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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION NO. 05/2025-Customs (ADD)

New Delhi, the 21 March, 2025

G.S.R...(E). – Whereas, in the matter of ‘Poly Vinyl Chloride Paste Resin’ (hereinafter referred to as the ‘subject goods’) falling under tariff items 3904 10 10, 3904 10 20, 3904 10 90, 3904 21 00, 3904 22 00, 3904 30 10, 3904 30 90, 3904 40 00, 3904 90 00 and 3904 90 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the ‘Customs Tariff Act’), originating in or exported from China PR, Korea RP, Malaysia, Norway, Taiwan and Thailand (hereinafter referred to as the ‘subject countries’) and imported into India, the designated authority *vide* its preliminary findings No. 6/17/2023-DGTR, published in the Gazette of India, Extraordinary, Part I, Section 1, dated 26th April, 2024, had recommended imposition of provisional anti-dumping duty on the imports of subject goods, originating and exported from the subject countries;

And, whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed provisional anti-dumping duty on the subject goods with effect from 13th June, 2024, *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 09/2024-Customs (ADD), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S. R. 323(E), dated 13th June, 2024;

And, whereas, the designated authority in its final findings *vide* notification No. 6/17/2023-DGTR, published in the Gazette of India, Extraordinary, Part I, Section 1, dated 24th December, 2024, while confirming the preliminary findings, dated 26th April, 2024, has come to the conclusion that-

- (i) the product under consideration that has been exported to India from the subject countries are at dumped prices;
- (ii) the domestic industry has suffered material injury;
- (iii) the injury has been caused to the domestic industry by the dumped imports of subject goods originating in, or exported from, the subject countries;

And, whereas, Kaneka Paste Polymer SDH BHD, Malaysia, have furnished the price undertaking under rule 15 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (hereinafter referred to as the said Rules), so as not to export subject goods below such price and the designated authority has accepted the price undertaking for the subject goods as per the terms and conditions set out in the said undertaking;

And, whereas, the designated authority has recommended imposition of definitive anti-dumping duty on imports of the subject goods, originating in or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the said Rules, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the Tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at a rate equal to the amount as specified in the corresponding entry

in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the following Table, namely:-

Table

S. No.	Tariff item	Description of goods	Country of origin	Country of exports	Producer	Duty amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	39041010, 39041020, 39041090, 39042100, 39042200, 39043010, 39043090, 39049000, 39044000 or 39049090##	'Poly Vinyl Chloride Paste Resin', also known as Emulsion PVC Resin#	China PR	Any country including China PR	Formosa Industries (Ningbo) Co., Ltd.	595	MT	USD
2	-do-	-do-	China PR	Any country including China PR	Shenyang Chemical Co., Ltd.	248	MT	USD
3	-do-	-do-	China PR	Any country including China PR	Any producer other than S. No. 1 and 2 mentioned above	707	MT	USD
4	-do-	-do-	Any country other than China PR, Korea, Malaysia, Taiwan, Thailand and Norway	China PR	Any producer	707	MT	USD
5	-do-	-do-	Korea RP	Any country including Korea RP	Hanwha Solutions Corporation	NIL	MT	USD
6	-do-	-do-	Korea RP	Any country including	Any producer other than	89	MT	USD

				Korea RP	S. No. 5 mentioned above			
7	-do-	-do-	Any country other than China PR, Korea, Malaysia, Taiwan, Thailand and Norway	Korea RP	Any producer	89	MT	USD
8	-do-	-do-	Malaysia	Any country including Malaysia	Any producer	516	MT	USD
9	-do-	-do-	Any country other than China PR, Korea, Malaysia, Taiwan, Thailand and Norway	Malaysia	Any producer	516	MT	USD
10	-do-	-do-	Taiwan	Any country including Taiwan	Formosa Plastics Corporation	247	MT	USD
11	-do-	-do-	Taiwan	Any country including Taiwan	Any producer other than S. No. 10 mentioned above	373	MT	USD
12	-do-	-do-	Any country other than China PR, Korea, Malaysia, Taiwan, Thailand and Norway	Taiwan	Any producer	373	MT	USD
13	-do-	-do-	Thailand	Any country including	TPC Paste Resin Co.,	343	MT	USD

				Thailand	Ltd.			
14	-do-	-do-	Thailand	Any country including Thailand	Any producer other than S. No. 13 mentioned above	421	MT	USD
15	-do-	-do-	Any country other than China PR, Korea, Malaysia, Taiwan, Thailand and Norway	Thailand	Any producer	421	MT	USD
16	-do-	-do-	Norway	Any country including Norway	Any producer	495	MT	USD
17	-do-	-do-	Any country other than China PR, Korea, Malaysia, Taiwan, Thailand and Norway	Norway	Any producer	495	MT	USD

The following products are excluded from the scope of the product under consideration (PUC):

- a) PUC with a K-value below 60K
- b) PVC Blending Resin
- c) Co-polymers of PVC Paste Resin
- d) Battery separator resins
- e) Biovyn™ produced from renewable/bio feedstock and accompanied by an acceptable proof of sustainability.

The customs classification is indicative only and not binding on the scope of the product under consideration.

Provided that no anti-dumping duty shall be imposed on the subject goods produced and exported by Kaneka Paste Polymer SDH BHD, Malaysia, when imported into India.

2. The anti-dumping duty imposed under this notification shall be effective for a period of five years from the date of imposition of the provisional anti-dumping duty, that is, the 13th June, 2024, unless revoked, amended or superseded earlier, and shall be payable in Indian currency:

Provided that the said anti-dumping duty shall not be levied for the period commencing from the date of the lapse of the provisional anti-dumping duty, that is, the 12th December, 2024, up to the preceding day of the publication of this notification in the Official Gazette.

Explanation 1.- For the purposes of this notification, rate of exchange applicable for the purposes of calculation of the anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Customs Act.

Explanation 2.- The landed value of imports for the purpose of this notification shall be the assessable value as determined by the customs under the Customs Act and includes all duties of customs except duties under sections 3, 8B, 9 and 9A of the Customs Tariff Act.

[F. No. CBIC-190354/63/2024-TRU Section-CBEC]



(Dilmil Singh Soach)

Under Secretary to the Government of India

