment 2: Whether Commerce Should Reject Certain U.S. Movement Expenses
  - Comment 3: Whether Commerce Should Revise the U.S. Net Price in the SAS Margin Program
  - Comment 4: Whether Commerce Should Revise U.S. Direct Selling Expenses in the SAS Margin Program
- VI. Recommendation

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