



DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-870]

Certain New Pneumatic Off-The-Road Tires from India: Amended 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) is amending the final results of the administrative review of the countervailing duty (CVD) order on certain new pneumatic off-the-road tires (OTR tires) from India, covering the period of review (POR) January 1, 2023, through December 31, 2023. Commerce is amending the final results to correct ministerial errors in the calculations for ATC Tires Private Limited (ATC), and companies not selected for individual examination.

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 March 19, 2026, Commerce published in the *Federal Register* the final results of this administrative review of the CVD order on OTR tires from India.¹ On March 23, 2026, Commerce received allegations of ministerial errors from Titan Tire Corporation (Titan) and

¹ See *Certain New Pneumatic Off-the-Road Tires from India: Final Results of Countervailing Duty Administrative Review; 2023*, 91 FR 13285 (March 19, 2026) (*Final Results*), and accompanying Issues and Decision Memorandum.

ATC.² On March 24, 2026, Commerce received an errata on the allegations of ministerial errors from Titan.³ On April 2, 2026, Commerce received rebuttal comments from Titan and ATC.⁴ Commerce is amending the *Final Results* to correct the ministerial errors.

Legal Framework

Section 751(h) of the Tariff Act of 1930, as amended (the Act), defines a “ministerial error” as including “errors in addition, subtraction, or other arithmetic function, clerical errors resulting from inaccurate copying, duplication, or the like, and any other unintentional error which the administering authority considers ministerial.”⁵ With respect to final results of administrative reviews, 19 CFR 351.224(e) provides that Commerce “will analyze any comments received and, if appropriate, correct any ... ministerial error by amending the final results of review”

Ministerial Error

Commerce reviewed the record, and we agree that certain errors alleged by ATC and Titan constitute ministerial errors within the meaning of section 751(h) of the Act and 19 CFR 351.224(f).⁶ Specifically, we find that we made inadvertent errors in the calculation of total benefits received by ATC from Special Economic Zone programs and Export Oriented Units Programs. Pursuant to 19 CFR 351.224(e), Commerce is amending the *Final Results* to reflect the correction of the ministerial errors, as described in the Ministerial Error Memorandum. Based on the corrections, BKT’s final dumping margin remains 0.57 percent, and ATC’s final dumping margin changed from 5.96 percent to 7.44 percent. The amended estimated weighted-average dumping margins are listed in the “Amended Final Results of the Administrative

² See Titan’s Letter, “Titan Tire Corporation’s Ministerial Error Comments,” dated March 23, 2026; see also ATC’s Letter, “ATC Tires Private Ltd.’s Ministerial Error Comments,” dated March 23, 2026.

³ See Titan’s Letter, “Errata Titan Tire Corporation’s Ministerial Error Comments,” dated March 24, 2026.

⁴ See Titan’s Letter, “Titan Tire Corporation’s Reply to ATC Tires Private Ltd.’s Ministerial Error Comments,” dated April 2, 2026; see also ATC’s Letter, “ATC Tires Private Ltd.’s Rebuttal to Petitioner’s Ministerial Error Comments,” dated April 2, 2026.

⁵ See 19 CFR 351.224(f).

⁶ See Memorandum, “Analysis of Ministerial Error Allegation,” dated concurrently with this notice (Ministerial Error Memorandum).

Review,” section below. For a complete discussion of the ministerial error allegation, as well as Commerce’s analysis, *see* the Ministerial Error Memorandum. The Ministerial Error Memorandum is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>.

Amended Final Results of the Administrative Review

As a result of correcting the ministerial errors described above, Commerce determines that the following estimated weighted-average dumping margins exist for the period January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
ATC Tires Private Limited	7.44
Companies Not Selected for Individual Review ⁷	4.91

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these amended 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 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

⁷ See the appendix for a list of these companies.

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

We are issuing and publishing these amended final results of administrative review in accordance with sections 751(h) and 777(i) of the Act, and 19 CFR 351.224(e).

Dated: April 22, 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 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.