



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-533-870]

#### **Certain New Pneumatic Off-The-Road Tires 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 countervailable subsidies were provided to producers and/or exporters of certain new pneumatic off-the-road tires (OTR tires) from India, 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:** Sarah Keith, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0264.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On July 11, 2025, Commerce published in the *Federal Register* the *Preliminary Results* of this administrative review and invited comments from interested parties.<sup>1</sup> On September 17, 2025, we extended the deadline for the final results of this review to no later than January 7, 2026.<sup>2</sup> Due to the lapse in appropriations and Federal Government shutdown, on November 14,

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<sup>1</sup> See *Certain New Pneumatic Off-the-Road Tires From India: Preliminary Results of Countervailing Duty Administrative Review; 2023*, 90 FR 30863 (July 11, 2025) (Preliminary Results), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See Memorandum, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review,” dated September 17, 2025.

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 Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days. Accordingly, the deadline for these final results is now March 16, 2026.

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>4</sup> Commerce conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act).

#### Scope of the Order<sup>5</sup>

The products covered by the *Order* are OTR tires from India. For a full 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 submitted by interested parties are addressed in the Issues and Decision Memorandum. The topics discussed and the issues raised by interested parties to which we responded in the Issues and Decision Memorandum are listed in Appendix I to this notice. 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>.

#### Changes Since the *Preliminary Results*

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

<sup>4</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain New Pneumatic Off-The-Road Tires from India; 2023," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>5</sup> See *Certain New Pneumatic Off-the-Road Tires from India and Sri Lanka: Amended Final Affirmative Countervailing Duty Determination for India and Countervailing Duty Orders*, 82 FR 12556 (March 6, 2017) (*Order*).

Based on the comments received from interested parties and record information, we made certain changes from the *Preliminary Results* regarding the subsidy calculations for ATC Tires Private Limited (ATC) and Balkrishna Industries Ltd. (BKT). For a discussion of the comments and explanation of the changes, *see* the Issues and Decision Memorandum.

### Methodology

Commerce conducted this review in accordance with section 751(a)(1)(A) of the Act. For each of the subsidy programs found to be countervailable, we determine 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.<sup>6</sup> For a complete description of the methodology underlying all of Commerce's conclusions, including our reliance, in part, on facts otherwise available, including adverse facts available, pursuant to sections 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

### Companies Not Selected for Individual Examination

The Act and Commerce's regulations do not directly address the subsidy rate to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation. Section 777A(e)(2) of the Act provides that "the individual countervailable subsidy rates determined under subparagraph (A) shall be used to determine the all-others rate under section 705(c)(5) {of the Act}." Section 705(c)(5)(A) of the Act states that for companies not investigated, in general, we will determine an all-others rate by weight averaging the countervailable subsidy rates established for each of the companies individually investigated, excluding zero and *de minimis* rates or any rates based solely on the facts available.

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<sup>6</sup> *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.

Accordingly, to determine the rate for companies not selected for individual examination, Commerce's practice is to weight-average the net subsidy rates for the selected mandatory respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available.<sup>7</sup>

In the instant review, the rates calculated for the mandatory respondents, ATC and BKT, were above *de minimis* and not based entirely on facts available. Therefore, we are applying to the non-selected companies the weight-average of the net subsidy rates calculated for ATC and BKT, which we calculated using the publicly-ranged sales data submitted by ATC and BKT.

#### Final Results of the Administrative Review

We find the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

<b>Company</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
ATC Tires Private Limited <sup>8</sup>	5.96
Balkrishna Industries Ltd.	0.57
Companies Not Selected for Individual Review <sup>9</sup>	3.97

#### Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these final results 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 accordance with 19 CFR 351.224(b).

#### Assessment Rates

In accordance with section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after publication of the final results

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<sup>7</sup> See, e.g., *Certain Pasta from Italy: Final Results of the 13th (2008) Countervailing Duty Administrative Review*, 75 FR 37386, 37387 (June 29, 2010).

<sup>8</sup> As discussed in the Final Issues and Decision Memorandum, Commerce preliminarily finds ATC Tires AP Private Ltd to be cross-owned with ATC.

<sup>9</sup> See Appendix II for the list of these companies.

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

In accordance with section 751(a)(1) of the Act, Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies listed above for shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these 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 the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the disposition 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 violation subject to sanction.

#### Notification to Interested Parties

The final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(5).

Dated: March 16, 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 I

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Rate for Non-Selected Companies
- V. Subsidies Valuation Information
- VI. Analysis of Programs
- VII. Discussion of the Issues
  - Comment 1: ATC's Special Economic Zones (SEZ) Income Tax Deduction Under Section 10AA of the Income Tax Act ("Section 10AA Income Tax Deduction")
  - Comment 2: Methodology of ATC's Tax and Duty Incentives Under the SEZ and Export Oriented Unit (EOU) Program
  - Comment 3: Time Period Pertaining to ATC's Use of the SEZ Program
  - Comment 4: BKT's Import Duty Exemptions Under the Advance Authorization Scheme (AAS)
  - Comment 5: ATC's Import Duty Exemptions Under the AAS
  - Comment 6: Calculation of the Benefit from BKT's Sales Tax Deferrals
  - Comment 7: Whether the Remission of Duties and Taxes on Export Products (RoDTEP) Program Confers a Benefit
  - Comment 8: Commerce's Application of Facts Available (FA) to Export Promotion of Capital Goods (EPCGS) Licenses without Redemption Dates
  - Comment 9: BKT's EPCGS Invalidated Licenses and AAS Domestic Purchases through Invalidated Licenses, Advance Release Orders (AROs), and SEZs
  - Comment 10: Commerce's Application of Adverse Facts Available (AFA) for ATC's Use of the EPCGS Program
  - Comment 11: Whether ATC Receives a Benefit Under the State Government of Gujarat (SGOG) Preferential Water Rates Program
- VIII. Recommendation

## Appendix II

### List of Companies Not Selected for Individual Review

1. A.M. Pinard & Fils Inc
2. Aakriti Manufacturing Pvt. Ltd.
3. Ammann India Private Limited
4. Apollo Tyres Ltd.
5. Asian Tire Factory Limited.
6. Asiatic Tradelinks Private Limited.
7. Carrier Wheels Private Limited.
8. Cavendish Industries Ltd.
9. Ceat Ltd.
10. Celite Tyre Corporation.
11. Emerald Resilient Tyre Manufacturer.
12. Forech India Private Limited.
13. HRI Tires India.
14. Innovative Tyres & Tubes Limited.
15. JCB Service Ltd.
16. JK Tyre & Industries Ltd.
17. John Deere India Pvt. Ltd.
18. K.R.M. Tyres.
19. Mahansaria Tyres Private Limited.
20. MRF Limited.
21. MRL Tyres Limited (Malhotra Rubbers Ltd.).
22. Neosym Industry Limited.
23. OTR Laminated Tyres (I) Pvt. Ltd.
24. Ralson Tyres Limited
25. Royal Tyres Private Limited.
26. Rubberman Enterprises Pvt. Ltd.
27. Speedways Rubber Company.
28. Sun Tyre And Wheel Systems.
29. Sundaram Industries Private Limited.
30. Superking Manufacturers (Tyre) Pvt., Ltd.
31. TVS Srichakra Limited.
32. Tyre Experts LLP
33. Ultra Mile.