



DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-869]

Certain New Pneumatic Off-the-Road Tires 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 certain producers/exporters subject to this review made sales of subject merchandise at less than normal value (NV) 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: Maria Papakostas or Seth Brown, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0086 or (202) 482-0029, respectively.

SUPPLEMENTARY INFORMATION:

Background

On July 11, 2025, Commerce published the *Preliminary Results* and invited comments from interested parties.¹ On August 5 and 6, 2025, Titan Tire Corporation (the petitioner), ATC Tires Private Ltd. and ATC AP Tires Private Limited (collectively, ATC), and Asian Tire

¹ See *Certain New Pneumatic Off-the-Road Tires from India: Preliminary Results and Partial Recission of Antidumping Duty Administrative Review; 2023–2024*, 90 FR 30871 (July 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

Factory Ltd. and Lyallpur Rubber Mills (collectively, ATF) submitted timely-filed case briefs.²

On August 14, 2025, the petitioner, ATC, and ATF submitted timely-filed rebuttal briefs.³

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁴ 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.⁵ On December 22, 2025, Commerce extended the deadline for the final results until February 5, 2026.⁶ On January 27, 2026, Commerce further extended the deadline for the final results until February 24, 2026.⁷

For a complete description of the events that followed the *Preliminary Results*, see the Issues and Decision Memorandum.⁸ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's ACCESS System. 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 administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

² See Petitioner's Letter, "Case Brief of Titan Tire Corporation," dated August 6, 2025; see also ATC's Letter, "Case Brief of ATC Tires Private Ltd., ATC Tires AP Private Ltd., and Yokohama Off-Highway Tires America, Inc.," dated August 6, 2025; and ATF's Letter, "Letter in Lieu of Case Brief," dated August 5, 2025.

³ See Petitioner's Letter, "Rebuttal Brief of Titan Tire Corporation," dated August 14, 2025; see also ATC's Letter, "Rebuttal Brief of ATC Tires Private Ltd., ATC Tires AP Private Ltd., and Yokohama Off-Highway Tires America, Inc.," dated August 14, 2025; and ATF's Letter, "Rebuttal Brief," dated August 14, 2025.

⁴ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁵ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁶ See Memorandum, "Extension of Deadline for Final Results of 2023-2024 Antidumping Duty Administrative Review," dated December 22, 2025.

⁷ See Memorandum, "Second Extension of Deadline for Final Results of 2023-2024 Antidumping Duty Administrative Review," dated January 27, 2026.

⁸ See Memorandum, "Issues and Decision Memorandum for the Final Results of the 2023-2024 Antidumping Duty Administrative Review of Certain New Pneumatic Off-the-Road Tires from India," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Scope of the Order⁹

The merchandise covered by the *Order* is certain new pneumatic off-the-road tires from India. For a full description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of the Comments Received

All issues raised in the case and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of the issues which parties raised, and to which we respond in the Issues and Decision Memorandum, is attached as Appendix I to this notice.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made no changes to the margin calculations for ATC or ATF.¹⁰

Rate for Companies Not Selected for Individual Examination

The Act and Commerce's regulations do not address the rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the weighted-average dumping margin for respondents that were not individually examined in an administrative review. Section 735(c)(5)(A) of the Act provides that the all-others rate should be calculated by weight averaging the weighted-average dumping margins determined for individually examined respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available.

We calculated a weighted-average dumping margin of zero for one of the two mandatory respondents, ATF. Therefore, we have assigned a dumping margin to the companies not selected

⁹ See *Certain New Pneumatic Off-the-Road Tires from India: Antidumping Duty Order*, 82 FR 12553 (March 6, 2017) (*Order*); see also *Certain New Pneumatic Off-the-Road Tires from India: Notice of Correction to Antidumping Duty Order*, 82 FR 25598 (June 2, 2017) (*Correction*).

¹⁰ See Issues and Decision Memorandum.

for individual examination in this review based on the rate calculated for the other mandatory respondent, ATC. The companies not selected for individual examination are listed in Appendix II.

Final Results of Review

As a result of this review, we determine the following estimated weighted-average dumping margins exist for the period March 1, 2023, through February 29, 2024:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
ATC Tires Private Ltd.; ATC Tires AP Private Limited	3.78
Asian Tire Factory Ltd.; Lyallpur Rubber Mills	0.00
Companies Not Selected for Individual Examination ¹¹	3.78

Disclosure

Normally, Commerce discloses to interested parties the calculations of the final results of an administrative review within five days of a public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because we have made no changes to 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 will determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise covered by the final results of this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication date 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

¹¹ The exporters or producers not selected for individual review are listed in Appendix II.

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).

ATC and ATF did not report the actual entered value for their U.S. sales; thus, we calculated importer-specific per-unit duty assessment rates by aggregating the total amount of antidumping duties calculated for the examined sales and dividing this amount by the total quantity of those sales. Where either a respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or 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 ATC or ATF for which the reviewed companies did not know that the merchandise they sold to the intermediary (*i.e.*, a reseller, trading company, or exporter) was destined for the United States.¹² In such instances, we 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.

Finally, for the companies listed in Appendix II which were not selected for individual examination, we will assign an assessment rate based on the rate calculated for ATC, as described in the "Rate for Companies Not Selected for Individual Examination" section, above.¹³

Cash Deposit Instructions

The following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on, or after, the date of publication of this notice in the *Federal Register*, as provided for by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies listed above will be equal to the weighted-average dumping margin established in the final results of this review, except if the rate is less

¹² For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

¹³ See section 735(c)(5)(A) of the Act.

than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for previously investigated or reviewed companies not covered in this review, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value (LTFV) investigation, but the manufacturer is, then the cash deposit rate will be the rate established for the most recent segment for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be zero, the all-others rate established in the LTFV investigation.¹⁴ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

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 this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to administrative protective order 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 the terms of an APO is a sanctionable violation.

¹⁴ See *Order*, 82 FR at 12554; see also *Correction*, 82 FR at 25599.

Notification of Interested Parties

This notice is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: February 23, 2026.

Scot Fullerton,
*Acting Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations.*

Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Discussion of the Issues
 - Comment 1: Differential Pricing Analysis
 - Comment 2: Whether To Apply Adverse Facts Available (AFA) to ATC
 - Comment 3: Whether to Grant a Constructed Export Price (CEP) Offset to ATC
 - Comment 4: Whether to Apply AFA to ATF
- V. Recommendation

Appendix II

Companies Not Selected for Individual Examination

1. Apollo Tyres Ltd.
2. CEAT Ltd.
3. JK Tyres and Industries Ltd.
4. K.R.M. Tyres
5. Mahansaria Tyres Private Limited
6. MRF Limited
7. MRL Tyres Limited
8. Speedways Rubber Company
9. Sun Tyres & Wheel Systems
10. TVS Srichakra Limited

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