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DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-910]

Paper File Folders from India: Final Results of Antidumping Duty Administrative Review; 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Navneet Education Limited (Navneet) made sales of paper file folders from India in the United States at prices below normal value (NV) during the period of review (POR) May 17, 2023, through October 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Colin Thrasher, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3004.

SUPPLEMENTARY INFORMATION:

Background

On May 13, 2026, Commerce published in the *Federal Register* the *Preliminary Results* of this administrative review and invited interested parties to comment.[1] On August 10, 2026, we extended the deadline for issuance of these final results by 53 days.[2] On October 29, 2026, we extended the deadline for the final results by an additional seven days.[3] Accordingly, the

[1] *See Paper File Folders from India: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023-2024*, 91 FR 27007 (May 13, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.
[2] *See* Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated August 10, 2026.
[3] *See* Memorandum, 'Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated October 29, 2026.

deadline for these final results is now November 9, 2026. Commerce conducted this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act).

For a complete description of the events that occurred since Commerce published the *Preliminary Results*, *see* the Issues and Decision Memorandum.[4] 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/frnotices.

Scope of the *Order*[5]

The products covered by the *Order* are paper file folders 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 in the case and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as an Appendix.

Changes Since the *Preliminary Results*

Based on our review of the record, Commerce made certain revisions to the margin calculations for Navneet. For a detailed discussion of the changes since the *Preliminary Results*, *see* the Issues and Decision Memorandum.

Final Results of the Administrative Review

Commerce determines that the following weighted-average dumping margin exists for the period May 17, 2023, through October 31, 2024:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Navneet Education Limited	5.73

[4] *See* Memorandum, "Issues and Decision Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Paper File Folders from India; 2023-2024," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[5] *See Paper File Folders from the People's Republic of China, India, and the Socialist Republic of Vietnam: Antidumping Duty Orders; and Paper File Folders from India: Countervailing Duty Order,* 88 FR 81048 (November 21, 2023) (*Order*).

Disclosure

Commerce intends to disclose to parties in this proceeding the calculations performed for the final results of this review within five days of a 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).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. Because Navneet's weighted-average dumping margin is not zero or *de minimis* (*i.e.*, less than 0.5 percent) in the final results of this review, we calculated an importer-specific assessment rate based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of those same sales in accordance with 19 CFR 351.212(b)(1). Where an importer-specific assessment rate is zero or *de minimis* (*i.e.*, less than 0.5 percent), the entries by that importer will be liquidated without regard to antidumping duties. The final results of this administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.[6]

Commerce's "reseller policy" will apply to entries of subject merchandise during the POR produced by the company included in these final results of review for which the reviewed company did not know that the merchandise it sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instance, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.[7]

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[6] *See* section 751(a)(2)(C) of the Act.

[7] For a full discussion of this practice, *see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties,* 68 FR 23954 (May 6, 2003).

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 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

The following cash deposit requirements will be effective for all shipments of paper file folders from India entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for Navneet will be equal to the weighted-average dumping margin established in these final results; (2) for merchandise exported by producers or exporters not covered in this review but covered in a prior completed segment of this proceeding, the cash deposit rate will continue to be the company-specific rate published in the most recently completed segment of this proceeding in which the producer or exporter participated; (3) if the exporter is not a firm covered in this review or the less-than-fair-value (LTFV) investigation, but the producer is, then the cash deposit rate will be the cash deposit rate established for the most recently completed segment for the producer of the subject merchandise; and (4) the cash deposit rate for all other producers and exporters will continue to be the all-others rate established in the LTFV investigation (*i.e.*, 13.44 percent *ad valorem*).[8] These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing 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

[8] *See Order*, 88 FR at 81049.

reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of countervailing duties.

Administrative Protective Order (APO)

This notice serves as the only 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 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 the terms of an APO is a violation subject to sanction.

Notification to Interested Parties

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

Dated: November 9, 2026.

Kasey O'Connor,
Deputy General Counsel,
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. Changes Since the *Preliminary Results*
IV. Scope of the *Order*
V. Discussion of the Issues
    Comment 1: Constructed Value (CV) Profit
    Comment 2: CV Selling Expenses
    Comment 3: Calculation of Foreign Unit Price in Dollars (FUPDOL)
VI. Recommendation

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