



## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-533-872]

#### **Finished Carbon Steel Flanges 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 exporters of finished carbon steel flanges (steel flanges) 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:** Amber Hodak, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-8034.

#### **SUPPLEMENTARY INFORMATION:**

##### Background

On February 3, 2026, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register* and invited interested parties to comment.<sup>1</sup> For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>2</sup> The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty

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<sup>1</sup> See *Finished Carbon Steel Flanges from India: Preliminary Results and Rescission, in Part, of Countervailing Duty Administrative Review; 2023*, 91 FR 4869 (February 3, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Finished Carbon Steel Flanges from India; 2023," dated concurrently with, and hereby adopted by, this memorandum (Issues and Decision Memorandum).

Centralized Electronic Service System (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/frnotices>.

### Scope of the *Order*<sup>3</sup>

The products covered by the *Order* are steel flanges from India. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

### Analysis of Comments Received

All issues raised by interested parties in briefs are addressed in the Issues and Decision Memorandum. A list of topics discussed in the Issues and Decision Memorandum is included as an appendix to this notice.

### Changes Since the *Preliminary Results*

We made no changes to the subsidy calculations for Norma (India) Ltd. (Norma) and R.N. Gupta & Co. Ltd. (RNG) and all other producers and/or exporters from the *Preliminary Results*.

### 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 to be countervailable, Commerce finds 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>4</sup> For a full description of the methodology underlying all of Commerce's conclusions, including any determination that relied upon the use of adverse facts available, pursuant to sections 776(a) and (b) of the Act, see the Issues and Decision Memorandum.

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<sup>3</sup> See *Finished Carbon Steel Flanges from India: Countervailing Duty Order*, 82 FR 40138 (August 24, 2017) (*Order*).

<sup>4</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.

## Rate for Non-Individually Examined Companies

The Act and Commerce's regulations do not directly address the establishment of a rate to apply to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. Generally, Commerce looks to section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in a CVD 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}."

Under section 705(c)(5)(A) of the act, the all-others rate is normally an amount equal to the weighted average countervailable subsidy rates established for each of the companies individually investigated, excluding any rates that are zero, *de minimis* (*i.e.*, less than 0.5 percent), or determined entirely on the basis of facts available. Where the countervailable subsidy rates for each of the individually examined companies is zero, *de minimis*, or based entirely on facts available, section 705(c)(5)(A)(ii) of the Act provides that Commerce may use "any reasonable method to establish an all-others rate for exporters and producers not individually investigated, including averaging the weighted average countervailable subsidy rates determined for the exporters and producers individually investigated."

In this administrative review, we calculated countervailable subsidy rates for the mandatory respondents, Norma and RNG, that are not zero, *de minimis*, or based entirely on facts available. Accordingly, we are assigning to the companies under review that were not selected for individual examination a countervailable subsidy rate equal to the weighted average of the countervailable subsidy rates calculated for Norma and RNG, weighted by the mandatory

respondents' publicly ranged sales values for the merchandise under consideration, consistent with the guidance in section 705(c)(5)(A)(i) of the Act.

### Final Results of Review

As a result of this review, we determine the following net countervailable subsidy rates exist for the POR, January 1, 2023, through December 31, 2023:

<b>Company</b>	<b>Subsidy Rate (percent <i>ad valorem</i>)</b>
Norma (India) Ltd.; USK Export Private Limited; Uma Shanker Khandelwal and Co.; and Bansidhar Chiranjilal <sup>5</sup>	2.40
R.N. Gupta & Co. Ltd.	2.27
Companies Not Selected for Individual Examination <sup>6</sup>	2.32

### Disclosure

Normally, Commerce discloses the calculations performed in the 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 the notice of final results in the *Federal Register*, in accordance with 19 CFR 351.224(b). However, because Commerce made no changes from the *Preliminary Results*, there are no calculations to disclose.

### Assessment

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. 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

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<sup>5</sup> As discussed in the *Preliminary Results* PDM at 20, Commerce has found the following companies to be cross-owned with Norma (India) Ltd.: USK Export Private Limited; Uma Shanker Khandelwal and Co.; and Bansidhar Chiranjilal. This rate applies to all cross-owned companies.

<sup>6</sup> The companies not selected for individual examination are: 1) BFN Forgings Private Limited, (2) Echjay Industries Pvt. Ltd., and (3) Munish Forge Private Limited (Munish). With respect to Munish, this company reported that it changed its name from Munish Forge Private Limited to Munish Forge Limited. See *Preliminary Results* PDM at 5. In these final results, Commerce finds that Munish Forge Limited is the new name for Munish Forge Private Limited and thus are treating both names as referring to the same respondent. Further, we intend to assign both companies (Munish Forge Private Limited and Munish Forge Limited) the same cash deposit rate. For further details, see Issues and Decision Memorandum at 3.

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

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.107(e), Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review as follows: (1) the cash deposit rate for the companies listed above will be equal to the company-specific estimated individual countervailable subsidy rates determined in the final results of this review, except if the rate is less 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) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates assigned, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise has a company-specific estimated subsidy rate assigned, the applicable cash deposit rate will be that company's company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be continue to be 7.39 percent, the all-others subsidy rate established in the investigation.<sup>7</sup> These cash deposit instructions, effective upon publication of these final results, 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 return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return or

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<sup>7</sup> See *Order*.

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 sanctionable violation.

Notification to Interested Parties

Commerce is 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).

Dated: June 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. Munish Forge Private Limited Corporate Name Change
- V. Use of Facts Otherwise Available and Application of Adverse Inferences
- VI. Subsidies Valuation
- VII. Analysis of Programs
- VIII. Discussion of the Issues
  - Comment 1: Whether the Duty Drawback (DDB) Program is Countervailable
  - Comment 2: Whether the Export Promotion of Capital Goods Scheme (EPCGS) is Countervailable
  - Comment 3: Whether the Interest Equalization Scheme (IES) is Countervailable
  - Comment 4: Whether the Status Holder Incentive Scheme (SHIS) is Countervailable
  - Comment 5: Whether the Electricity Duty Exemption Under the State Government of Uttar Pradesh Investment Promotion Scheme/Infrastructure and Industrial Investment Policy (SGUP-EDE) Scheme is Countervailable
  - Comment 6: Whether the Remission of Duties and Taxes on Export Products (RoDTEP) is Countervailable
- IX. Recommendation

[FR Doc. 2026-11374 Filed: 6/5/2026 8:45 am; Publication Date: 6/8/2026]