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3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-825]

Polyethylene Terephthalate Film, Sheet, and Strip from India: Preliminary Results of Countervailing Duty Administrative Review, and Rescission, in Part; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to SRF Limited (SRF), a producer and exporter of polyethylene terephthalate film, sheet, and strip (PET film) from India. The period of review (POR) is January 1, 2024, through December 31, 2024. In addition, Commerce is rescinding the review with respect to nine companies. Interested parties are invited to comment on these preliminary results.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Jack Vachon or Suresh Maniam, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3572 or (202) 482-0176, respectively.

SUPPLEMENTARY INFORMATION:

Background

On July 1, 2002, Commerce published in the *Federal Register* the countervailing duty order on PET film from India.[1] On August 22, 2025, Commerce published in the *Federal Register* the notice of initiation of an administrative review of the *Order*.[2] On September 30, 2025, Commerce selected Polyplex Corporation, Ltd. (Polyplex) and SRF as the mandatory

[1] *See Countervailing Duty Order; Polyethylene Terephthalate Film Sheet, and Strip (PET Film) from India*, 67 FR 44179 (July 1, 2002) (*Order*).

[2] *See Initiation of Antidumping and Countervailing Duty Administrative Reviews,* 90 FR 41043 (August 22, 2025).

respondents in this administrative review.[3] On November 20, 2025, interested parties timely withdrew their review request for with respect to all companies under review except SRF; the petitioners did not withdraw their request for review regarding SRF.[4] Therefore, on November 25, 2025, because SRF was the only company remaining for which a review was requested and not withdrawn, we sent the initial questionnaire to SRF as it is the sole mandatory respondent in this review.[5]

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.[6] 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.[7] On May 15, 2026, Commerce extended the deadline for issuing the preliminary results of this review to no later than September 30, 2026.[8] On September 30, 2026, Commerce further extended the deadline for the preliminary results by seven days, until October 7, 2026.[9]

For a complete description of the events that followed the initiation of this investigation, *see* the Preliminary Decision Memorandum.[10] A list of topics discussed in the Preliminary Decision Memorandum is included in Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS, which is available

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[3] *See* Memorandum, "Respondent Selection Memorandum," dated September 30, 2025.
[4] *See* Petitioners' Letter, "Withdrawal of Request for Antidumping Duty Administrative Review,"; *see also* Chiripal Poly Films Limited's Letter, "Withdrawal of Request for Countervailing Duty Admin Review 2024 of Chiripal Poly Films Limited," dated November 20, 2025, and Polyplex USA LLC's Letter, "Withdrawal of Request for Review for Polyplex USA LLC," dated November 20, 2025.
[5] *See* Memorandum, "Respondent Selection," dated September 30, 2025.
[6] *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.
[7] *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.
[8] *See* Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated May 15, 2026.
[9] *See* Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated September 30, 2026.
[10] *See* Memorandum, "Decision Memorandum for the Preliminary Results and Partial Rescission of the Administrative Review of the Countervailing Duty Order on Polyethylene Terephthalate Film, Sheet, and Strip from India; 2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

to registered users at http://access.trade.gov. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at https://access.trade.gov/frnotices.

Scope of the *Order*

The merchandise covered by the *Order* is PET film from India. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the parties that requested a review withdraw the request within 90 days of the date of publication of the notice of initiation. Commerce received timely filed withdrawal requests with respect to nine companies. Because the withdrawal requests were timely filed, and no other parties requested a review of these companies, in accordance with 19 CFR 351.213(d)(1), Commerce is rescinding this review of the *Order* with respect to the nine companies. For a complete list of companies for which we are rescinding this administrative review, *see* Appendix II.

Methodology

Commerce is conducting this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each subsidy program found countervailable, we preliminarily find that there is a subsidy (*i.e.*, a financial contribution by an "authority" that gives rise to a benefit to the recipient, and that the subsidy is specific).[11] For a full description of the methodology underlying our conclusions, including our reliance, in part, on adverse facts available (AFA) pursuant to sections 776(a) and (b) of the Act, *see* the Preliminary Decision Memorandum.

Preliminary Results of Review

[11] *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.

Commerce preliminary determines that the following net countervailable subsidy rates exist for the period January 1, 2024, through December 31, 2024:

Company	Subsidy Rate (percent *ad valorem*)
SRF Limited	3.98 percent

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary 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).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.[12] Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.[13] Interested parties who submit case briefs or rebuttal briefs in this review must submit: (1) a table of contents listing each issue; and (2) a table of authorities.[14] All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public executive summary for each issue raised in their briefs.[15] Further, we request that interested parties limit their public executive summary

[12] *See* 19 CFR 351.309.
[13] *See* 19 CFR 351.309(d); *see also Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Procedures*).
[14] *See* 19 CFR 351.309(c)(2) and (d)(2).
[15] We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).[16]

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants, and whether any participant is a foreign national; and (3) a list of issues to be discussed. Oral presentations at the hearing will be limited to issues raised in the briefs. If a request for a hearing is made, Commerce will inform parties of the scheduled date for the hearing.[17]

Assessment Rates

In accordance with section 751(a)(2)(C) of the Act and 19 CFR 351.221(b)(4)(i), we preliminarily determined subsidy rates in the amounts shown above for SRF. Upon completion of the administrative review, consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review. We intend 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 entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

[16] *See APO and Service Procedures*.
[17] *See* 19 CFR 351.310(d).

For the companies for which the review is rescinded with these preliminary results, we will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2024, through December 31, 2024, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue appropriate assessment instructions directly to CBP no earlier than 35 days after the date of publication of this notice in the *Federal Register*.

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce also intends upon publication of the final results, to instruct CBP to collect cash deposits of the estimated countervailing duties in the amount shown for SRF on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. If the rate calculated in the final results is zero or *de minimis*, no cash deposit will be required 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 review.

For all non-reviewed firms, CBP will continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Final Results

Unless extended, we intend to issue the final results of this administrative review, which will include the results of our analysis of the issues raised in the case briefs, within 120 days of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) 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.

Notification to Interested Parties

These preliminary results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.213 and 351.221(b)(4).

Dated: October 7, 2026.

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

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Partial Rescission of Administrative Review
V. Use of Facts Otherwise Available and Adverse Inferences
VI. Subsidies Valuation Information
VII. Analysis of Programs
VIII. Recommendation

Appendix II

Companies for Which All Review Requests Were Withdrawn

1. Chiripal Poly Films Limited
2. Cosmo First Ltd.
3. Ester Industries Limited
4. Garware Hi-Tech Films Limited
5. Garware Polyester Ltd.
6. Jindal Poly Films Ltd.
7. JPFL Films Private Limited
8. Polyplex Corporation Ltd.
9. Vacmet India Ltd.

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