This document is scheduled to be published in the Federal Register on 2026-11-25 and available online at **https://www.federalregister.gov/d/2026-24012**, and on **https://govinfo.gov**

3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-919]

Mattresses from India: Preliminary Results and Rescission, in Part, 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) preliminarily determines that 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 August 31, 2025. In addition, we are rescinding the review with respect to four companies. Interested parties are invited to comment on these preliminary results of review.

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

FOR FURTHER INFORMATION CONTACT: Tyler Gartner or Christopher Maciuba, 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) 482-0182 or (202) 482-0413, respectively.

SUPPLEMENTARY INFORMATION:

Background

On December 8, 2025, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the antidumping duty (AD) order on mattresses from India.[1] On January 22, 2026, Commerce selected Varahamurti Flexirub International (VFI) and Parshva Mattress and Foam (Parshva) as the mandatory respondents in

[1] *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 56725 (December 8, 2025); *see also Mattresses from India, Kosovo, Mexico, and Spain: Antidumping Duty Orders*, 89 FR 73357 (September 10, 2024) (*Order*).

this review.[2] On May 4, 2026, Commerce selected Duroflex, Ltd. (Duroflex) as an additional mandatory respondent.[3] In accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), on August 3, 2026, we extended the deadline for the preliminary results of this review until November 20, 2026.[4]

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.[5] A list of the topics discussed in the Preliminary Decision Memorandum is attached as Appendix I to this notice. The Preliminary 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 Preliminary Decision Memorandum can be accessed directly at https://access.trade.gov/frnotices.

Scope of the *Order*

The merchandise subject to the *Order* are mattresses from India. For a complete description of the scope of the *Order*, *see* the Preliminary Decision Memorandum.

Rescission of Administrative Review, in Part

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an AD order where it concludes that there were no suspended entries of subject merchandise during the POR.[6] Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate for the review period.[7] Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the AD

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[2] *See* Memorandum, "Respondent Selection," dated January 22, 2026.
[3] *See* Memorandum, "Additional Respondent Selection," dated May 4, 2026.
[4] *See* Memorandum, "Extension of Preliminary Results," dated August 3, 2026.
[5] *See* Memorandum, "Decision Memorandum for the Preliminary Results of the 2024-2025 Administrative Review of the Antidumping Duty on Mattresses from India," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).
[6] *See, e.g.*, *Certain Carbon and Alloy Steel Cut-to Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021*, 88 FR 4154 (January 24, 2023).
[7] *See* 19 CFR 351.212(b)(1).

assessment rate calculated for the POR.[8] Commerce notified all interested parties of its intent to rescind the instant review regarding the companies listed in Appendix II because there were no reviewable, suspended entries of subject merchandise from these companies during the POR and invited interested parties to comment.[9] No party commented on this memorandum. In the absence of any suspended entries of subject merchandise from these companies during the POR, we are rescinding this administrative review for the companies listed in Appendix II, in accordance with 19 CFR 351.213(d)(3).

Methodology

Commerce is conducting this review in accordance with section 751(a) the Act. Export price and constructed export price are calculated in accordance with section 772 of the Act. NV is calculated in accordance with section 773 of the Act. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

Rate for Non-Individually Examined Companies

The Act does not 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(c)(2) of the Act. However, Commerce's regulation at 19 CFR 351.109(g) states that Commerce will determine the rate for non-selected companies by following the process set forth in 19 CFR 351.109(f)(1), which generally parallels the process for determining the all-others rate in an investigation under section 735(c)(5) of the Act. Under section 735(c)(5)(A) of the Act and 19 CFR 351.109(f)(1)(i), for companies not investigated, in general, Commerce will determine an all-others rate by weighted averaging the estimated

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[8] *See, e.g.*, *Shanghai Sunbeauty Trading Co. v. United States*, 380 F.Supp.3d 1328, 1337 (CIT 2019), at 12 (referring to section 751(a) of the Act, the U.S. Court of International Trade held that "{w}hile the statute does not explicitly require that an entry be suspended as a prerequisite for establishing entitlement to a review, it does explicitly state the determined rate will be used as the liquidation rate for the reviewed entries. This result can only obtain if the liquidation of entries has been suspended"; *see also Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018-2019*, 86 FR 36102, and accompanying Issues and Decision Memorandum at Comment 4; and *Solid Fertilizer Grade Ammonium Nitrate from the Russian Federation: Notice of Rescission of Antidumping Duty Administrative Review*, 77 FR 65532 (October 29, 2012) (noting that "for an administrative review to be conducted, there must be a reviewable, suspended entry to be liquidated at the newly calculated assessment rate").

[9] *See* Memorandum, "Notice of Intent to Rescind Administrative Review, In Part," dated July 20, 2026.

weighted-average dumping margins established for each of the individually investigated exporters and producers, excluding any zero and *de minimis* (*i.e.*, less than 0.5 percent) margins, and any margins determined entirely under section 776 of the Act (*i.e.*, based entirely on the facts available). Section 735(c)(5)(B) of the Act and 19 CFR 351.109(f)(2)(iii) elaborate that where the estimated weighted-average dumping margins established for all individually investigated exporters and producers are zero, *de minimis*, or determined entirely under section 776 of the Act (*i.e.*, based entirely on the facts available), Commerce may use any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated,

In this review, because the rates calculated for Parshva and Duroflex are based entirely on facts available, we are preliminarily assigning Sheela Foam Limited, which was not selected for individual examination, a dumping margin based on the rate calculated for VFI.

Preliminary Results of Review

As a result of this review, we preliminarily determine the following estimated weighted-average dumping margins exist for the period March 1, 2024, through August 31, 2025:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
Varahamurti Flexirub Industries Private Limited	31.12
Parshva Mattress and Foam	42.76*
Duroflex Ltd.	42.76*
Sheela Foam Limited	31.12

* Rate based on facts available with adverse inferences.

Disclosure

Commerce intends to disclose its calculations 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.[10] 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.[11] 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.[12] Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.[13] 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.[14] Further, we request that interested parties limit their public executive summary 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).[15]

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

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[10] *See* 19 CFR 351.309(c)(1)(ii); *see also* 19 CFR 351.303 (for general filing requirements).
[11] *See* 19 CFR 351.309.
[12] *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*).
[13] *See* 19 CFR 351.309(c)(2) and (d)(2).
[14] We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.
[15] *See APO and Service Procedures*.

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.[16]

Assessment Rates

Upon completion of this administrative review, pursuant to section 751(a)(2)(A) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. If the weighted-average dumping margins for Duroflex and Parshva continue to be based upon total AFA for the final results of this review, Commerce will instruct CBP to assess antidumping duties on subject merchandise sold by Duroflex or Parshva and entered, or withdrawn from warehouse, for consumption during the POR at a rate equal to the weighted-average dumping margin in the final results. The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by this review and for future deposits of estimated duties, where applicable.[17]

If VFI's weighted-average dumping margin is not zero or *de minimis* (*i.e.*, less than 0.50 percent) in the final results of this review, Commerce intends to calculate 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. Where we do not have entered values for all U.S. sales to a particular importer, we will calculate an importer-specific, per-unit assessment rate on the basis of the ratio of the total amount of dumping calculated for the importer's examined sales to the total quantity of those sales.[18] To determine whether an importer-specific, per-unit assessment rate is *de minimis*, in accordance with 19 CFR 351.106(c)(2), we also will calculate an importer-specific *ad valorem* ratio based on estimated

[16] *See* 19 CFR 351.310(d).
[17] *See* section 751(a)(2)(C) of the Act.
[18] *See* 19 CFR 351.212(b)(1).

entered values. If VFI's weighted-average dumping margin is zero or *de minimis* or where an importer-specific *ad valorem* assessment rate is zero or *de minimis*, we will instruct CBP to liquidate appropriate entries without regard to antidumping duties.[19]

In accordance with Commerce's "automatic assessment" practice, for entries of subject merchandise during the POR produced by VFI for which it did not know that the merchandise was destined for the United States, we intend to 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.[20]

For Duroflex and Parshva, we preliminarily assigned rates based entirely on facts available with an adverse inference. The final results of this 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.[21]

For Sheela Foam, which was not selected for individual review, we will assign an assessment rate based on the review-specific rate, calculated as noted in the "Rate for Non-Individually Examined Companies" section, above. The final results of this 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.[22]

For the companies listed in Appendix II for which the review is being rescinded, Commerce will instruct CBP to assess antidumping duties on all appropriate entries. Antidumping duties shall be assessed at rates equal to the cash deposit rate for estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue

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[19] *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).
[20] For a full discussion of this practice, *see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).
[21] *See* section 751(a)(2)(C) of the Act.
[22] *See* section 751(a)(2)(C) of the Act.

rescission instructions to CBP no earlier than 35 days after the date of publication of this notice 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 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, 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) 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 manufacturers or exporters will continue to be 13.35 percent, the all-others rate established in the LTFV investigation.[23] These cash deposit requirements, when imposed, shall remain in effect until further notice.

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.

[23] *See Order*.

Notification to Interested Parties

We are issuing and publishing these preliminary results of review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

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.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Partial Rescission of Review
V. Use of Facts Available and Adverse Inferences
VI. Rate for the Non-Selected Company
VII. Discussion of the Methodology
VIII. Currency Conversion
IX. Recommendation

Appendix II

Companies With No Reviewable Entries

1. Charles Fibres Private Limited
2. Cocomats International
3. Manglam Arts
4. Raj Mahal Fabrics

[FR Doc. 2026-24012 Filed: 11/24/2026 8:45 am; Publication Date: 11/25/2026]