This document is scheduled to be published in the Federal Register on 2026-11-25 and available online at https://www.federalregister.gov/d/2026-24011, and on https://govinfo.gov

: 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-869]

Certain New Pneumatic Off-the-Road Tires from India: Final Results of Antidumping Duty Administrative Review; 2024-2025

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that certain producers/exporters subject to this review made sales of subject merchandise at less than normal value (NV) during the period of review (POR), March 1, 2024, through February 28, 2025.

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

FOR FURTHER INFORMATION CONTACT: Maria Papakostas or Seth Brown, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0086 or (202) 482-0029, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 1, 2026, Commerce published the *Preliminary Results* and invited comments from interested parties.[1] On September 15, 2026, Commerce extended the deadline for the final results by 36 days.[2] On October 1, 2026, Titan Tire Corporation (the petitioner), ATC Tires Private Ltd. and ATC AP Tires Private Limited (collectively, ATC), Balkrishna Industries Limited (BKT), and Mahansaria Tyres Private Limited (MTPL) submitted timely-filed case

[1] *See Certain New Pneumatic Off-the-Road Tires from India: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2024–2025*, 91 FR 32379 (June 1, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

[2] *See* Memorandum, "Extension of Deadline for Final Results of 2024-2025 Antidumping Duty Administrative Review," dated September 15, 2026.

briefs.[3] On October 9, 2026, the petitioner, ATC, and MTPL submitted timely-filed rebuttal briefs.[4] On October 15, 2026, Commerce further extended the deadline for the final results until November 20, 2026.[5]

For a complete description of the events that followed the *Preliminary Results*, *see* the Issues and Decision Memorandum.[6] The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS), which 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.

Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

Scope of the *Order*[7]

The merchandise covered by the *Order* is certain new pneumatic off-the-road tires from India. For a full description of the scope of the *Order*, *see* the Issues and Decision Memorandum.

Analysis of the Comments Received

All issues raised in the case and rebuttal briefs are addressed in the Issues and Decision Memorandum. A list of the issues which parties raised, and to which we respond to in the Issues and Decision Memorandum, is attached as Appendix I to this notice.

---

[3] *See* Petitioner's Letter, "Case Brief of Titan Tire Corporation," dated October 1, 2026; ATC's Letter, "Case Brief of ATC Tires Private Ltd., ATC Tires AP Private Ltd., and Yokohama Off-Highway Tires America, Inc.," dated October 1, 2026; Balkrishna Industries Ltd.'s Letter, "Letter in Lieu of Case Brief," dated October 1, 2026; and MTPL's Letter, "MTPL Case Brief," dated October 1, 2026.

[4] *See* Petitioner's Letter, "Rebuttal Brief of Titan Tire Corporation," dated October 9, 2026; ATC's Letter, "Rebuttal Brief of ATC Tires Private Ltd., ATC Tires AP Private Ltd., and Yokohama Off-Highway Tires America, Inc.," dated October 9, 2026; and MTPL's Letter, "MTPL Rebuttal Case Brief," dated October 9, 2026.

[5] *See* Memorandum, "Second Extension of Deadline for Final Results of Antidumping Duty Administrative Review; 2024-2025," dated October 15, 2026.

[6] *See* Memorandum, "Issues and Decision Memorandum for the Final Results of the 2024-2025 Antidumping Duty Administrative Review of Certain New Pneumatic Off-the-Road Tires from India," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

[7] *See Certain New Pneumatic Off-the-Road Tires from India: Antidumping Duly Order*, 82 FR 12553 (March 6, 2017) (*Order*); *see also Certain New Pneumatic Off-the-Road Tires from India: Notice of Correction to Antidumping Duty Order*, 82 FR 25598 (June 2, 2017) (*Correction*).

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made certain changes to the weighted-average dumping margin for ATC.[8]

Rate for Non-Individually Examined Companies

The Act and Commerce's regulations do not address the rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the weighted-average dumping margin for respondents that were not individually examined in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally an amount equal to the weighted average dumping margins established for exporters and producers individually investigated, excluding any rates that are zero, *de minimis*, or based entirely on facts available.

In this administrative review, we calculated weighted-average dumping margins for ATC and MTPL that are not zero, *de minimis*, or based entirely on facts available. Accordingly, we assigned to the companies under review that were not selected for individual examination a weighted-average dumping margin equal to the weighted average of the estimated weighted-average dumping margins calculated for ATC and MTPL, weighted by their publicly ranged U.S. sales values, consistent with the guidance in section 735(c)(5)(A) of the Act.[9] The companies not selected for individual examination are listed in Appendix II.

---

[8] *See* Issues and Decision Memorandum.

[9] With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the dumping margins calculated for the examined respondents; (B) a simple average of the dumping margins calculated for the examined respondents; (C) a weighted-average of the dumping margins calculated for the examined respondents using each company's publicly ranged U.S. sale quantities for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) the most appropriate rate for all other producers and exporters. *See, e.g., Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part,* 75 FR 53661, 53663 (September 1, 2010); *see also* Memorandum, "Calculation of the Non-Selected Company Rate for the Final Results," dated concurrently with this notice.

Final Results of Review

As a result of this review, we determine the following estimated weighted-average dumping margins exist for the period March 1, 2024, through February 28, 2025:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
ATC Tires Private Ltd.; ATC Tires AP Private Limited	2.17
Mahansaria Tyres Private Limited	1.07
Review-Specific Rate for Non-Selected Companies[10]	2.00

Disclosure

Commerce intends to disclose the calculations and analysis performed in connection with the final results of this administrative review to interested parties within five days of any public announcement or, if there is no public announcement, within five days of the publication date of this notice 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 will determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise covered by the final results of this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication date 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).

Commerce calculated importer-specific assessment rates on the basis of the ratio of the total amount of dumping calculated for each importer's examined sales to the total entered value of those sales. Because ATC and MTPL did not report the actual entered value for their U.S. sales, we calculated importer-specific, per-unit assessment rates on the basis of the ratio of the

[10] The exporters or producers not selected for individual review are listed in Appendix II.

total amount of dumping calculated for the importer's examined sales to the total quantity of those sales.[11] Where an importer specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.[12]

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise during the POR produced by ATC or MTPL for which they did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate those entries at the all-others rate calculated in the less-than-fair-value (LTFV) investigation if there is no rate for the intermediate company(ies) involved in the transaction.[13]

Finally, for the companies listed in Appendix II which were not selected for individual review, we will assign an assessment rate based on the review-specific rate, as described in the "Rate for Non-Individually Examined Companies" section, above.[14]

Cash Deposit Requirements

The following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date 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 the companies listed above will be that established in the final results of this review; (2) for previously investigated or reviewed companies not covered by this review, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, or the LTFV investigation, but the manufacturer is, then the cash deposit rate will be the rate established for the most recent segment for the manufacturer of the merchandise; and (4) the cash deposit rate for all other

---

[11] *See* 19 CFR 351.212(b)(1).
[12] *See* 19 CFR 351.106(c)(2); *see also Antidumping Proceeding: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification*, 77 FR 8101, 8103 (February 14, 2012).
[13] For a full discussion of this practice, *see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).
[14] *See* section 735(c)(5)(A) of the Act.

manufacturers or exporters will continue to be zero percent, the all-others rate established in the LTFV investigation.[15] These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also 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 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, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

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), which continues to govern business proprietary information in this segment of the proceeding. 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 the terms of an APO is a sanctionable violation.

Notification of Interested Parties

This notice is 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: November 20, 2026.

Kasey O'Connor,
Deputy General Counsel,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.

[15] *See Order*, 82 FR at 12554; *see also Correction*, 82 FR at 25599.

Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Changes Since the *Preliminary Results*
V. Discussion of the Issues
    Comment 1: Differential Pricing Analysis
    Comment 2: Whether to Grant a Constructed Export Price (CEP) Offset to ATC and MTPL
    Comment 3: Calculation of the Indirect Selling Expense Ratio for ATC's U. S. Affiliate, Yokohama Off-Highway Tires America, Inc. (YOHTA)
    Comment 4: Calculation of the Export Subsidy Offset for ATC
    Comment 5: Correcting ATC's Margin Calculations
    Comment 6: Whether to Apply Adverse Facts Available (AFA) to ATC for its Reported Costs
    Comment 7: Whether to Revise MTPL's Reported Variable Overhead Cost (VOH)
VI. Recommendation

Appendix II

Companies Not Selected for Individual Examination

1. Apollo Tyres Ltd.
2. Asian Tire Factory Ltd.; Lyallpur Rubber Mills
3. CEAT Ltd.
4. Emerald Resilient Tyre Manufacturer
5. HRI Tires India
6. Innovative Tyres & Tubes Limited
7. JK Tyres and Industries Ltd.
8. K.R.M. Tyres
9. MRF Limited
10. MRL Tyres Limited aka Malhotra Rubbers Ltd.
11. Speedways Rubber Company
12. TOT Tyres Private Limited
13. TVS Srichakra Limited

[FR Doc. 2026-24011 Filed: 11/24/2026 8:45 am; Publication Date: 11/25/2026]