



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-896]

Common Alloy Aluminum Sheet from India: Final Results of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Manaksia Aluminium Company Limited (MALCO), a producer/exporter of common alloy aluminum sheet from India, received countervailable subsidies during the period of review (POR), January 1, 2023, through December 31, 2023.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Elizabeth Bueley, 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) 482-3269.

SUPPLEMENTARY INFORMATION:

Background

On August 11, 2025, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited interested parties to comment.¹ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.² Additionally, due to a backlog of

¹ See *Common Alloy Aluminum Sheet from India: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 38623 (August 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Deadlines Affected by the Shutdown of the Federal Government,” dated November 14, 2025.

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.³ Finally, on February 9, 2026, Commerce extended the deadline for issuing the final results by 15 days.⁴ Accordingly, the deadline for these final results is now March 2, 2026.

For a complete description of the events that occurred since the publication of the *Preliminary Results*, see the Issues and Decision Memorandum.⁵ 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>.

Scope of the Order

The merchandise covered by this *Order* is common alloy aluminum sheet from India. For a complete description of the scope of this *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised by the interested parties in their case and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of topics discussed in the Issues and Decision Memorandum is provided in the appendix to this notice.

Changes Since the Preliminary Results

Based on our analysis of comments from interested parties, we made no changes to MALCO’s countervailable subsidy rate calculations from the *Preliminary Results*.⁶

³ See Memorandum, “Tolling of all Case Deadlines,” dated November 24, 2025.

⁴ See Memorandum, “Extension of Deadline for Final Results of 2023 Countervailing Duty Administrative Review,” dated February 9, 2026.

⁵ See Memorandum, “Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Common Alloy Aluminum Sheet from India; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁶ For a full description of this analysis, see the Issues and Decision Memorandum.

Methodology

Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁷ For a full description of the methodology underlying all of Commerce's conclusions, *see* the Issues and Decision Memorandum.

Final Results of Administrative Review

As a result of this review, Commerce determines the following net countervailable subsidy rate exists for the period January 1, 2023 through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Manaksia Aluminum Company Limited	3.10

Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of any public announcement 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 Act and 19 CFR 351.212(b)(2), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for MALCO at the applicable *ad valorem* assessment rate listed. 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

⁷ 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.

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

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown above for MALCO 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 administrative review. For all non-reviewed firms, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the all-others rate or most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, effective upon publication of these final results, shall remain in effect until further notice.

Administrative Protective Order

This notice also serves as the final reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). 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 terms of an APO is a sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these final results in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5) and 19 CFR 351.213(h)(2).

Dated: March 2, 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. Subsidies Valuation
- V. Analysis of Programs
- VI. Discussion of the Issues
 - Comment 1: Whether the Advanced Authorization Program (AAP) Is Countervailable
 - Comment 2: Whether the Duty Drawback (DDB) Program Is Countervailable
 - Comment 3: Whether the Export Promotion of Capital Goods Scheme (EPCGS) Is Countervailable
 - Comment 4: Whether the Interest Equalization Scheme (IES) Is Countervailable
 - Comment 5: Whether the Provision of Coal for Less than Adequate Remuneration (LTAR) Program Is Countervailable
 - Comment 6a: Whether the Remission of Duties and Taxes on Export Products (RoDTEP) Program Is Countervailable
 - Comment 6b: Whether Commerce Incorrectly Calculated the Benefit Under the RoDTEP Program
- VII. Recommendation

[FR Doc. 2026-04610 Filed: 3/9/2026 8:45 am; Publication Date: 3/10/2026]