AKDENİZ İHRACATÇI BİRLİKLERİ
GENEL SEKRETERLİĞİ

Sayı: 17812098-TİM.AKİB.GSK.SAN.2025/490-5135 Mersin, 23/09/2025
Konu: Hindistan/Anti-Damping Soruşturması

Sayın Üyemiz,

Ticaret Bakanlığından iletilen yazıda, Hindistan tarafından ülkemiz menşeli **“Soda Külü”** (soda ash) (2836.20 Gümrük Tarife Pozisyonu altında yer alan) ithalatına karşı bir anti-damping soruşturması yürütüldüğü ifade edilerek konuya ilişkin olarak, Yeni Delhi Ticaret Müşavirliğimizden alınan bir e-posta ile söz konusu anti-damping soruşturması kapsamında bir örneği de ekte yer alan Bakanlık tarafından verilen nihai karara esas oluşturacak nihai bildirim raporunun iletildiği belirtilmiştir.

Bahse konu raporun incelenmesinden de anlaşılacağı üzere, ilgili tarafların olası görüşlerini 26 Eylül 2025 tarihine kadar raporda belirtilen e-posta adreslerine iletebilecekleri belirtilmektedir.

Bilgilerini rica ederim.

H. Okan ŞENEL
Genel Sekreter V.

Ek: Nihai Bildirim Raporu (57 sayfa)

Hasan Okan Şenel tarafından 5070 sayılı kanun gereğince güvenli elektronik imza ile imzalanmıştır.

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Ayrıntılı bilgi için: Osman Bülbül - Şef

F. No. 6/31/2024-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Trade Remedies
4th Floor, Jeevan Tara Building, 5 Parliament Street, New Delhi – 110001

Dated:21.09.2025

DISCLOSURE STATEMENT
Case No. AD (OI)-29/2024

Subject: Disclosure Statement in the anti-dumping investigation concerning imports of "Soda Ash" originating in or exported from Turkey, Russia, USA and Iran / UAE

1. In accordance with Rule 16 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time, I am directed by the Designated Authority to disclose the essential facts under consideration before the Designated Authority in the matter relating to the anti-dumping investigation concerning imports of "Soda Ash" originating in or exported from Turkey, Russia, USA and Iran / UAE.

2. This disclosure statement comprises of the following four sections:

   Section I: General Disclosure
   Section II: Determination of Normal Value, Export Price, and Dumping Margin
   Section III: Assessment of Injury and Causal Link
   Section IV: Methodology for arriving at the non-injurious price (confidential copy for the domestic industry only)

3. The sections cited above contain essential facts under consideration of the Designated Authority, which would form the basis for the final findings. The reproduction of facts does not tantamount to either acceptance or rejection of any fact/argument/submission. Arguments raised/submissions made by the interested parties during the course of the present investigation are reflected in this disclosure statement to the extent they are considered relevant to this investigation by the Designated Authority.

4. Notwithstanding the facts given in this disclosure statement (including facts given on a confidential basis), the Designated Authority would consider all replies given on merit, in order to arrive at a final determination.

5. '***' in this disclosure statement represents information furnished by interested parties on confidential basis and so considered by the Designated Authority under the Rules.

6. Interested parties may offer their comments, if any, in the form of soft copy, latest **26th September 2025,** by email to jd12-dgtr@gov.in, ad12-dgtr@gov.in, dir15-dgtr@gov.in and consultant-dgtr@govcontractor.in. Interested parties are requested not to repeat their earlier submissions if already included and addressed in this disclosure statement.

7. Since anti-dumping investigations are time bound, the Designated Authority shall not entertain any request for extension of time.

8. This issues with the approval of the Designated Authority.

Sd/-
(Rajiv Kumar Soni, ITS)
Director (Foreign Trade)
DGTR, New Delhi
Email ID: jd12-dgtr@gov.in

To,
All interested parties

SECTION I

GENERAL DISCLOSURE

A. BACKGROUND OF THE CASE

1. Whereas, Alkali Manufacturers Association of India (AMAI) (hereinafter referred to as the 'Applicant' or 'Applicant Association') has filed an application before the Designated Authority (hereinafter referred to as the "Authority"), on behalf of the DCW Ltd., Nirma Ltd., RSPL Ltd., Tata Chemicals Limited., and GHCL Ltd. (hereinafter referred to as the 'Applicant Companies'), in accordance with the Act and the Rules for initiation of an anti-dumping investigation concerning imports of "Soda Ash" (hereinafter referred to as "subject goods") originating in or exported from Russia, Turkey, USA and Iran/UAE (hereinafter referred to as the "subject countries") and has requested the imposition of anti-dumping.

2. And whereas, the Authority, on the basis of prima facie evidence submitted by the Applicant, issued a public notice vide notification no. 06/31/2024- DGTR dated 30th September 2024, published in the Gazette of India, Extraordinary, initiating the anti-dumping investigation in accordance with Rule 5 of the Rules to determine the existence, degree, and effect of the alleged dumping of the subject goods, originating in or exported from the said subject countries, and to recommend the amount of anti-dumping duty, which if levied, would be adequate to remove the alleged injury to the domestic industry.

B. PROCEDURE

3. The procedure described hereinbelow has been followed with regard to the investigation:
    i. The Authority notified the embassies of the subject countries in India about the receipt of the present application before proceeding to initiate the investigation in accordance with Rule 5(5) of the Anti-Dumping Rules.
    ii. The Authority issued a notification dated 30th September 2024, published in the Gazette of India, Extraordinary, initiating an investigation concerning the imports of the subject goods from the subject countries.
    iii. In accordance with Rule 6(2), the Authority sent a copy of the initiation notification to the embassy of the subject countries in India and known producers and exporters from the subject countries.
    iv. The Authority also provided a copy of the initiation notification to the known importers/users in India who are known to be associated with the subject goods, and requested them to make their views known in writing within the prescribed time limit.
    v. The Authority also provided a copy of the non-confidential version of the application to the known producers/exporters and to the embassies of the subject countries in India, in accordance with Rule 6(3) of the Rules. A copy of the nonconfidential version of the application was circulated to the other interested parties.
    vi. The embassies of the subject countries in India were also requested to advise the producers/exporters in their country to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire sent to the producers/exporters was also

sent to them along with the names and addresses of the known producers/exporters from the subject countries.

vii. The Authority sent questionnaires to the following known producers/ exporters in the subject countries calling for necessary information in accordance with Rule 6(4) of the Rules.

a. Abadan Sulfurin Company
b. Kaveh Soda Chemical Industries Co.
c. Semnan Soda Ash Co.
d. Shiraz Petrochemical Company
e. M/s Trade House Ltd (Bashkirian Chemistry)
f. Open Joint Stock Company "Berezniki Soda Works"
g. JSC Bashkirian Chemistry
h. SASS SODA ASH SALES & SERVICES
i. M/s Public Stock Company, Crimea Soda Plant,
j. Eti Soda
k. Soda Senayii
l. Kazan Soda Electric
m. FMC lndustrial Chemicals
n. Solvay Soda Ash
o. General Chemicals lndustrial Products
p. ANSAC
q. FMC Corporation
r. CINER Resources LP
s. Ciner Wyoming LLC
t. Ciner Resources corporation

viii. In response to the initiation notification of the subject investigation, following producers/exporters from the subject countries have responded by filing questionnaire response:

a. Limited Liability Company Trade House "Bashkirian Chemistry" Russia
b. Joint Stock Company "Bashkir Soda Company" Russia
c. Joint Stock Company "Berezniki Soda Factory" Russia
d. Dmc Delta Danismanlik Ve Ticaret A.S.
e. Pacific Waters Dmcc
f. Pontus Trading Dmcc
g. Tutti Dmcc
h. Sisecam DIS Ticaret A.S.
i. Turkiye Sise ve Cam Fabrikalanı AS.,
j. Uniworld Global FZCO
k. Sisecam Wyoming LLC
l. Kempar Energy PTE Ltd
m. Hiranyavarnam Chemicals and Alkalis PTE Ltd
n. ADV International FZCO

o. AG Ciner Ithalat Ihracat ve Ticaret AS
p. ETI Soda Üretim Pazarlama Nakliyat ve Elektrik Üretim Sanayi ve Ticaret AŞ
q. Kazan Soda Elektrik Üretim AŞ
r. Soda World Ltd.
s. U G Impex General Trading LLC, UAE
t. Uniworld Global FZCO
u. WE IC ve DIS Ticaret AS.

ix. The Authority sent questionnaire to the following known importers / users of the subject goods in India calling for necessary information in accordance with Rule 6(4) of the Rules.

a. Gujrat Guardian Ltd
b. Advance Surfactant India Ltd.
c. Float Glass India Ltd.
d. A.R. Stanchem Pvt. Ltd.
e. Alenbic Glass Industries Ltd
f. Hind Silicates Pvt. Ltd.
g. Deepak Nitrite Ltd.
h. Taurus Chemical (P) Ltd
i. Hindustan National Glass & Ind. Ltd.
j. Kishoresons Detergents Pvt. Ltd.
k. Hindustan Unilever Ltd.
l. J.J. Patel Industries
m. Procter & Gamble Hygiene & Haealth Care
n. Shriram Bharath Chemical & Detergents (P) Ltd
o. Albright Morarji & Pandit Ltd.
p. Modern Glass Industries
q. Advatech Industries Pvt. Ltd.
r. Adarsh Kanch Udyog (P) Ltd. Wares Pvt. Ltd
s. U.P. Glass Manufacture Syndicate
t. Paragati Galss Pvt. Ltd.
u. Asahi India Glass Limited
v. Gora Mal Hari Ram Ltd.
w. Fena (P) Ltd.
x. Rohit Surfactants (P) Ltd.
y. Shree Unicon Organics P. Ltd.
z. Astral Glass Pvt. Ltd.
aa. Pollachi Chamber Of Commerce & Industry
bb. Bdj Glass Industries Pvt. Ltd
cc. Vasunhara Rasayan Ltd.
dd. Shri Hari Industries,
ee. Power Soap Ltd.
ff. Hindustan National Glass & Industries Ltd.
gg. Shanti Nath Detegents (P) Ltd.,
hh. Jagatjit Industries Ltd.

ii. Advance Home & Personal Care Ltd.
jj. Advance Surfactants India Ltd.
kk. S. Kumar Detergent P. Ltd.
ll. Mauli Exports

x. The following importers and users have submitted questionnaire responses to the Authority:
   a. Aarna International
   b. Libra Alkalischemie Pvt Ltd
   c. Sisecam Flat Glass India Private Limited
   d. PGP Glass Private Limited
   e. Agi Greenpac Limited
   f. Hindustan Unilever Limited

xi. Other than the aforementioned known importers/users, Saint Gobain India and All India Federation of Soaps, Detergents and Homecare Products' Manufacturers did not file their importers questionnaires response but filed their submissions.

xii. The Authority issued economic interest questionnaire (EIQ) to all interested parties and the concerned ministry. Response to EIQ was submitted by 04th January, 2025 by the following parties:
   a. Limited Liability Company Trade House "Bashkirian Chemistry" Russia
   b. Joint Stock Company "Bashkir Soda Company" Russia
   c. Joint Stock Company "Berezniki Soda Factory" Russia
   d. Dmc Delta Danismanlik Ve Ticaret A.S.
   e. Pacific Waters Dmcc
   f. Pontus Trading Dmcc
   g. Tutti Dmcc
   h. Sisecam DIS Ticaret A.S.
   i. Turkiye Sise ve Cam Fabrikalanı AS.,
   j. Uniworld Global FZCO
   k. Sisecam Wyoming LLC
   l. Kempar Energy PTE Ltd
   m. Hiranyavarnam Chemicals and Alkalis PTE Ltd
   n. ADV International FZCO
   o. AG Ciner Ithalat Ihracat ve Ticaret AS
   p. ETI Soda Üretim Pazarlama Nakliyat ve Elektrik Üretim Sanayi ve Ticaret A. Ş.
   q. Kazan Soda Elektrik Üretim A. Ş
   r. Soda World Ltd.
   s. U G Impex General Trading LLC, UAE
   t. Uniworld Global FZCO
   u. WE IC ve DIS Ticaret AS.
   v. Aarna International
   w. Libra Alkalischemie Pvt Ltd
   x. Sisecam Flat Glass India Private Limited

y. PGP Glass Private Limited
z. Agi Greenpac Limited
aa. Hindustan Unilever Limited

xiii. The applicant proposed the Period of Investigation (POI) as 1st October 2023 to March 31st 2024 (6 months), however, the period of investigation (POI) for the purpose of the present investigation was adopted as 1st October 2023 to 30th June 2024 (9 months). The injury investigation period covers the periods 1st April 2020 – 31st March 2021, 1st April 2021 – 31st March 2022, 1st April 2022 – 30th September 2023 and the period of investigation.

xiv. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) and DG Systems to provide the transaction-wise details of imports of the subject goods for the injury period. For the purpose of the final findings, the Authority has relied upon the transaction wise DGCI&S import data.

xv. The Authority vide para 5 of the initiation notification dated 30th September 2024 granted an opportunity to the interested parties to present their comments on the scope of the product under consideration within 15 days of the initiation, which ended on 29th October 2024 post an extension granted by the Authority upon request of an interested party. All the submissions made by the interested parties with regard to the scope of the product under consideration or for the construction of PCN which were received within such time period were considered. The Authority held a discussion on 19th November 2024 with all the interested parties to discuss the product under consideration and the PCNs. After receiving inputs from the interested parties, the Authority vide notification dated 4th December 2024 clarified the scope of the PUC.

xvi. Further information was sought from the applicant to the extent deemed necessary. Verification of the data provided by the domestic industry was conducted to the extent considered necessary for the purpose of the present investigation.

xvii. The Authority made available the non-confidential version of the submissions made by the various interested parties. A list of all the interested parties was uploaded on the DGTR website along with the request therein to all of them to email the non-confidential version of their submissions to all the other interested parties.

xviii. In accordance with Rule 6(6) of the Rules, the Authority provided an opportunity to the interested parties for presenting their views orally regarding the subject investigation through a public hearing on 11th April 2025. The interested parties who presented their views in the oral hearing were requested to file written submissions of the views expressed orally, followed by rejoinder submissions, if any. The interested parties were further directed to share the non-confidential version of the written submissions with the other interested parties.

xix. Due to the change of the Designated Authority, a fresh oral hearing was held on 22nd July 2025 wherein all interested parties were provided the opportunity to present their views. The interested parties were requested to submit their written submissions by 28th July 2025 and rejoinder submissions by 5th August 2025.

xx. The non-injurious price (hereinafter referred to as the ‘NIP’) has been determined based on the cost of production and reasonable return on capital employed for the subject goods in India, based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) and Annexure III to the AD Rules, 1995 so as to ascertain whether anti-dumping duties lower than the dumping margin would be sufficient to remove injury to the domestic industry.

xxi. The Authority has considered all the arguments raised and information provided by all the interested parties at this stage, to the extent the same are supported with evidence and considered relevant to the present investigation. The Authority will further examine the evidentiary documents submitted by the interested parties subsequent to final findings, which will form the basis for conclusions at the time of final findings.

xxii. Wherever an interested party has refused access to or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded the final findings on the basis of the facts available.

xxiii. '***' in this disclosure statement represents information furnished by an interested party on confidential basis and so considered by the Authority under Rule 7 of AD Rules, 1995.

xxiv. The exchange rate adopted by the Authority for the subject investigation is 1 US$ = Rs. 84.14.

C. PRODUCT UNDER CONSIDERATION

4. The product under consideration (hereinafter also referred to as the "PUC") as defined at the stage of initiation was as follows:

> *"The product under consideration is "Disodium Carbonate", also popularly known as "Soda Ash" having formula as Na2CO3. Soda Ash is a white, crystalline, water-soluble material. it is produced in two forms by the Indian Producers - Light Soda Ash and Dense Soda Ash. The difference in the two types is the bulk density. It can be either natural soda ash or synthetic soda ash. Both products are essentially the same and the application filed by the applicant includes all types and form of Soda Ash.*
> *The product under consideration is imported under Chapter 28 of the Customs Tariff Act, 1975, under the code 283620. The customs classification is indicative only and is not binding on the scope of the product under consideration."*

5. Various comments on the scope of the PUC and the PCN methodology were received from the interested parties. A meeting to discuss the same was held on 19th November 2024. The following are the comments received from interested parties with regards to scope of PUC, and PCN methodology.

D.1. Submissions by other interested parties

6. The other interested parties have made the following submissions with respect to the scope of the product under consideration and like article:
   i. Natural Soda Ash is not made in India and in view of the same natural soda ash should be excluded from the scope of the PUC in the present investigation.

ii. Natural soda ash is produced in a fundamentally different method than synthetic soda ash, requiring mining and processing of ores. In contrast, synthetic soda ash production uses the Solvay process which uses salt and lime as raw materials and then undergoes treatment.
iii. There is difference in the cost of the forms of Soda Ash – Light and Dense. The same requires the adoption of a PCN methodology.
iv. There is a difference in the price of Light and Dense Soda Ash. The same has also been differentiated as per the cost audit report.
v. All manufacturers of the PUC do not necessarily produce both dense and light soda ash.
vi. Dense soda ash is preferred in sectors like glass while light soda ash is used in sectors like detergent.
vii. There is difference in Natural and Synthetic Soda Ash also. The price difference is on account of the raw material cost. The same warrants adoption of a PCN methodology.
viii. Natural Soda Ash is environmentally friendly with lower carbon emissions while Synthetic Soda Ash is energy intensive and having about 3 times more carbon emissions. This makes synthetic soda ash much more expensive.
ix. The denial of PCN approach is likely to distort the comparison of domestic and imported product. Natural soda ash should be excluded as it is different and not produced by the DI. There ought to be a correct comparison between dense and light and synthetic and natural soda ash.
x. The cost of production of synthetic soda ash is higher when compared to natural soda ash. Not treating them separately would result in incorrect determinations of non-injurious price and normal value, thereby leading to incorrect margin calculations.

D.2. Submissions by the domestic industry

7. The domestic industry has made the following submissions with regard to the scope of the product under consideration and like article:
   i. The consumers are interchangeably using the natural and synthetic soda ash. While it is admitted that the sources of the two forms of Soda Ash are different however, the technical and chemical properties and the interchangeability of Soda Ash derived from either of the sources does not differ.
   ii. Natural and synthetic soda ash are identical in terms of physical & chemical properties, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. Resultantly, they are used interchangeably by the consumer industry.
   iii. The cost difference between light and dense soda ash is below 5%. The domestic industry has provided its cost audit report demonstrating the difference in cost of light and dense soda ash. Since the said difference is below 5%, it would be inappropriate to frame separate PCN.
   iv. The costs for dense soda ash and light soda ash are reported separately only because they are defined under different chapter headings in the Central Excise Tariff Act (CETA). Dense and light soda ash can be imported under various codes, however importing of goods under various codes does not make the product different.
   v. The Authority in its past investigations such as Final Findings No. 14/17/2020-DGAD dated 17th February 2012, and Final Findings No 14/3/2011-DGAD dated 9th February 2013 has

repeatedly held that the difference in the price and the cost of both forms of Soda Ash is minimal and negligible. There forms no reason for the Authority to deviate from its past practice of investigation in the subject goods.

vi. The origin of soda ash alone cannot be a factor warranting the adoption of a PCN Methodology when the subject goods are being used interchangeably irrespective of their source and the pricing of the subject goods also remains the same irrespective of the source of subject goods.

vii. Difference of lower carbon emissions and being environmentally friendly does not make the product different. Characteristically, both natural and synthetic soda ash are alike in terms of their physical & chemical properties, functions & uses, product specifications, pricing, distribution & marketing and tariff classification. The AD Rules are not designed to take measures for addressing environmental concerns. It is not appropriate to use the mechanism of the Rules to pursue objectives which it was not designed to address.

viii. The synthetic soda ash produced and supplied by the domestic industry constitutes like article to the imported natural soda ash. The consumers are interchangeably using the natural and synthetic soda ash. While the sources of the two forms of Soda Ash are different, however, the technical and chemical properties and the interchangeability of Soda Ash derived from either of the sources does not differ.

D.3. Examination by the Authority

8. The product under consideration in the present investigation is “Disodium Carbonate” originating in or exported from Russia, Turkey, USA and Iran/ UAE. It is also popularly known as "Soda Ash" having the chemical formula as Na2CO3.

9. Soda Ash is a white, crystalline, water-soluble material. It is produced in two forms by the Indian producers - Light Soda Ash and Dense Soda Ash. The difference in the two types is the bulk density. Light and Dense soda ash are merely forms of the product under consideration and are the same. Further, it can be either natural soda ash or synthetic soda ash. The present investigation includes all types and forms of Soda Ash.

10. The product under consideration is imported under Chapter 28 of the Customs Tariff Act 1975, under the code 283620. The customs classification is indicative only and is not binding on the scope of the product under consideration.

11. The Authority considers as follows with regard to issues/ requests raised by the interested parties:

12. Request for exclusion of Natural Soda Ash: The Authority has examined the contention of the other interested parties that there exists a fundamental distinction between the production processes of natural and synthetic soda ash, and that Indian producers manufacture only synthetic soda ash. The domestic industry, however, has submitted that mere origin of soda ash can neither be sufficient to exclude a product, nor sufficient to be treated as a basis for adopting a PCN, since the subject goods, irrespective of source, are interchangeable in use. There is sufficient evidence on record to show that the consumers are using natural and synthetic soda ash interchangeably.

Even though the two are sourced from different raw materials, the two contain the same physical and technical characteristics, are used interchangeably and are technically and commercially substitutable. They perform the same function. It has been claimed that natural and synthetic soda ash are merely two alternative sources of the same product. The Authority notes that although the product may be produced through different routes, there is no distinction in their essential characteristics, composition, or end uses. The Authority also observes that in previous investigations, no exclusions have been made on the basis of production processes or manufacturing routes of the PUC. Accordingly, the Authority concludes that the scope of the PUC covers both natural and synthetic soda ash. The Authority in the past investigation conducted had noted as below in its Final Findings No. 14/17/2020-DGAD dated 17th February 2012:

> *viii. As regards natural and synthetic soda ash, the Authority notes that there is no difference in natural and synthetic soda ash in terms of product characteristics, functions and uses, customs classification and pricing of the product. The only difference is in terms of the routes of manufacturing. However, the Authority further notes, difference in production process cannot render the two grades of soda ash as dislike articles, particularly when the resultant products are interchangeably used.*

13. <u>Environmental Issues between Natural and Synthetic Soda Ash</u>: The other interested parties have submitted that natural soda ash is more friendly for the environment emitting lower carbon emissions, while synthetic soda ash emits 3 times more carbon emissions. The domestic industry has submitted that the allegation of different carbon emissions and environmentally friendly nature does not make the product different and does not deny the interchangeability of natural and synthetic soda ash. The Authority notes that the product soda ash is used interchangeably by the consumer industry. With respect to the submission regarding the environmental impact of natural soda ash in comparison to synthetic soda ash, the Authority notes that the interested parties have not shown any regulatory requirements in the Country prohibiting or discouraging use of any particular product or encouraging any particular product. Trade remedial measures do not distinguish in products based on environmental concerns. If a product is more environment friendly, it is expected to be less susceptible to dumping. The concern of the domestic industry is on dumping of the product, and not on preference of any producer or consumer. Anti-dumping investigations are designed primarily to remedy the practice of unfair trade and to provide a level playing field to the domestic industry.
14. <u>Separate PCNs for Dense and Light Soda Ash</u>: The other interested parties have submitted that there is a difference in cost between dense soda ash and light soda ash. The domestic industry has submitted that any difference in cost is less than 5%. With respect to the submissions that dense and light soda ash does not have a cost differential requiring separate PCN, the domestic industry has provided its cost audit report. The interested parties have however not provided verifiable information to show cost difference between light and dense soda ash. The Authority notes that the cost audit report demonstrates that the cost difference between light and dense soda ash is less than 5%. The Authority considers a cost difference beyond 5% as mandatory before framing separate PCN for different product types. Mere existence of different product types is insufficient. Further, mere difference in prices is also not sufficient. In fact, it is seen from the sales listing of the domestic industry that there is significant difference in the prices of even light

and dense soda ash sold to different customers around the same time. Further, there are also instances where light soda ash has been sold to some customer at a price higher than dense soda ash. Thus, adoption of separate PCNs for light and dense soda ash is inappropriate. Further, the Authority also notes that this issue has already been addressed in the past investigations of Soda Ash wherein the Authority has clearly held that the price difference between the two is less than 5% and does not warrant separate analysis. The Authority in the past investigation conducted had noted as below in its Final Findings No. 14/17/2020-DGAD dated 17th February 2012:

> *"During the course of the investigation, the interested parties have submitted that Light and Dense Soda Ash are different products due to different bulk density and not used interchangeably by the customers. They also submitted that the cost and price of the two grades are different. The Authority notes that the difference of cost and price between light and dense soda ash is negligible (about Rs 0.23 in price). Further, from the information available in the public domain it is evident that light soda ash can have usage in manufacture of sodium salts, glass, sodium silicates, bichromate, bi-carbonates, etc apart from the most common usage in the detergent sector. Similarly, while dense soda ash is used mainly for manufacturing glass, it can also find usage in manufacture of detergents, silicates, ultramarine, bi-chromate, etc. The Authority notes that both the grades of soda ash, having many common usages, are technically and commercially substitutable and therefore form part of the product under consideration. Moreover, in an earlier Final Finding in respect of imports of Soda Ash from China PR the Authority had already held light soda ash and dense soda ash as technically and commercially substitutable.*
>
> *The Authority further notes that the difference in light & dense soda ash is in bulk density only. The product characteristics, production process, manufacturing technology, raw materials, manpower, functions & uses, customs classification and pricing of the light & dense soda ash are however the same, although for manufacturing dense soda ash, installation of additional equipment is required. The Authority notes that although some end applications may specifically require light or dense soda ash only, the bulk density or inability of some of the consumers to interchangeably use light and dense soda ash cannot render the two as dislike articles. These are merely two different forms of the same product.*
>
> *As regards the submission for separate comparison of the two grades is concerned, the Authority notes that a separate comparison of the two grades is required to be undertaken only if the cost or price of the product varies significantly over the investigation period. However, The Authority observes that there is no consistent pattern of price difference in Light & Dense Soda Ash and therefore there is no need to determine dumping margin, non-injurious price, and injury margin etc separately. Nevertheless, the Authority has made the relevant calculations on weighted average basis."*

15. Further, in its Final Findings in the anti-dumping duty investigation concerning imports of Di-sodium Carbonate (Soda Ash) originating in or exported from Turkey and Russia-reg dated 9th

February 2013 bearing notification No 14/3/2011-DGAD, Authority held as below with regard to light and dense soda ash:

> *"8. The interested parties have submitted that Light and Dense Soda Ash are different products due to different bulk density and not used interchangeably by the customers. They also submitted that the cost and price of the two grades are different. The Authority had earlier found in the anti-dumping investigations relating to imports of the subject goods from Kenya, USA, etc. that the difference of cost and price between light and dense soda ash is negligible and the information available in the public domain shows that light soda ash can be used in manufacture of sodium salts, glass, sodium silicates, bi-chromate, bicarbonates, etc. apart from the most common usage in the detergent sector. Similarly, while dense soda ash is used mainly for manufacturing glass, it can also find usage in manufacture of detergents, silicates, ultramarine, bichromate, etc. The Authority notes that both the grades of soda ash, having many common usages, are technically and commercially substitutable and, therefore, form part of the product under consideration. The Authority further notes that the difference in light and dense soda ash is in bulk density only but the product characteristics, production process, manufacturing technology, raw materials, manpower, functions & uses, customs classification and pricing of the light and dense soda ash are, however, the same, although for manufacturing dense soda ash, installation of additional equipment is required. The Authority notes that although some end applications may specifically require light or dense soda ash, the bulk density or inability of some of the consumers to interchangeably use light and dense soda ash cannot render the two as dislike articles. These are merely two different forms of the same product."*

16. In view of the aforementioned, the Authority proposes to hold the product under consideration as below:

> *"The product under consideration is "Disodium Carbonate", also popularly known as "Soda Ash" having formula as Na2CO3. Soda Ash is a white, crystalline, water-soluble material. it is produced in two forms by the Indian Producers - Light Soda Ash and Dense Soda Ash. The difference in the two types is the bulk density. It can be either natural soda ash or synthetic soda ash. Both products are essentially the same and the application filed by the applicant includes all types and form of Soda Ash.*
>
> *The product under consideration is imported under Chapter 28 of the Customs Tariff Act, 1975, under the code 283620. The customs classification is indicative only and is not binding on the scope of the product under consideration"*

17. The Authority notes that the product produced by the Applicant companies and the product under consideration imported from the subject countries is comparable in terms of physical and chemical characteristics, functions and uses, product specifications, pricing, distribution and marketing, and tariff classification of the goods. The Authority proposes to hold that the subject goods produced by the Applicant companies is like article to the product under consideration

imported from the subject countries within the scope and meaning of Rule 2(d) of the Anti-dumping Rules.

D. SCOPE OF THE DOMESTIC INDUSTRY & STANDING

E.1. Submissions by other interested parties

18. The submissions made by other interested parties with regard to the scope of the domestic industry and its standing are as follows:

    i. Two of the domestic producers, Tata Chemicals Limited and Nirma Ltd. are ineligible to be considered as domestic industry as they are related to exporters of the subject goods.
    ii. Tata Chemicals and Nirma Ltd. both have related exporters in the USA. Since they have related producers, they are not eligible to be considered as domestic industry as per Rule 2(b).

E.2. Submissions by domestic industry

19. The Applicant has made the following submissions with regard to the scope of the domestic industry and its standing:

    i. The application for the present investigation was filed by Alkali Manufacturers' Association of India (AMAI). AMAI represents the domestic industry for the product concerned in the country which comprises of the participating producers namely DCW Ltd., Nirma Ltd. RSPL, TCL and GHCL. There exists one other producer of the product concerned namely, Tuticorin Alkali Chemicals and Fertilizers Limited (TFL).
    ii. The applicant companies account for a major proportion holding 98% of the total Indian domestic production. The applicant companies DCW Ltd., RSPL Ltd. and GHCL Ltd. have not imported the subject goods during the period of investigation nor are they related to either importer or exporter of subject goods.
    iii. Tata Chemicals has a related producer in US but has not imported the subject goods in the POI. This related company in US has exported minimal quantity in the base year only.
    iv. Nirma Ltd has a related producer in USA. The related producer of Nirma Ltd. in the USA has exported very minimal exports to the end consumer in the POI. The exports made by the related party of Nirma Ltd., Searless Valley Minerals ("SVM") are insignificant in relation to the production and sales of Nirma and in relation to the total imports in India. Information is already on record with the Authority. These exports have nothing to do with the Nirma Ltd. and ADD, if levied, will be equally applicable to these exporters also.
    v. The applicant companies thus constitute eligible domestic industry in terms of Rule 2(b).
    vi. The domestic industry had clarified via separate letter dated 26th September 2024, prior to the initiation of the investigation that the related party of Nirma has exported subject goods in the POI. The letter was also attached as an addendum in the NCV application.

vii. There is consistency between the claim of the domestic industry and the findings by the Authority in the initiation notification. The imports are made by the related party (SVM) in subject country to an independent third party.
viii. The total exports of SVM in relation to Nirma's production, sales, and total imports is negligible. These imports were to an independent buyer and not made by Nirma.
ix. Related party of Tata chemicals made nominal exports only in the base year and do not show any imports made in the POI.

E.3. Examination by the Authority

20. Rule 2(b) of the AD Rules defines the domestic industry as under:

> *"(b) "domestic industry " means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers thereof in such case the term 'domestic industry ' must be construed as referring to the rest of the producers"*

21. The present application has been filed by Alkali Manufacturers Association of India. The participating producers in the present investigation are DCW, RSPL, Nirma Ltd, TCL and GHCL. There exists one other producer namely Tuticorin Alkali Chemicals and Fertilizers Limited (TAC). There are no other domestic producers of subject goods in the period of investigation.

22. It has been contended by the other interested parties that Tata Chemicals Limited has a related exporter in the USA. The Applicants have submitted in this regard that there have been no exports from the related producer of Tata Chemicals Limited in the POI, and only a miniscule amount has been exported in the base year. It has been further contended by the other interested parties that Nirmal Ltd. has a related exporter in the USA. The Applicants in this regard have submitted that the related party of Nirma Ltd., Searless Valley Minerals ("SVM") has minimal exports in the POI. The Authority notes that such exports have been made by the related party directly to the end customer. Further, the imports from SVM in the POI are miniscule and insignificant in relation to the production and sales of Nirma Ltd. as well as in relation the total imports in India. Table below provides the details of exports made by the affiliated companies of Tata Chemicals and Nirma Ltd:

Particulars	**UoM**	**2020-21**	**2021-22**	**Apr22-Sep23**	**Oct23-Jun24 (POI)**
Export by Tata's related party into India	MT	***	Nil	Nil	Nil
In relation to Tata's production	%	***	-	-	-
In relation to Total import	%	***	-	-	-

Particulars	UoM	2020-21	2021-22	Apr22-Sep23	Oct23-Jun24 (POI)
Export by Nirma's related party into India	MT	***	***	***	Nil
In relation to Nirma's production	%	***	***	***	-
In relation to Total import	%	***	***	***	-

23. Considering the volume of exports made, the production volume by the companies in India and the nature of activities performed by the companies, the Authority considers that the focus of the companies is on production in India, and not in imports. Thus, the Authority notes that since the imports are negligible, it does not affect the eligibility of Nirma Ltd and Tata Chemicals. to be treated as domestic industry in terms of the AD Rules. The Authority notes that the remaining applicant companies have not imported the subject goods and are neither related to an importer or exporter thereof.

24. As regards the argument raised by the interested party that Tata Chemicals is related to the exporter Tuticorin USA and in turn related to Tuticorin India, it is seen that such claim has not been substantiated with evidence and has not been made in written submissions to enable the domestic industry to adequately reply.

25. In view of the information on record and issues examined as above, the Authority proposes to hold that the applicant companies constitute "domestic industry" within the meaning of Rule 2(b) of the Anti-dumping Rules. It is further noted that the production by the applicant companies account for a major proportion in total Indian production. The application thus, satisfies the criteria of standing in terms of Rule 5(3) of the Rules.

E. CONFIDENTIALITY

F.1. Submissions by other interested parties

26. The following submissions have been made by other interested parties with respect to confidentiality:
    i. The petitioner has not provided transaction-wise import data in the same format as originally recorded. This lack of data (and the excessive reliance on claims of confidentiality) significantly hinders meaningful analysis. The petitioner's numerous claims of confidentiality (covering production figures, cost components, sales data, etc.) are to excessive and non-compliant with established Trade Notice guidelines. Essential information be disclosed in a non-confidential manner to ensure a fair and robust review.
    ii. The domestic industry has not adhered to the trade notice and has claimed excessive confidentiality
    iii. There is violation of trade notices 10/2018, 2/2000, 2/2004. Information in case of more than 2 companies has been claimed confidential.

iv. Authority has deviated from the Trade Notice by accepting an application which is not in terms of the mandatory preconditions notified to the interested parties for taking on record confidential submissions. Information such as market reports have been claimed confidential.

v. Trade Notice No. 2/2000 dated 28th August 2000 provides the mandatory procedure to be followed for claiming confidentiality in anti-dumping investigations and such requirements have been violated by the applicant in respect of the updated data filed by them for the POI of 9 months.

F.2. Submissions by domestic industry

27. The following submissions have been made by the domestic industry with respect to confidentiality:

i. The domestic industry has adhered to the confidentiality guidelines laid out under the DGTR Trade Notice. Non-confidential versions of submissions contain detailed summaries, indexation of confidential data, and adequate reasoning for claims of confidentiality.

ii. The other interested parties have submitted data in a form that severely limits transparency thereby undermining the principle of fair rebuttal and due process. The Authority is requested to direct opposing parties to comply equally with the Trade Notice and reject inadequately filed responses.

iii. The subject goods have a dedicated code hence the Application was filed on the basis of DGCI&S published data and not on the basis of DGCI&S transaction wise data or transaction wise data from secondary source.

iv. The guidelines prescribed in Trade Notice No. 10/2018 allow for sensitive information to be protected on a confidential basis. The domestic industry has complied with the guidelines by providing necessary summaries and redacted data where appropriate.

v. The domestic industry has claimed confidentiality on information such as various injury parameters, information, evidence and documents relevant or incidental to determination of various injury parameters, production and sales quantity of other domestic producer on the grounds that these are business sensitive information, their disclosure would be of significant competitive advantage to a competitor or would be detrimental to bonafide business interests of the domestic industry. Therefore, such information, documents, and evidence cannot be disclosed to the other interested parties.

vi. The disclosure of actual information for the parameters listed out by the other interested parties will lead to confidential data of the domestic industry in the instant investigation being disclosed.

vii. The interested party have referred to communication dated 03rd March, 2025. The said communication was not made available to the domestic industry. As per procedure, any such submissions being made by an interested party must be circulated to other interested parties.

viii. Principles of natural justice demand that the interested parties do not keep parties with opposing interests in dark and do not act without their knowledge and hence the action of the interested party was clearly malafide.

ix. The Authority shared the submission with the domestic industry seeking reply and the domestic industry had replied vide email dated 7th March 2025 and had objected to the acceptance of the submission as it was after the deadline specified in the notice of initiation.

x. Such submission made by the interested party was heavily delayed by more than 60 days, seeing as the submission was made on 3rd March 2025, while the initiation of the investigation was on 29th September 2024. The belated submission should be rejected by the Authority, or, if necessary to be acknowledged and accepted, the interested party should be asked to provide an explanation as to why the submission was heavily delayed.

xi. Interested parties had been given seven days to points towards confidentiality claims of the domestic industry. No such claims have been made by the party within the time limit allowed by the Authority. Thus, the claim made by the interested party are clearly time barred.

xii. The reason for claiming confidentiality of information was provided in the application. Updated information filed contained updation of the same information because of change in POI and thus the reasoning claiming for such information would remain the same, as contended in the application providing similar information. The information or submission was mere Updation from the aspect of confidentiality. The confidentiality reasoning provided in the application should be considered for the updated information as well.

xiii. Responding exporters have claimed excessive confidentiality in the public version of their responses, with information such as details of name of shareholders, details of company, and the affiliated companies, shareholding percentage, details of company, affiliated companies as well as activities of the related companies as confidential.

xiv. Sample domestic and export sales documents have not been disclosed. While documents itself may be confidential, the list of documents submitted has not been disclosed.

F.3. Examination by the Authority

28. The Authority made available the non-confidential version of the information provided by the various parties to all the other interested parties as per Rule 6(7).

29. With regard to confidentiality of the information, Rule 7 of the Rules provides as follows:

"7. Confidential Information:

(1) Notwithstanding anything contained in sub-rules (2), (3) and (7) of rule 6, sub-rule (2) of rule 12, sub-rule (4) of rule 15 and sub-rule (4) of rule 17, the copies of applications received under sub -rule (1) of rule 5, or any other information provided to the designated authority on a confidential basis by any party in the course of investigation, shall, upon the designated authority being satisfied as to its confidentiality, be treated as such by it and no such information shall be disclosed to any other party without specific authorization of the party providing such information.

(2) The designated authority may require the interested parties providing information on confidential basis to furnish nonconfidential summary thereof and if, in the opinion of a party providing such information, such information is not susceptible of summary, such party may

submit to the designated authority a statement of reasons why summarisation is not possible.

(3) Notwithstanding anything contained in sub-rule (2), if the designated authority is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorize its disclosure in a generalized or summary form, it may disregard such information."

30. The Authority notes that while contesting the confidentiality claims argued by the other parties, domestic industry has nonetheless, disclosed a revised non-confidential version of the injury information, wherein the information has been disclosed in accordance with the provisions of the Anti-Dumping Rules. Through this submission, the domestic industry has provided revised injury information for the periods October 2023- March 2024 as well as October 2023 to June 2024. The Authority has noted that the interested party raising confidentiality concerns made a belated submission, much after the deadline for filing submissions. In any case, the domestic industry provided and circulated the revised information on 13th May 2025, which contains actual information for parameters such as production quantity, capacity utilisation, sales quantity, employees, productivity per day, and inventories.

31. The Authority proposes to allow, wherever claimed, confidentiality claims of domestic industry on information such as selling price, cost of production, profit, cash profit, return on investment, customers' name, sale/purchase invoice, and documents/information in support of this information or leading to this information. Further, Authority proposes to allow, wherever claimed, confidentiality claims of exporters/other interested parties on information such as various performance indicators, sales volumes & values, price adjustments and various information & documents provided in support of the same or leading to the same. The Authority considers that this information is confidential by nature and disclosure of these information and document on actual basis can cause significant adverse effect on the party concerned and can give undue competitive advantage to competitors and parties with opposing interests.

32. The information provided by the interested parties on a confidential basis was examined with regards to sufficiency of such claims. On being satisfied, the Authority proposes to accept the confidentiality claims wherever warranted, and such information has been considered confidential and not disclosed to the other interested parties. Wherever possible, the parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on a confidential basis. The Authority also notes that all interested parties have claimed their business-related sensitive information as confidential and the same is considered appropriate.

F. MISCELLANEOUS ISSUES

G.1. Submissions by other interested parties

33. The following submissions have been made by the other interested parties:

i. The petitioner proposed a six-month POI, but the Authority has accepted a nine-month period. Both durations are too short to conduct a comprehensive analysis and any deviation from the 12-month standard (as prescribed under the rules) should be clearly justified.
ii. Authority has not provided justification for accepting the petitioner's request for shorter POI. The authority has also not explicitly invited comments on the POI prescribed in the initiation.
iii. The present investigation is not appropriate for the issuance of a preliminary finding.
iv. The evidence is lacking substantiating the need for ADD on a retrospective basis. The conditions for imposition of retrospective duties are not met.
v. Petitioners are habitual users of Trade Remedies. Reference laid upon the past cases in the subject matter. It has already received sufficient protection till date.
vi. Authority has not allowed any fair time to file responses/submissions in this matter even when the applicants submitted the revised application on 31.12.2024 and the deadline to file the submission was fixed as 4.01.2025
vii. Contradicting information has been filed by the applicants before the DCPC and the DGTR.
viii. The industry has already received protection by way of imposition of MIP and the imposition of ADD is unwarranted. Further, the existence of a Minimum Import Price (MIP) for Soda Ash should mitigate any potential threat.
ix. The injury period information is also contrary to trade notices – information has been provided for 2020 – 2021 (12 months- Financial Year), 2021 – 2022 (12 months Financial Year), April 2022 - September 2023 (15 months- Not Financial Year) and POI (October 2023 – June 2024 - 9 Months). The respondent is not in a position to offer its comments on dumping, injury and causal link.
x. The proceedings are in violation of Article 6.1.3 of the AD Agreement. The complete information of the DI was provided only in December, after 3 months of the initiation.
xi. There is absence of certifications/ undertakings by the Domestic Industry with respect to the extended POI. Absence of data of POI at the time of initiation of the investigation ensured that the pre-conditioned mentioned in Rule 5 are not followed. This has resulted in the proceedings being without jurisdiction. Updated data filed does not have any certifications/ undertakings.
xii. The Proceedings have not followed the procedure as established through Rule 6. Rule 6(1)(i) read with Rule 6(1)(ii) puts a legal obligation on the Authority to issue a public notice notifying its decision to initiate an investigation. Such public notice is required to contain adequate information with respect to the basis on which dumping is alleged in the application and summary of the factors on which the allegation of injury is based. In the present case, since no application containing the data relating to the complete period of investigation was in front of the Authority at the time of initiation, the initiation notification fails to meet with the obligations as set out. Rule 6(1)(vi) requires the Authority to clearly communicate the timelines to be followed in the investigation. The absence of complete application ensured that the timelines notified in the initiation notification were redundant.

G.2. Submissions by domestic industry

34. The following submissions have been made by the domestic industry:

i. 9-month POI is justified in view of the specific circumstances of this investigation. The selection of 9 months POI by the Authority reflects the need to address the injury being caused to the domestic industry by the dumped imports. The period of investigation as chosen by the Authority is in line with the Anti-Dumping Rules. Rule 5 (3A) provides for a minimum period of 6 months to a maximum period of 18 months. While the petition was filed with 6-month period, the Authority has already extended the same by a quarter and made it a nine-month POI.

ii. The POI as chosen by the Authority presents a true picture of the injury suffered by the Domestic Industry at the hands of dumped imports.

iii. There was significant difference between the two in July-Sept., 2023 quarter. The CIF import price reported in Indian customs is much higher (which could be because of time lag between exports and imports). Since the DGTR determines injury margin using CIF import price, inclusion of July-Sept., 2023 quarter would have been inappropriate and would have distorted injury margin.

iv. The domestic industry understands that the Authority is now considering and processing the case for final findings. The issue is therefore no longer relevant. As regards requests for retrospective imposition of ADD, all submissions made before are reiterated.

v. The claims as raised by the other interested parties are flawed and misleading. The domestic industry has evidenced and addressed in its written submissions that the duties have been imposed after the Authority determined that dumping was causing injury to the domestic industry. Infact the duties were allowed to lapse despite the claim of the domestic industry that there is likelihood of recurrence of injury. Repeated injury from recurrent dumping substantiates the need for measures rather than undermining their legitimacy.

vi. The interested parties have got enough and multiple opportunities to defend their interests.

vii. Information as filed before the DCPC and the DGTR evidence continued injury to the domestic industry. The trend analysis shows the same picture before the DCPC as well as the DGTR. The POI in the present investigation includes the first quarter of 2024-25 whereas the comparison with the DCPC information pertains to a period which does not include the Q1 of 2024-24. However, the trend remains the same in both injury information evidencing that the domestic industry is suffering from injury on account of the dumped imports.

viii. The rapid surge in dumped imports as evidenced by the import data (POI, Post POI and Post initiation), clearly points to a threat that will exacerbate if left unchecked. The existence of a MIP does not fully neutralize the competitive disadvantage imposed by unfairly priced imports. Further, the imposition of MIP has only been for a period of 6 months from 30th December 2024 till June 30th, 2025. The MIP introduced is at Rs. 20,108 per MT which is still materially below the NIP of the domestic industry.

ix. It cannot be implied that the introduction of MIP has remedied the sufferings of the domestic industry. Imposition of the MIP is not a substitute to trade remedial measures. Despite the imposition of MIP, the imports are being dumped into the country.

x. As far as trade notice 2/2004 is concerned, the said notice has been superseded vide trade notice No.1/2013 dated 09th December 2013. A copy of the said trade notice is enclosed. Since the trade notice itself is superseded, in any way, reference to the same is misplaced. it is the present practice of the Authority to allow injury period in the manner presented in the present case. The previous years are financial years only when the POI starts from April. If the POI does not start from April, the previous period will have to necessarily end with the month preceding the POI. The same approach has been followed in the present case. no prejudice can be claimed on this account. If the data is taken separately for 2022-23 and April-Sept., 2023, it would be seen that it would establish the same trend.

xi. The allegation that the present proceedings violate Article 6.1.3 of the Anti- Dumping Agreement is misplaced as comments have been filed by the interested party first time on 03rd March 2025. Thus, the interested party had 61 days' time to comment on the application coupled with updated data.

xii. There is no requirement of certification or undertaking by the domestic industry with respect to extended POI. The requirements in the application are only because the Authority is required to examines the accuracy and adequacy of the evidence provided in the application and satisfies itself that there is sufficient evidence regarding dumping, injury, where applicable, and where applicable, a causal link between such dumped imports and the alleged injury, to justify the initiation of an investigation.

xiii. The timeline given to the interested parties were with regard to the following - to file response to the questionnaire and to provide information considered relevant by the Authority and to file comments on the information contained in the application. Such opportunity for comments was not in respect of data for the updated period. The said opportunity became available to the interested party under Rule 6(7). The same has been done.

G.3. Examination by the Authority

35. The miscellaneous submissions made by interested parties have been examined as under:

a. As regards the contention that the Minimum Import Price (MIP) is in place on the subject goods, it is noted that this measure is not a substitute for a trade remedy under the Anti-Dumping Rules. Further, considering the level at which MIP has been fixed and the non-injurious price determined by the Authority, it is seen that the MIP notified by the DGFT is materially below the non-injurious price determined by the Authority. Thus, if imports happen at MIP, the same shall nevertheless cause injury to the Indian industry. Thus, MIP shall not address the injury suffered by the domestic industry.

b. As regards the contention that POI of 9 months is not appropriate and no justification has been provided for considering the same, it is noted that there is no bar under the Anti-Dumping Rules on adopting a POI shorter than 12 months. In the present case, while the domestic industry had proposed a 6-month POI, the Authority, upon due consideration, did not find the same appropriate for the purpose of investigation. Accordingly, the Authority decided that a 9-month POI would be more suitable, and such determination is well within the scope of the Rules governing anti-dumping investigations. Rule 5(3A) of the Rules states as follows:

> *"5(3A) The period of investigation shall, -*

(i) Not be more than six months old as on the date of initiation of investigation;

(ii) Be for a period of twelve months normally and for reasons to be recorded in writing, the designated authority may consider a minimum of six months or maximum of eighteen months"

It is noted that the Rule expressly stipulates that the period of investigation (POI) shall be of a minimum duration of six months and may extend up to eighteen months, subject to the condition that the reasons for such determination should be recorded in writing.

As regards the argument that the injury information is contrary to the trade notice No. 2/2004 dated 12th May 2004, the Authority notes as follows:

i. At that at the stage of initiation, due regard was given to the submissions of the domestic industry, wherein it was contended that the period prior to September 2023 ought not to form part of the POI, inasmuch as import prices underwent a significant decline post-September 2023, consequently corresponding with an increase in import volumes. The said decline in import prices was not accompanied by a proportionate decline in the cost of sales. Accordingly, the inclusion of the period July 2023 to September 2023 in the POI would not be appropriate, as the same would fail to correctly reflect the injurious effect of dumping on the domestic industry.

SN	Country	Price from Subject Countries (Rs/MT)
1	Jan 2023	32,539
2	Feb 2023	33,572
3	Mar 2023	31,036
4	Apr 2023	30,663
5	May 2023	29,969
6	Jun 2023	29,522
7	Jul 2023	27,051
8	Aug 2023	26,052
9	Sep 2023	21,887
10	**2023-24H1**	**27,327**
11	Oct 2023	20,175
12	Nov 2023	20,679
13	Dec 2023	19,973
14	Jan 2024	19,267
15	Feb 2024	19,907
16	Mar 2024	18,543
17	**2023-24H2**	**19,756**
18	Apr 2024	18,520
19	May 2024	19,066
20	Jun 2024	18,332
21	**2024-25Q1**	**18,693**

ii. It has been contended that the Authority is required to record reasons for adopting a period other than twelve months. It has been further stated that such reasons should be specified in the notice of initiation. The Authority however considers that the rules do not provide that reasons for adopting a period shorter or longer than twelve months should be specified in the notice of initiation. The Authority considers that it is sufficient that the reasons have been explained in the final determination. In any case, the Authority has stated reasons in the present disclosure statement and the interested parties have had sufficient opportunity to comment on appropriateness of the same.

iii. The Authority notes that the periods under consideration include complete financial years. Further the injury period is a continuous period without any gap. It is further noted that a previous year to the POI may be treated as a complete financial year only where the POI begins in 1st April. In the present case, as already noted the period April–September 2023 could not be included in the POI. Thus, the previous year to the POI includes a financial year and 6 months, i.e., April 22- Sep 23. Furthermore, this approach has consistently been adopted by the Authority in multiple past cases.

c. Interested party have argued that the present investigation is in violation of Article 6.1.3 of the AD Agreement as complete information of the domestic industry was provided only 3 months after the initiation of the investigation. Article 6.1.3 states as follows:

As soon as an investigation has been initiated, the authorities shall provide the full text of the written application received under paragraph 1 of Article 5 to the known exporters and to the authorities of the exporting Member and shall make it available, upon request, to other interested parties involved. Due regard shall be paid to the requirement for the protection of confidential information, as provided for in paragraph 5.

The Authority, upon initiation, pursuant to Article 6.1.3, circulated the full text of written application filed by the domestic industry. Thus, the application considered for the purpose of initiation was circulated at the stage of initiation of initiation to all the interested parties. In circulating the non-confidential version of the application, the Authority notes that the requirement under Article 6 of the AD Agreement and Rule 6 of the Indian Rules is met. Further, following the Authority's decision to extend the investigation period by one quarter, the domestic industry was given the opportunity to submit updated information for the extended period within the time period provided to all interested parties. This data was subsequently provided by the domestic industry and a corresponding non-confidential version was circulated to interested parties on 31st December 2024. It is seen that the interested party have filed comments on the non-confidential version circulated by domestic industry on 31st December 2024 and the comments made have been considered in the present determination, indicating that parties were provided with more than adequate time to respond and provide any comments.

d. With regard to the argument raised by the other interested party that the domestic industry is a habitual trade remedy user, it is noted that there has been a history of dumping of the subject goods in India. All past investigation showed existence of dumping by the foreign producers. It is thus seen that the foreign producers have been resorting to dumping of the product in the Indian market. None of the participating producers have made any submissions nor provided any information on why the product has been found to have been exported at dumping prices so many times. It is known that India is a price sensitive market and producers from other countries including the subject countries in the present investigation have resorted to dumping the subject goods in the India market habitually. Further, any measures imposed prior to the present investigation are fair measures imposed based on investigation conducted and after establishing that the requirements under the law are met. The current investigation is a fresh investigation, on the basis of facts that are distinct from prior investigations and measures imposed. If duties are to be recommended in the present investigation, the same would be after complete and thorough investigation. The responding producers from US and Turkey have admitted the fact of dumping. The same is also established by the questionnaire response filed by these entities. It is thus evident that the fact of dumping has been admitted by the exporters themselves.

SECTION II

G. ASSESSMENT OF DUMPING AND DETERMINATION OF NORMAL VALUE, EXPORT PRICE, AND DUMPING MARGIN

H.1. Submissions made by other interested parties

36. The following submissions have been made by the other interested parties with regards to the normal value, export price, and dumping margin:
    i. Domestic industry has constructed normal value for Iran, Turkey, and Russia based on Indian production costs without adequately adjusting for country specific market conditions.
    ii. Reliance on third party data from IHS Markit: Soda Ash Monthly is unrepresentative of the actual market prices in the USA.
    iii. Domestic industry has only claimed to find no evidence for domestic sale prices in Russia and therefore decided to use constructed normal value.
    iv. Application of the domestic industry contains no evidence that normal value for Russia was constructed with the view to make it as close
    v. Normal value and export price claimed by the Applicants cannot be relied upon and the dumping margin should be assessed by the Authority based on actual data filed by the producers and exporters.

H.2. Submissions made by the domestic industry

37. The submissions of the domestic industry with regards to the normal value, the export price, and the dumping margin are as follows:
    i. The domestic industry was unable to gather evidence of the prices of the product in Iran as the same was not publicly available. The domestic industry hence has determined normal value for Iran considering the cost of production in India, after due additions for selling, general, and administrative expenses and reasonable profits.
    ii. The domestic industry was unable to obtain information of the price of the subject goods in the US domestic market in the form of actual transaction prices. The domestic industry has considered prices published as HIS Markit: Global Soda Ash Monthly for the POI, to determine normal value for the USA.
    iii. The domestic industry was not able to obtain information on the prices of the subject goods in the domestic markets of Turkey. The domestic industry hence has determined normal value for Turkey considering the cost of production in India, after due additions for selling, general, and administrative expenses and reasonable profits.
    iv. The domestic industry was not able to gather information on the prices of the subject goods in the domestic markets of Russia. The domestic industry hence has determined normal value for Russia considering the cost of production in India, after due additions for selling, general, and administrative expenses and reasonable profits.

H.3. Examination by the Authority

Determination of Normal Value

38. Under Section 9A(1)(c) of the Act, normal value in relation to an article means:

    i. *the comparable price, in the ordinary course of trade, for the like article when meant for consumption in the exporting country or territory as determined in accordance with the rules made under sub-section (6); or*

    ii. *when there are no sales of the like article in the ordinary course of trade in the domestic market of the exporting country or territory, or when because of the particular market situation or low volume of the sales in the domestic market of the exporting country or territory, such sales do not permit a proper comparison, the normal value shall be either-*

        (a) comparable representative price of the like article when exported from the exporting country or territory or an appropriate third country as determined in accordance with the rules made under sub-section (6); or

        (b) the cost of production of the said article in the country of origin along with reasonable addition for administrative, selling and general costs, and for profits, as determined in accordance with the rules made under sub-section (6):

    Provided that in the case of import of the article from a country other than the country of origin and where the article has been merely transhipped through the country of export or such article is not produced in the country of export or there is no comparable price in the country of export, the normal value shall be determined with reference to its price in the country of origin.

39. The Authority sent questionnaires to the known producers/exporters from the subject country, as well as to the appropriate diplomatic representative advising them to provide information in the form and manner prescribed by the Authority within the prescribed time limit. The Authority received questionnaire responses from the following exporters/producers:

    a. Limited Liability Company Trade House "Bashkirian Chemistry", Russia
    b. Joint Stock Company Bashkir Soda Company, Russia
    c. Joint Stock Company Berezniki Soda Factory, Russia
    d. DMC Delta Danismanlik Ve Ticaret A.S., Turkey
    e. Pacific Waters DMCC, UAE
    f. Pontus Trading DMCC, UAE
    g. Tutti DMCC, UAE
    h. ADV International, UAE
    i. AG Ciner Ithalat, Turkey
    j. ETI Soda Uretim Pazarlama, Turkey

k. Kazan Soda Elktrik, Turkey
l. Soda World, UK
m. UG Impex Generat Trading, UAE
n. Uniworld Global, UAE
o. WE IC ve DIS Ticaret, Turkey
p. Sisecam DIS Ticaret, Turkey
q. Turkiye Sise Ve Cam Fabrikalari, Turkey
r. Hiranyavarnam Chemicals, Singapore
s. Kempar Energy, Singapore
t. Sisecam Wyoming, USA

40. The normal value and export price for all producers/exporters from the subject countries have been determined as below.

Turkey

S.N.	Producer/ Country	Exporter/ Country
1	Türkiye Şişe ve Cam Fabrikaları A.Ş., Turkey	1. Sisecam Dis Ticaret A. S. (SDT), Turkey 2. Uniworld Global FZCO, UAE
2	Kazan Soda Elektrik Üretim A. Ş., Turkey	1. We İÇ VE DIŞ TİCARET A.Ş., Turkey 2. Soda World, UK
3	ETI Soda Uretim Pazarlama Nakliyat ve Elektrik Uretim Sanayi ve Ticaret AS., Turkey	1. ETI Soda Uretim Pazarlama Nakliyat ve Elektrik Uretim Sanayi ve Ticaret AS., Turkey 2. We İÇ VE DIŞ TİCARET A.Ş., Turkey 3. Soda World, UK 4. ADV International FZCO, UAE 5. U G Impex General Trading LLC, UAE 6. Uniworld Global FZCO, UAE

a. Determination of normal value

i. M/s. Turkey Sise ve Cam Fabrikalari A S (Sisecam Group)

41. M/s. Turkey Sise ve Cam Fabrikalari A S has produced ***MT of the PUC during the POI. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production and SGA expenses concerning the product under consideration. Where profit making transactions are more than 80%, the Authority considered the transactions in the domestic market for the determination of the normal value and in case profitable transactions are less than 80%, only profitable domestic sales are taken into consideration for the determination of normal value. Since more than 80% sales were made at profits, the normal value has been determined based on average selling price of the total sales.

42. Price adjustments have been allowed, as claimed. Accordingly, normal value has been determined at ex-factory level. The normal value determined is provided in the dumping margin table below.

ii. M/s. Kazan Soda Elektrik Uretim A.S. (WE Soda Ltd.)

43. M/s. Kazan Soda has produced *** MT of the PUC during the POI. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production and SGA expenses concerning the product under consideration. Where profit making transactions are more than 80%, the Authority considered the transactions in the domestic market for the determination of the normal value and in case profitable transactions are less than 80%, only profitable domestic sales are taken into consideration for the determination of normal value. Since more than 80% sales were made at profits, the normal value has been determined based on average selling price of total sales.

44. Price adjustments have been allowed, as claimed. Accordingly, normal value has been determined at ex-factory level. The normal value determined is provided in the dumping margin table below.

iii. M/s. ETI Soda Uretim Pazarlama Nakliyat Ve Elektrik Uretim Sanayi Ve Ticaret A.S. (Producer/Exporter, Turkey) (WE Soda Ltd.)

45. M/s. ETI Soda has produced *** MT of the PUC during the POI. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production and SGA expenses concerning the product under consideration. Where profit making transactions are more than 80%, the Authority considered the transactions in the domestic market for the determination of the normal value and in case profitable transactions are less than 80%, only profitable domestic sales are taken into consideration for the determination of normal value. . Since more than 80% sales were made at profits, the normal value has been determined based on average selling price of total sales.

46. Price adjustments have been allowed, as claimed. Accordingly, normal value has been determined at ex-factory level. The normal value determined is provided in the dumping margin table below.

b. <u>Determination of export price</u>

47. From the response filed by M/s. Turkey Sise ve Cam Fabrikalari, it is seen that M/s. Turkey Sise ve Cam Fabrikalari is a producer of the subject goods. It has exported ***MT through unrelated exporter M/s. Sisecam Dis Ticaret to unrelated customers in India.

48. From the response filed by M/s. Kazan Soda, it is seen that M/s. Kazan Soda is a producer of the subject goods. It has exported *** MT through Soda World Ltd, *** MT through ADV International FZCO and *** MT through UG Impex General TRAding LLC to unrelated customers in India.

49. From the response filed by M/s. ETI Soda, it is seen that M/s. ETI Soda is a producer of the subject goods. It has exported directly *** MT and exported *** MT through Soda World Ltd, *** MT through ADV International FZCO, ***MT through UG Impex General Trading LLC and *** MT Through Uniworld Global FZCO to unrelated customers in India.

50. Adjustments towards inland freight, credit cost, handling expenses, commission, insurance, and overseas freight have been claimed by the producer/exporter. Adjustments as claimed have been allowed by the Authority. To determine the export price and landed price, the Authority considered the price at which the ultimate exporter has sold to the unrelated customer in India. The export price was adjusted appropriately to arrive at the ex-factory price. Since there are a number of export channels, the Authority has considered weighted average export price. Accordingily, the net export price has been determined for exports to India. The determined export price is given in the dumping margin table below.

Russia

S.N.	Producer/ Country	Exporter/ Country
1	**M/s. Joint Stock Company Bashkir Soda Company (Producer/Exporter, Russia)**	**i. M/s. Joint Stock Company Berezniki Soda Factory (Exporter, Russia)** **ii. M/s.Limited Liability Company Trade House “Bashkirian Chemistry” (Exporter/Trader, Russia)** **iii. M/s. DMC Delta Danismanlik Ve Ticaret A.S. (Exporter/Trader, Turkey)** **iv. M/s. Pacific Waters DMCC (Exporter/Trader, UAE)** **v. M/s. Pontus Trading DMCC (Exporter/Trader, UAE)** **vi. M/s. Tutti DMCC (Exporter/Trader, UAE)**

a. Determination of Normal Value

M/s. Joint Stock Company Bashkir Soda Company (Producer/Exporter, Russia)

51. M/s. Joint Stock Company Bashkir Soda Company, M/s. Joint Stock Company Berezniki Soda Factory, M/s. Limited Liability Company Trade House “Bashkirian Chemistry”, M/s. DMC Delta Danismanlik Ve Ticaret A.S., M/s. Pacific Waters DMCC, M/s. Pontus Trading DMCC,

and M/s. Tutti DMCC are related parties. M/s. Joint Stock Company Bashkir Soda Company and M/s. Joint Stock Company Berezniki Soda Factory are producers of the subject goods in Russia. All the above-mentioned parties have provided the relevant information in the prescribed exporters questionnaire format. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production and SGA expenses concerning the product under consideration. Where profit making transactions are more than 80%, the Authority considered the transactions in the domestic market for the determination of the normal value and in case profitable transactions are less than 80%, only profitable domestic sales are taken into consideration for the determination of normal value. Since less than 80% sales were made at profits, the normal value has been determined based on average selling price of profitable sales.

52. Price adjustments have been allowed, as claimed. Accordingly, normal value has been determined at ex-factory level. The normal value determined is provided in the dumping margin table below.

b. <u>Determination of Export Price</u>

53. From the response filed by the producers/exporters, the Authority notes that M/s. Joint Stock Company Bashkir Soda Company, M/s. Joint Stock Company Berezniki Soda Factory, M/s. Limited Liability Company Trade House “Bashkirian Chemistry”, M/s. DMC Delta Danismanlik Ve Ticaret A.S., M/s. Pacific Waters DMCC, M/s. Pontus Trading DMCC, and M/s. Tutti DMCC are related parties. It is noted that M/s. Joint Stock Company Bashkir Soda Company has exported total *** MT to India in which *** MT through M/s. DMC Delta Danismanlik Ve Ticaret A.S. out of which *** MT through M/s. Pontus Trading DMCC, and *** MT through M/s. Tutti DMCC. It has exported *** MT through M/s. Pacific Waters DMCC to unrelated customers in India.

54. M/s. M/s. Joint Stock Company Bashkir Soda Company and M/s. Joint Stock Company Berezniki Soda Factory have claimed adjustments on account of ocean freight, insurance, inland transportation, port, and other related expenses, credit cost, and bank charges. Adjustments towards inland freight, credit cost, handling expenses, commission, insurance, and overseas freight have been claimed by the producer/exporter. Adjustments as claimed have been allowed by the Authority. To determine the export price and landed price, the Authority considered the price at which the ultimate exporter has sold to the unrelated customer in India. The export price was adjusted appropriately to arrive at the ex-factory price. Since there are a number of export channels, the Authority has considered weighted average export price. Accordingly, the net export price has been determined for exports to India. The determined export price is given in the dumping margin table below.

USA

S.N.	Producer/ Country	Exporter/ Country
1	**M/s. Sisecam Wyoming LLC**	i. **M/s. Hiranyavarnaam Chemicals** ii. **M/s. Kempar Energy** iii. **M/s. Libra Alkalischemie**

a. Determination of Normal Value

M/s. Sisecam Wyoming LLC

55. Ms/. Sisecam Wyoming LLC is a producer of the subject goods in USA. M/s. Hiranyavarnaam Chemicals, M/s. Kempar Energy, and M/s. Libra Alkalischemie are related parties of M/s. Sisecam Wyoming LLC. All the above-mentioned parties have provided the relevant information in the prescribed questionnaire format. To determine the normal value, the Authority conducted the ordinary course of trade test to determine profit making domestic sales transactions with reference to cost of production and SGA expenses concerning the product under consideration. Where profit making transactions are more than 80%, the Authority considered the transactions in the domestic market for the determination of the normal value and in case profitable transactions are less than 80%, only profitable domestic sales are taken into consideration for the determination of normal value. Since more than 80% sales were made at profits, the normal value has been determined based on average selling price of total sales.

56. Price adjustments have been allowed, as claimed. Accordingly, normal value has been determined at ex-factory level. The normal value determined is provided in the dumping margin table below.

b. Determination of Export Price

57. From the response filed by M/s. Sisecam Wyoming LLC, the Authority notes that M/s. Sisecam Wyoming LLC is a producer as well as exporter of the subject goods. During the POI, M/s. Sisecam Wyoming LLC exported subject goods to an extent of *** MT directly, as well as *** MT through Hiranyavarnaam Chemicals and 88,049 MT through Kempur Energy Pte Ltd and *** MT Uniworld Global FZCO to unrelated customers in India.

58. Adjustments towards inland freight, credit cost, handling expenses, commission, insurance, and overseas freight have been claimed by the producer/exporter. Adjustments as claimed have been allowed by the Authority. Adjustments towards inland freight, credit cost, handling expenses, commission, insurance, and overseas freight have been claimed by the producer/exporter. Adjustments as claimed have been allowed by the Authority. To determine the export price and landed price, the Authority considered the price at which the ultimate exporter has sold to the unrelated customer in India. The export price was adjusted appropriately to arrive at the ex-factory price. Since there are a number of export channels, the Authority has considered weighted

average export price. Accordingly, the net export price has been determined for exports to India. The determined export price is given in the dumping margin table below.

Determination of Normal Value for all non-cooperative producers from Iran, UAE, Turkey, Russia, and USA

59. Normal Value for non-cooperative producers/exporters from the subject countries has been determined on the basis of facts available in terms of Rule 6(8) of the Rules. The normal value so determined is mentioned in the dumping margin table below.

Determination of Export Price for all the non-cooperative producers from Iran, UAE, Turkey, Russia, and USA

60. The Export Price for other non-cooperative producers/exporters from the subject countries has been determined on the basis of facts available in terms of Rule 6(8) of the Rules. The normal value so determined is mentioned in the dumping margin table below.

Dumping Margin

61. Considering the normal values and export prices determined as above, it is determined that the dumping margin is more than the de-minimis limit prescribed under the Rules. The normal value has been considered for comparing the export price from the subject country for calculating dumping margin. The weighted average dumping margin is indicated in table below:

DUMPING MARGIN TABLE

S.No.	Name of the Producer	Normal Value (USD/MT)	Net Export Price (USD/MT)	Dumping Margin (USD/MT)	Dumping Margin (%)	Dumping Margin Range
Turkey						
1	Türkiye Şişe ve Cam Fabrikaları A.Ş., Turkey	***	***	***	***	105-115
2	Kazan Soda Elektrik Üretim A. Ş., Turkey	***	***	***	***	80-90
Russia						
4	M/s. Joint Stock Company Bashkir Soda Company (Producer/Exporter, Russia)	***	***	***	***	130-140
USA						
5	M/s. Sisecam Wyoming LLC	***	***	***	***	80-90

IRAN/UAE						
6	**Any**	***	***	***	***	85-95

H. EXAMINATION OF INJURY AND CAUSAL LINK

I.1. Submissions made by other interested parties

62. The following submissions were made by the other interested parties with regard to injury and causal link:
    i. Increase in imports from Russia must be viewed in the context of expansion of market demand. Such increase in Russian imports is only a response to growing demand and is not indicative of injury to the domestic industry.
    ii. Increase in imports is coupled with increase in the total demand in India and has not resulted in reduction of production or sales of the producers in India as compared to the base year.
    iii. Sales volume of the domestic industry increased by 13% over the injury period, reflecting its ability to compete in the market despite presence of imports.
    iv. Sales of other domestic producers have increased significantly by 147% suggesting that if any injury is suffered by the domestic industry, it is due to domestic competition and shift in market dynamics.
    v. Capacity of the domestic producers have increased from 2020-21 to 2022-23 and the POI, reflecting cumulative growth of 2% over the injury period.
    vi. Production of the PUC and NPUC of the domestic producers has increased significantly from 2020-21 to 2022-23 and the POI, indicating growth of 20%. Production of the PUC also demonstrates a 20% growth.
    vii. Capacity utilisation has increased from 2020-21 to the POI showing an increase of 17%, despite only marginal rise in installed capacity indicates that the domestic producers have been able to improve operational efficiency and optimise production.
    viii. There is no material injury to the domestic industry, and trends show a healthy and growing trend of production.
    ix. Total sales of the domestic industry increased by 24% and domestic sales grew by 13% while export sales grew significantly by 168%, indicating a shift in strategy toward export markets.
    x. Domestic sales of the domestic industry have decreased in the POI from the previous year because of increased exports of the subject goods in the POI.
    xi. Huge rise in export volumes show that any downward trend or slowdown in domestic sales is by choice and not caused by imports. Domestic producers seem to be prioritising international markets, undermining the claim of material injury.
    xii. Average inventories are to be considered as percentage of production and sales, which shows a decline. This indicates that the domestic producers were able to sell what was produced, indicating no injury.
    xiii. Authority is requested to examine other factors causing injury to the domestic industry due to which its profits have declined significantly.
    xiv. Decline in employment and the increase in wages should not be directly linked to the subject imports.

xv. There has been a positive growth in productivity over the injury period with productivity per day increasing by 20% and productivity per employee and per day per employee increased by 23%, indicating no injury to the domestic industry.

xvi. Domestic industry's average capital employed increased by 49% and working capital saw a substantial rise of 168%. However, net fixed assets showed only a modest increase of 33%. Despite these increases, ROI dropped significantly by 46% while remaining positive. Authority is requested to examine other factors that could contribute to such movements.

xvii. Abnormal years have been considered for injury assessment. Imports were restricted due to supply chain issues due to COVID-19 in 2020-21 and 2021-22. Further, in 2022-23, supply chains were disrupted due to red sea crisis and the Russia-Ukraine conflict.

xviii. Imports were made only to meet the demand supply gap that exists in India which is due to the significant exports made by the domestic producers.

xix. Decrease in import prices is not due to dumping but rather due to a global phenomenon as can be seen from the movement of import price for all subject countries. Prices decreased during the POI but still remained higher than the base year.

xx. The selling price of the domestic producers have been increasing at a rate more than the increase in cost, showing there is no price depression/suppression in this case.

xxi. Cost of sales of the domestic industry increased till the period before the POI due to an increase in the prices of natural gas used in the production of ammonia.

xxii. Domestic producer was able to increase selling price more than the increase in the cost of sales given the supply chain issues in the shipping industry, showing the domestic producer takes unfair advantage of supply chain crises to increase prices.

xxiii. Data clearly shows that the domestic industry has maintained positive profits with only some decline in the POI as compared to the previous period, despite which the domestic producers remained profitable.

xxiv. Domestic industry reached exceptional profit growth during 2021-22 and 2022-23, touching more than threefold increase in profits.

xxv. Increase in depreciation indicates that the domestic industry has been consistently investing in equipment and facilities which is inconsistent with an industry that is experiencing material injury.

xxvi. Overall financial data of three of the major producers of the subject goods indicates a trend of robust profitability over the past five fiscal years.

xxvii. Freight should not be included for computing of injury margin as it is against Annexure III. Further, the Authority has rejected such claim in previous decisions with regard to the subject goods. The claim of the Applicants is not based on economic reasoning and disregards the long-standing practice of the Authority. Any reference made to India's paper on the lesser duty rule is misconceived and this paper was floated in the WTO much after the introduction of Annexure III.

xxviii. Request of the Applicants to consider captive production of RSPL while determining non-injurious price must be rejected as this is simply a request to inflate the NIP.

I.2. Submissions made by domestic industry

63. The following submissions were made by the domestic industry with regard to injury and causal link:
    i. Cumulative assessment would be appropriate in the present investigation and Authority is requested to assess injury to the domestic industry cumulatively from the subject countries.
    ii. There is a history of dumping of the subject goods from the subject countries.
    iii. There has been a significant increase in imports within a short period, with import volumes rising by 100%, while demand increased by only 9% compared to the previous year.
    iv. Imports from the subject countries during the POI increased by 234% compared to the previous year and by 99% compared to the base year, indicating substantial rise in imports.
    v. The imports in relation to Indian production and consumption rose significantly, from 19% and 9% respectively in 2022–23 to 34% and 18% in the POI.
    vi. Price undercutting is positive and significant across all subject countries.
    vii. Both the cost of sales and selling price declined during the POI; however, the decline in selling price was more than the decline in cost of sales.
    viii. The subject imports resulted in significant price depression during the POI.
    ix. The current landed value of imports is below both the selling price and the cost of sales of the domestic industry.
    x. The increased import volumes have adversely affected domestic sales, inventory levels, and capacity utilisation.
    xi. Capacity utilisation declined by 4% during the POI as compared to the previous year, with the domestic industry losing sales due to dumped imports.
    xii. Inventories increased and exports increased, as the domestic industry had to divert its sales to the export market to maintain operations and profits.
    xiii. Despite a demand increase, domestic sales declined, while imports surged.
    xiv. The domestic industry lost significant sales volumes, resulting in a decline in the market share of the domestic industry.
    xv. The market share of the domestic industry has remained materially low, despite rising demand and increased capacity.
    xvi. Both the domestic industry and the Indian industry experienced a decline in market share during the POI as compared to the previous year.
    xvii. Import prices have steeply declined in the POI without a corresponding reduction in costs.
    xviii. The weighted average landed price of imports is below the domestic industry's cost of sales. The domestic industry is taking a hit to their profits in an attempt to match the prices of imports.
    xix. The domestic industry's profitability declined significantly in the POI, with a 67% decline as compared to the previous year.
    xx. When imports were priced higher in 2022–23, the domestic industry performed optimally; however, performance deteriorated with the subsequent decline in import prices.
    xxi. Cash profits followed the same trend, improving until 2022–23 and then declining sharply in the POI.
    xxii. The domestic industry was unable to increase sales proportionately with demand due to the subject imports, leading to a slight increase in inventory levels.

xxiii. In the absence of exports, the domestic industry would have faced more severe injury through increased inventory or reduced production and utilisation.

xxiv. Employment and wages are influenced by multiple factors and are not solely indicative of dumping-related injury.

xxv. Productivity levels have remained stable throughout the injury period.

xxvi. The domestic industry has experienced adverse growth in volume parameters and a significant decline in price parameters during the POI.

xxvii. Imports have caused material injury to the domestic industry, and there exists a credible threat of intensified injury if remedial duties are not imposed.

xxviii. Production meant for "captive use" needs to be considered for determination of NIP as the captive production is also meant to be used for domestic consumption. If RSPL had not undergone integration, the goods currently classified as captive production would have instead been sold in the domestic market. Similarly, in the absence of RSPL's soda ash manufacturing capacity, domestic demand would have been fulfilled by alternative producers. Therefore, under either scenario, the volume presently considered captive would have formed part of the overall domestic production.

xxix. The captive consumption of RSPL is not captive consumption and should be treated as captive sales. The financial records of RSPL demonstrate that RSPL soda ash division has sold soda ash to other plants of the company for use in different products and the same is demonstrated by invoices raised and payment received.

I.3. Examination by the Authority

64. The Authority has noted submissions made by the interested parties and has examined various parameters in accordance with the Rules after duly considering the information and documents provided by the interested parties. The injury analysis made by the Authority hereunder *ipso facto* addresses the various submissions made by the interested parties.

65. Rule 11 of the AD Rules read with Annexure II provides that an injury determination shall involve examination of factors that may indicate injury to the domestic industry, taking into account all relevant facts, including the volume of dumped imports, their effect on prices in the domestic market for like articles and the consequent effect on such imports on the domestic producers of such articles. In considering the effect of the dumped imports on prices, it is considered necessary to examine whether there has been a significant price undercutting by the dumped imports as compared with the price of the like article in India, or whether the effect of such imports is otherwise to depress prices to a significant degree or prevent price increases, which otherwise would have occurred, to a significant degree. For the examination of the impact of the dumped imports on the domestic industry in India, indices having a bearing on the state of the industry such as production, capacity utilisation, sales volume, inventory, profitability, net sales realisation, the magnitude and margin of dumping, etc., have been considered in accordance with Annexure II of the Rules.

H.3.1. Cumulative Assessment

66. As per Annexure II, Para (iii) of the AD Rules, in case imports of a product from more than one country are being simultaneously subjected to an anti-dumping investigation, the Authority will cumulatively assess the effect of such imports, in case it determines that:

    a. the margin of dumping established in relation to the imports from each country is more than two percent expressed as percentage of export price and the volume of the imports from each country is three percent of the import of like article or where the export of individual countries is less than three percent, the imports collectively account for more than seven percent of the import of like article; and
    b. cumulative assessment of the effect of imports is appropriate in light of the conditions of competition between the imported article and the like domestic articles.

67. In this regard, the Authority observes as follows:

    a. the margins of dumping from each of the subject countries are more than the limits prescribed above;
    b. the volume of imports from each of the subject countries is more than the de-minimis limits prescribed;
    c. cumulative assessment of the effect of imports is appropriate as the exports from the subject countries not only directly compete *inter se* but also with the like articles offered by the domestic industry in the Indian market.
    d. imported and domestic product are being used interchangeably and there is direct competition between the domestic product and imported product.

68. In view of the above, the Authority considers it appropriate to cumulatively assess the effects of dumped imports from the subject countries in light of the conditions of competition between the imported product and the like domestic product.

H.3.2. Assessment of Demand/Apparent Consumption

69. The Authority has defined, for the purpose of the present investigation, demand, or apparent consumption of the subject goods in India as the sum of domestic sales of the applicant and imports from all sources. For the purpose of the injury analysis, the Authority has relied upon transaction-wise data from DGCI&S. The Authority has considered the data based on the finalised PUC of the subject goods. The demand for the PUC is as follows:

Particulars	Unit	2020-21	2021-22	Apr22-Sep23(A)	POI (A)
Demand					
Total Imports	MT	6,91,922	5,32,811	6,35,887	10,17,166

Subject Countries	MT	4,89,511	3,16,407	3,77,496	8,94,630
USA	MT	1,95,753	81,801	1,12,924	2,20,990
TURKEY	MT	85,013	1,04,450	1,33,639	4,73,864
Iran/UAE	MT	1,20,908	78,289	59,740	89,800
RUSSIA	MT	87,836	51,867	71,194	1,09,976
Other Countries	MT	2,02,411	2,16,404	2,58,391	1,22,536
Sales of Domestic Industry	MT	23,64,267	27,44,305	27,17,923	26,80,153
Sales of Others	MT	23,651	41,683	58,430	58,430
Captive Sale	MT	3,19,020	2,75,154	2,24,337	1,78,021
Captive transfer	MT	2,05,016	2,66,065	2,99,378	3,15,655
Total Demand	MT	36,03,876	38,60,017	39,35,955	42,49,426

Note - Apr22-Sep23 figures are annualised for 12 months

70. It is seen that the demand for the subject goods increased consistently over the injury period.

H.3.3. Volume effect of dumped imports on domestic industry

i. Imports in absolute and relative terms

71. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in the dumped imports, either in absolute terms or in relation to production or consumption in India. The import volumes of the subject goods and share of the same during the injury investigation period are as follows:

Particulars	**Unit**	**2020-21**	**2021-22**	**Apr22-Sep23**	**POI**
Imports from Subject country	MT	4,89,511	3,16,407	3,77,496	8,94,630
Other countries	MT	2,02,411	2,16,404	2,58,391	1,22,536
Total Imports	MT	6,91,922	5,32,811	6,35,887	10,17,166
Subject country imports in relation to					
Indian Production	%	17%	9%	11%	26%
Indian Demand (with captive)	%	14%	8%	10%	21%
Indian Demand (without captive)	%	16%	10%	11%	24%
Total Imports	%	71%	59%	59%	88%

Note - Apr22-Sep23 and POI figures are annualised for 12 months

72. It is seen that the imports from the subject countries decreased from the base year to 2021-22, increased in Apr22 – Sept., 2023 and thereafter increased significantly in the POI. Subject imports increased by 83% in the POI as compared to the base year. Further subject imports have more than doubled in the POI as compared to the previous year, i.e., Apr22-Sep23.

73. The subject imports have increased significantly in the POI, both, in relation to Indian production, as well as consumption. Imports in relation to production and consumption has increased by 15% and 11% points respectively in the POI as compared to previous period.

H.3.4. Price Effect of dumped imports on domestic industry

74. With regard to the effect of the dumped imports on prices, it is required to be analysed whether there has been a significant price undercutting by the alleged dumped imports as compared to the price of the like product in India, or whether the effect of such imports is otherwise to depress prices or prevent price increases, which otherwise would have occurred in normal course.

75. Accordingly, impact of dumped imports on the prices of the domestic industry have been examined with reference to price undercutting and price suppression/depression, if any. For the purpose of this analysis the cost of sales and the net sales realization (NSR) of the domestic industry have been compared with the landed price of the subject imports from the subject countries.

i. Price Undercutting

76. In order to determine whether the imports are undercutting the prices of the domestic industry in the market, price undercutting has been worked out by comparing the landed price of the subject imports with the selling price of the domestic industry from each of the subject countries. It is seen that the imports are undercutting the prices of the domestic industry in the market. Table below shows the price undercutting:

Particulars	UOM	USA	Turkey	Iran/UAE	Russia
Landed price	₹/MT	21,987	20,334	21,245	21,599
	Indexed	100	92	97	98
Selling Price	₹/MT	***	***	***	***
	Indexed	100	100	100	100
Price Undercutting	₹/MT	***	***	***	***
	Indexed	100	168	131	116

77. It has been contended by the domestic industry that transportation cost forms a very substantial portion of the cost of production in case of subject goods, as (a) the domestic industry is located in the State of Gujarat and the sales have to be made throughout India and (b) given the price of the product, freight cost forms a significant part in the procurement cost of the consumers. The domestic industry has thus contended that the selling price of the domestic industry should be compared with the landed price of imports only after adding the transportation costs. However,

having regard to the past practise, the Authority examined the extent of price undercutting without consideration of freight. It is found that the imports are undercutting the prices of the domestic industry, with and without addition of freight. It is seen that subject goods have been exported to India at a price below prices prevailing in Indian market thus undercutting the domestic prices. The price undercutting has forced the domestic industry to reduce the prices. The price reductions have been more than the decline in costs.

ii. Price Suppression/Depression

78. For the purpose of analysing price suppression and depression in the domestic market, the Applicant has provided information about (a) cost of sales, (b) domestic selling price, as is given in the table below.

Particulars	**UOM**	**2020-21**	**2021-22**	**Apr22-Sep23**	**POI**
Cost of Sales	₹/MT	***	***	***	***
	Indexed	100	122	159	149
Selling Price	₹/MT	***	***	***	***
	Indexed	100	124	189	138
Landed price	₹/MT	16,948	18,075	33,508	21,515
	Indexed	100	107	198	127

79. It is seen that both, cost of sales and selling price increased till the period April 22-Sep 23, and the increase in selling price was more than the increase in cost of sales. Thus, the prices of the domestic industry were not supressed or depressed till April 22 – Sept 23. However, while cost of sales and selling price declined in the POI as compared to the preceding period, the decline in selling price was much more than the decline in cost of sales. It is seen that the landed price of imports has also shown the same trend. The domestic industry has thus suffered significant depressing effect on its prices in the POI. Subject imports are causing significant price depression in the domestic market.

H.3.5. Economic Parameters of the Domestic Industry

80. Annexure II to the Rules provide that the examination of the impact of the dumped imports on the domestic industry should include an objective and unbiased evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in sales, profits, output, market share, productivity, return on investments or utilization of capacity; factors affecting domestic prices, the magnitude of the margin of dumping; actual and potential negative effects on cash flow, inventories, employment, wages, growth and the ability to raise capital investments. Accordingly, various injury parameters relating to the domestic industry are discussed herein below.

81. The performance of the applicant in the POI has been compared with its performance in the base year.

i. Capacity, Production, Capacity Utilisation, and Sales

82. The Authority has considered the capacity, production, capacity utilisation, and sales volume of the domestic industry over the injury period. The table below shows factual position.

Particulars	UOM	2020-21	2021-22	Apr22-Sep23	POI
Installed Capacity	MT	4,089,200	4,089,200	4,189,200	4,189,200
	Indexed	100	100	102	102
Total Production	MT	2,916,407	3,452,880	3,506,194	3,505,500
	Indexed	100	118	120	120
Capacity Utilization	%	71%	84%	84%	84%
	Indexed	100	118	117	117
Domestic Sales	MT	2,364,267	2,744,305	2,717,923	2,680,153
	Indexed	100	116	115	113
Captive Sales	MT	***	***	***	***
	Indexed	100	86	70	56
Export Sales	MT	166,753	235,368	212,094	447,616
	Indexed	100	141	127	268
Total Including Captive Sales	MT	***	***	***	***
	Indexed	100	114	111	116

Note - Apr22-Sep23 and POI figures are annualised for 12 months

83. It is seen that:
   a. Capacity of the domestic industry increased in the period April 22- Sep 23.
   b. The production and capacity utilization increased from the base year to April 22- September 23 period and has remained stable thereafter in the POI.
   c. The domestic merchant sales increased between 2020-21 and 2021-22. The domestic merchant sales have however declined thereafter till the POI despite increase in demand.
   d. Since two domestic producers have significant captive sales to other units for production of detergents, and further since these are recorded in the books of accounts as sale & purchase between the two divisions in these companies, the Authority determined such captive sales first individually and thereafter collectively along with merchant sales. It is seen that captive sales and merchant sales increased in 2021-22 and thereafter declined upto the POI. It is also seen that the gross domestic merchant sales and captive sales also shows the same trend, i.e., these increased in 2021-22 and thereafter consistently declined upto the POI. It is thus concluded that the domestic industry suffered decline in sales volumes in the POI whether or not captive sales are included. Further, captive sales also show decline in sales volumes in the POI.
   e. The capacity utilisation of the domestic industry is at high level. Even though the domestic industry contended that it has been prevented from producing and selling further, the Authority notes that the production levels of the domestic industry are in any case at high levels.

ii. Market Share in Demand

84. The market share of the subject imports and the domestic industry over the entire injury period was as follows:

Particulars	Unit	2020-21	2021-22	Apr22-Sep23	POI
Share in demand					
All imports	%	22%	16%	19%	27%
Subject Countries	%	16%	10%	11%	24%
Other Countries	%	7%	7%	8%	3%
Domestic industry	%	77%	83%	80%	71%
Other producers	%	1%	1%	2%	2%
Total Share in %	%	100%	100%	100%	100%

Note - Apr22-Sep23 and POI figures are annualised for 12 months

85. The market share of the subject countries declined sharply in 2021-22. The market share has however increased significantly thereafter till the POI, with significant increase in the POI as compared to preceding year and previous years.

86. Market share of the domestic industry increased in 2021-22, as the market share of subject imports declined in this period. The market share of the domestic industry has however consistently declined thereafter till the POI. The dumped imports have prevented the domestic industry from retaining its legitimate share in the market. The domestic industry lost volumes and market share due to dumped imports and was forced to divert the production to lower profitable export sales.

iii. Profitability, Cash Profits, and Return on Capital Employed

87. The profit, cash profits, profit before interest (PBIT), and return on investment of the domestic industry over the injury period has been analysed and were as follows:

Particulars	Unit	2020-21	2021-22	Apr22-Sep23	POI
Cost of sales	₹/MT	***	***	***	***
	Indexed	100	122	159	149
Selling price	₹/MT	***	***	***	***
	Indexed	100	124	189	138
Profit/loss	₹/MT	***	***	***	***
	Indexed	100	136	354	78
Profit/loss	Rs Lacs	***	***	***	***
	Indexed	100	158	407	88
Cash Profit (PBT+ Depreciation)	₹/MT	***	***	***	***
	Indexed	100	129	305	91
Cash Profit	Rs. Lacs	***	***	***	***

	Indexed	100	150	351	103
PBIT	Rs. Lacs	***	***	***	***
	Indexed	100	144	330	81
ROI	%	***	***	***	***
	Indexed	100	117	234	57

Note - Apr22-Sep23 and POI figures are annualised for 12 months

88. It is seen that
    a. The decline in the selling price in the POI was far more than the decline in the cost of sales. Resultantly, whereas the profits of the domestic industry increased from the base year to April 22- September 23, the same declined sharply in the POI with the steep increase in imports in this period. The profitability is at the lowest levels in the POI.
    b. Over the injury period, whereas the sales volumes increased by 13%, the gross profits before tax on domestic sales declined by 12%.
    c. Cash profits declined significantly (by 70%) in the POI when compared to preceding year. Cash profit per unit of sales also declined sharply over this period. Over the injury period, despite 13% increase in domestic sales, the cash profit per unit of sales declined by 8%.
    d. The return on investment (ROI) followed the same trend as that of profits and cash profits. Profit before tax declined sharply (76%) in the POI as compared to preceding period. Over the injury period, profit before interest on total sales declined by 20%, even when the sales volumes increased by 13%. Resultantly, return on investment declined significantly in the POI as compared to both preceding periods as also base year.

iv. Inventory

89. The data relating to the inventory position of the domestic industry over the injury period and POI is given in the table below:

Particulars	UOM	2020-21	2021-22	Apr22-Sep23	POI
Opening Inventory	MT	260,972	155,080	101,801	240,287
	Indexed	100	59	39	92
Closing Inventory	MT	155,080	101,801	260,286	196,438
	Indexed	100	66	168	127
Average Inventory	MT	208,026	128,441	181,044	218,362
	Indexed	100	62	87	105

Note - Apr22-Sep23 and POI figures are annualised for 12 months

90. It is seen that the level of inventories with the domestic industry declined upto March, 2022. Inventory levels have however increased thereafter significantly. The increase in inventories is despite increase in export sales.

v. Employment, Wages, and Productivity

91. The position with regard to employment, wages, and productivity of the domestic industry is as follows:

Particulars	UOM	2020-21	2021-22	Apr22-Sep23	POI
No of employees	Nos	3,921	4,014	3,834	3,824
	Indexed	100	102	98	98
Salary & Wages	₹ Lacs	***	***	***	***
	Indexed	100	118	143	138
Productivity per day	MT	8,333	9,865	10,018	10,016
	Indexed	100	118	120	120
Productivity per employee	MT	744	860	915	917
	Indexed	100	116	123	123

Note - Apr22-Sep23 and POI figures are annualised for 12 months

92. The Authority notes that the number of employees has increased from the base year to 2021-22 and thereafter decreased till the POI. Wages paid have increased over the injury period with a marginal decline in the POI. The productivity per employee increased over the injury period.

vi. Growth

93. It is seen that the imports have led to an adverse effect on the growth of the domestic industry in respect of both volume and price parameters.

Particulars	UOM	2020-21	2021-22	Apr22-Sep23	POI
Production	Y/Y	-	18%	2%	0%
Capacity Utilisation	Y/Y	-	13%	-1%	0%
Domestic Sales	Y/Y	-	16%	-1%	-1%
Inventory	Y/Y	-	-38%	41%	21%
Profit Per Unit	Y/Y	-	36%	159%	78%
Profit in ₹ Lacs	Y/Y	-	58%	157%	78%
Cash Profit in ₹ Lacs	Y/Y	-	50%	134%	-71%
ROCE	Y/Y	-	3%	20%	-30%
Market Share-Domestic Producers	Y/Y		5%	-2%	-9%

vii. Factors affecting domestic price

94. The Authority has examined the import prices from the subject countries, change in the cost structure, competition in the domestic market, factors other than dumped imports that might be affecting the prices of the domestic industry in the domestic market. The landed value of imported material from the subject countries is below the selling price of the Domestic Industry,

causing price undercutting. The price undercutting has led to price depression in the Indian market. The demand for the subject goods increased over the injury period and therefore it could not have been a factor affecting domestic prices. The Authority concludes that the principal factor affecting the domestic prices is the dumped imports of subject goods from the subject countries.

viii. Ability to raise capital

95. The Authority notes that the domestic industry has been unable to utilise its capacities fully due to the dumped imports. The dumping of the subject goods has impacted the domestic industry's ability to raise capital investments. The Authority also notes that the domestic industry has contended planned investments, but they are however, unable to move forward due to the dumped imports. The domestic industry contended that the PUC is heavily capital-intensive product and the current investment plans are for capacity addition to the tune of *** MT at a gross investment of Rs. *** crores. The Authority notes that the profits earned in the POI would not be able to able to adequately protect this investment.

ix. Magnitude of Dumping and Dumping Margin

96. It is seen that the dumping margin from the subject countries is not only more than de-minimis but also significant.

I. NON-ATTRIBUTION ANALYSIS (OTHER FACTORS)

97. The Authority examined whether other factors listed under the anti-dumping Rules could have caused injury to the domestic industry. The Authority examined known factors other than the dumped imports and ascertain whether these are at the same time have been injuring the domestic industry, so that the injury caused by other, if any, is not attributable to the dumped imports. Factors which are relevant in this respect include, *inter alia*, the volume of subject goods not sold at dumped prices, contraction in demand or changes in the pattern of consumption, trade restrictive practices, changes in technology, the export performance of the domestic industry and the productivity of the domestic industry.

a) Volume and prices of imports from third countries

98. It is seen that the imports of the product under consideration from other countries are in low volumes or high in price. Therefore, imports from other countries are not a cause of material injury suffered by the domestic industry.

b) Contraction in Demand

99. The demand has consistently increased throughout the injury period. Thus, decline in demand is not the cause of injury found by the Authority.

c) Changes in pattern of consumption

100. There are no changes in the pattern of consumption for the product under consideration over the injury period that could have caused injury to the domestic industry.

d) Conditions of competition and trade restrictive practices

101. The investigation has not shown any change in the conditions of competition or any trade restrictive practices.

e) Developments in Technology

102. No evidence has been brought forward to show that there are no significant changes in technology.

f) Export performance of the domestic industry

103. It is seen that domestic industry is largely in the domestic market. In any case, the Authority has considered the data for domestic operations for its injury analysis.

g) Performance of other products

104. The domestic industry has provided the injury data for the PUC and the same has been adopted by the Authority for the purpose of the injury analysis. Performance of other products produced and sold by the domestic industry has not been considered.

J. INJURY MARGIN

105. The Authority has determined the NIP for the domestic industry on the basis of principles laid down in the Rules read with Annexure III, as amended. The NIP of the product under consideration has been determined by adopting the information/data relating to the cost of production provided by the domestic industry for the POI. The NIP has been considered for comparing the landed price from the subject countries for calculating injury margin. For determining the NIP, the best utilisation of the raw materials and utilities has been considered over the injury period. Best utilisation of production capacity over the injury period has been considered. Extraordinary or non-recurring expenses have been excluded from the cost of production. A reasonable return (pre-tax @ 22%) on average capital employed (i.e., average net fixed assets plus average working capital) for the product under consideration was allowed as pre-tax profit to arrive at the NIP as prescribed in Annexure III to the Rules. The Authority has determined NIP separately for each of the quarters of the POI.

106. The Authority notes the claim of the domestic industry with regard to inclusion of freight while determining injury margin. The Authority notes that the consistent practise of Authority for injury margin assessment is to compare landed value without freight with the NIP on an

equivalent level of comparison. The same methodology has been adopted in this case. Further, NIP has been determined as per Annexure III of the AD Rules at ex-factory level and the same has been compared with the landed price of imports at the port levels.

107. Based on the landed price and the NIP determined as above, the injury margin as provisionally determined by the Authority is provided in the table below.

INJURY MARGIN TABLE

S.No.	Name of the Producer	Non-Injurious Price (USD/MT)	Landed Value (USD/MT)	Injury Margin (USD/MT)	Injury Margin (%)	Injury Margin Range
Turkey						
1	Türkiye Şişe ve Cam Fabrikaları A.Ş., Turkey	***	***	***	***	0-10
2	WE Soda (ETI + Kazan)	***	***	***	***	30-40
Russia						
3	M/s. Joint Stock Company Bashkir Soda Company (Producer/Exporter, Russia)	***	***	***	***	10-20
USA						
4	M/s. Sisecam Wyoming LLC	***	***	***	***	20-30
IRAN/UAE						
5	Any	***	***	***	***	40-50

K. THREAT OF INJURY

108. In the present investigation, the domestic industry has contended threat of material injury. The Authority examined the threat of material injury to the domestic industry considering the parameters relating to the threat of material injury in terms of Paragraph (vii) of Annexure II of the Rules, which states as under:

"A determination of a threat of material injury shall be based on facts and not merely on allegation, conjecture or remote possibility. The change in circumstances, which would create a situation in which the dumping would cause injury, must be clearly foreseen and imminent. In making a determination regarding the existence of a threat of material injury, the Designated Authority shall consider, inter alia, such factors as:

a. a significant rate of increase of dumped imports into India indicating the likelihood of substantially increased importation;
b. sufficient freely disposable or an imminent, substantial increase in capacity of the exporter indicating the likelihood of substantially increased dumped exports to Indian market, taking into account the availability of other export markets to absorb any additional exports;
c. whether imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices, and would be likely to increased demand for further imports; and
d. inventories of the article being investigated."

L.1. Submissions by other interested parties

109. The following submissions have been made by other interested parties with regard to the threat of material injury:
  i. Claims made on threat are not contextual to the imports of subject goods into India and it ignores the fact about 70-80% of the Indian demand is met by the Indian producers and rest about 20-30% is imported that too when the country has nil production through the natural route.
  ii. Global capacity and production trends do not establish threat to the Indian market and the domestic industry has not provided evidence showing that the excess capacity of subject countries would be targeted at India.
  iii. The fact that producers in subject countries export does not establish that they would direct additionally exports to India in injurious quantities or injurious prices.
  iv. Applicant has not provided any evidence with respect to the four factors of threat as identified in the Rules.

L.2. Submissions by the domestic industry

110. The following submissions were made by the domestic industry with regard to the threat of material injury:
  i. Imports during the current POI are nearly three times higher than that in the previous year.
  ii. These imports have been made at dumped and injurious prices, with both the dumping margin and injury margin being positive and significant.
  iii. Subject countries possess substantial freely disposable capacities, far exceeding Indian demand.
  iv. Globally, soda ash production is concentrated in the USA, Turkey, and China, which together account for 72% of global capacity.
  v. The current global installed capacity of 75 million MT surpasses the global demand of 65 million MT.
  vi. The USA has a capacity of 14 million MT, with an additional 5 million MT announced and Turkey has 5 million MT, with a planned increase of 400,000 MT, resulting in a projected net global capacity increase of 8 million MT.

vii. Presently, there is a surplus global capacity of 4 to 5 million MT, which is comparable to India's total demand and is expected to continue.

viii. ETI Soda, a major Turkish producer, is part of the Ciner Group, which also operates in the USA. As current US exports are solely from this group, US exports can effectively be considered Turkish exports.

ix. Major global markets such as Europe, Latin America, and USA have experienced negative consumption growth recently:

x. Declining demand globally, coupled with capacity expansions, has led to a global oversupply situation.

xi. Market reports highlight threats to demand stability, exacerbated by geopolitical tensions such as the Russia–Ukraine conflict.

xii. Global demand has declined due to economic slowdown and inflation, with operating rates peaking in 2022 and declining in 2023, with further decline expected in 2024.

SN	Market	Growth
1	Europe	-4%
2	Latin America	-7%
3	US	-10%
4	India	1%
5	Cumulative	-2%

xiii. India remains one of the few markets with rising demand, making it an attractive destination for surplus global supply.

xiv. Despite oversupply and weak demand globally, capacity additions continue, especially in the USA.

xv. The imbalance between oversupply and declining demand globally, except in India, raises the risk of plant shutdowns if prices fall below production costs.

xvi. Turkish producers have expanded capacity despite weak domestic and international demand.

xvii. Ciner added 400,000 MT of capacity; WE Soda, with operations in both Turkey and the USA, also has expansion plans underway.

xviii. Exports from Turkey to Europe have declined significantly due to weakened European demand.

xix. Trade disruptions have occurred due to poor international demand, and worsened by expanding exporter capacities.

xx. Significant new capacity was planned in the USA to serve export markets, though COVID-19 delayed implementation.

xxi. The USA's total capacity stands at 14 million MT, with 5 million MT additional capacity announced.

xxii. Actual production has not yet reflected the new capacity due to weak international demand limiting export opportunities.

xxiii. According to the US Geological Survey, August 2023 production was 869,000 MT, an 8% decline from July and August 2022.

xxiv. Production in the period from January 2023 to August 2023 was 7.23 million MT, 3% lower than the same period in 2022.

xxv. US producers are responding to global oversupply and weakening demand by attempting to sell surplus stock in markets such as India.

xxvi. Despite global challenges, imports from the USA to India increased significantly during the POI, with at least 30% of US capacity remaining unutilised.

xxvii. Producers in subject countries are highly export-oriented due to their large capacities.

xxviii. In the absence of anti-dumping duties, exporters from these countries are likely to significantly increase exports to India in a short timeframe.

xxix. The global oversupply, driven by declining demand and continued capacity expansion, poses a clear threat of material injury to the Indian industry.

xxx. India's rising demand makes it a prime target for surplus exports, intensifying the risk of injury despite existing challenges.

xxxi. During the POI import prices have dropped significantly, with landed prices falling well below domestic selling prices.

xxxii. The low-priced imports are undercutting domestic market prices and are even below the domestic industry's cost of production, exerting a strong downward pressure on local prices.

xxxiii. The depressed domestic prices are likely to stimulate further demand for imports, potentially worsening the competitive disadvantage for domestic producers.

xxxiv. Producers in the subject countries possess substantial manufacturing capacity, indicating their ability to rapidly scale up output if needed.

xxxv. The existing capacity suggests that foreign producers can increase supply volumes in a short timeframe, posing a potential threat to domestic market stability.

xxxvi. The domestic industry has experienced a sharp increase in inventory levels in the most recent period, signalling possible market saturation.

L.3. Examination by the Authority

111. With respect to the examination of the threat of material injury to the domestic industry, Rule 11 of the AD Rules requires the Authority to record the finding that the subject imports into India are causing or threatening material injury to any established industry in India or materially retarding the establishment of any industry in India. Since, the Authority proposes to conclude that there is material injury to the domestic industry due to the dumped imports from subject countries, it proposes to restrict the injury examination with respect to the material injury to the domestic industry only.

L. <u>INDIAN INDUSTRY'S INTEREST & OTHER ISSUES</u>

M.1. Submissions by other interested parties

112. The following submissions were made by the other interested parties with respect to the Indian industry's interest and other issues:

i. The imposition of anti-dumping duties on Soda Ash is not aligned with public interest, given its role as a critical input across a wide spectrum of industries.

ii. Any ADD on Soda Ash would disrupt the industrial value chain, adversely affect downstream sectors and undermine broader economic objectives.
iii. The domestic industry already benefits from protection through Minimum Import Price (MIP); additional duties would constitute excessive safeguard measures.
iv. Further levy of ADD risks rendering key industries, such as glass manufacturing as unviable, with potential long-term consequences for domestic production and employment.
v. Indian soda ash producers have historically relied on trade protection measures, despite now commanding over 70% of the domestic market share; such reliance continues even under current market dominance.
vi. The demand-supply equilibrium for soda ash remains tightly balanced, necessitating imports to meet industrial requirements; during the injury period, imports ranged between 5–10 Lakh MT against a total demand of 40–43 Lakh MT.
vii. Imports play a critical role in ensuring availability of soda ash produced via the natural route, which is significantly more sustainable, emitting 0.30 to 0.70 tons of CO_2 per ton compared to 1 ton CO_2 per ton from the synthetic route used by domestic producers.
viii. Restricting imports of natural soda ash would adversely affect the production of sustainable goods in India, while the proposed ADD would increase user costs by 2–5%, directly impacting margins without evidence of injurious pricing to domestic producers.

M.2. Submissions by the domestic industry

113. The following submissions were made by the domestic industry with respect to the Indian industry's interest and other issues:
i. The subject goods were previously subject to anti-dumping measures, and there is no public information indicating that the previously imposed duties had any adverse impact on end consumers.
ii. Imports entering the Indian market at dumped prices are priced below the cost of sales of the domestic industry, thereby causing significant injury.
iii. The imposition of anti-dumping duties is necessary to restore fair competition, safeguard the viability of domestic production, and prevent India from becoming entirely dependent on imports for the product under consideration.
iv. Anti-dumping measures serve the long-term interests of consumers by fostering a competitive domestic industry capable of supplying products at fair prices.
v. Reliance solely on imports would compel consumers to maintain higher inventory levels, whereas procurement from domestic producers allows for more efficient inventory management.
vi. A robust domestic industry is essential to maintaining a fair and competitive market environment, which would otherwise be dominated by dumped imports.
vii. It is in the public's interest to support strong and competitive domestic manufacturing of the product under consideration.
viii. Promoting domestic production is vital to India's ambition of becoming a global manufacturing hub, as it contributes to employment generation and GDP growth.

ix. If the injury to the domestic industry is not addressed, continued production may become unsustainable, undermining broader economic objectives.
x. The Indian soda ash industry has demonstrated consistent growth, with capacity increasing from 2 million MT in 1998–99 to 4.5 million MT in 2023–24, in line with national demand.
xi. The industry has planned an additional 2 million MT of capacity expansion, reflecting its commitment to self-reliance and domestic supply security.
xii. Employment has increased in tandem with capacity growth, and further expansion is supported by Rs. *** crores in planned investment to reach *** million MT.
xiii. However, the current market conditions have severely jeopardized the viability of these proposed investments.
xiv. The domestic soda ash industry plays a significant role in employment generation, providing direct and indirect jobs to approximately 22,000 individuals across India.
xv. Gujarat, as a key manufacturing hub, accounts for a substantial share of this employment.
xvi. The imposition of anti-dumping duties is not only beneficial to consumers but also serves the broader national interest.
xvii. Protecting the domestic industry through such measures can stimulate the establishment of new manufacturing facilities and enhance production capacity.
xviii. These actions are consistent with the Government of India's Make in India initiative and contribute meaningfully to national economic growth.

M.3. Examination by the Authority

114. The Authority notes that the purpose of imposition of anti-dumping duty, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping measures does not aim to restrict imports from the subject country in any way. Trade remedial investigations are intended to restore equal competitive opportunities in the domestic market by ensuring a level playing field for domestic producers by the imposition of appropriate duties against trade distorting imports. At the same time, the Authority is aware that the impact of such duties is not limited to only the domestic producers of the PUC but also affects the users and consumers of the PUC. Moreover, the imposition of duties may stimulate the emergence of new producers within the country.

115. The Authority issued initiation notification inviting views from all the interested parties, including importers, consumers and others. The Authority also prescribed a questionnaire for the users/ consumers to provide relevant information about the present investigation including any possible effects of anti-dumping duty on their operations. Information was sought on, inter alia, interchangeability of the product supplied by various suppliers from different countries, ability of the domestic industry to switch sources, effect of anti-dumping duty on the consumers, factors that are likely to accelerate or delay the adjustment to the new situation caused by imposition of anti-dumping duty.

116. The imposition of anti-dumping duties on soda ash is consistent with larger public interest, as it seeks to remedy dumping happening in the Indian market, restore fair competition and ensure

the long-term viability of domestic manufacturing. The domestic industry submitted, despite previous duties, there is no evidence of adverse impact on end consumers, and the domestic industry has demonstrated growth, expanding capacity from 2 million MT in 1998–99 to 4.5 million MT in 2023–24, with further investments planned. These measures are essential to prevent India's over-dependence on imports, particularly when dumped goods are priced below domestic cost of sales, causing material injury. A strong domestic industry not only supports efficient inventory management for consumers but also contributes to employment generation, with over 22,000 direct and indirect jobs.

117. With regard to the impact of duties on the glass industry in India, it is noted that the imposition of duties on soda ash would have a negligible impact on its cost. This sector has already received substantial protection through the imposition of ADD across various categories of glass products. As noted from the submission of the domestic industry, there have been eleven distinct cases wherein duties have been levied on different types of glass, highlighting the consistent support extended to protect domestic manufacturers of the glass industry. Consequently, any additional duty on soda ash is unlikely to disrupt the cost or materially affect the downstream value chain.

118. It is noted that some of the applicant companies are also engaged in the production of detergents within the country. An analysis of price movements as submitted by the domestic industry shows that despite a decline in the import prices of soda ash, the prices of detergents have not decreased in proportion. This suggests that detergent prices are not directly correlated with fluctuations in soda ash prices, indicating a degree of pricing insulation or independence in the downstream market. Further, when considering the potential impact of anti-dumping duties on detergent prices, the prices of the soda ash and the other primary raw material- which is Linear Alkylbenzene (LAB)- has been provided by the domestic industry. A comparative assessment since April 2020 shows that when the prices of LAB and soda ash increased, detergent prices also rose. However, when the prices of these raw materials declined, detergent prices remained stable and did not reflect a corresponding decrease. Thus, movement of raw material price does not have a significant impact on the prices of the detergents.

119. In view of the prevailing economic conditions, including the widening trade deficit and depletion of foreign exchange reserves, it is necessary to strengthen reliance on domestic production capacities. As noted above, there exists no discernible demand-supply gap in the domestic market. The imposition of duties is expected to foster a level playing field. Imposition of duties is deemed to be in the interest of the end-users, particularly in light of the high degree of export dependency.

120. Anti-dumping duties would be in line with the nation's priorities by reinforcing India's policy to become a global manufacturing hub under the Make in India initiative. Additional duties would incentivize domestic capacity expansion, supported by ₹1,200 crores in planned investment, and promote sustainable production practices. By fostering a competitive and self-reliant industrial base, the imposition of duties aligns with economic growth, supply security,

and environmental sustainability, without demonstrable harm to downstream sectors or consumer margins.

121. The Authority recognises that the imposition of anti-dumping duties might affect the price levels of the product in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, imposition of anti-dumping measures would remove the unfair advantages gained by dumping practices, prevent the decline of the domestic industry, and help maintain availability of a wider choice to the consumers of the subject goods. The purpose of anti-dumping duties, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to re-establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Imposition of anti-dumping duties, therefore, would not affect the availability of the product to the consumers. The Authority notes that the imposition of the anti-dumping measures would not restrict imports from the subject countries in any way, and therefore, would not affect the availability of the product to the consumers.

SECTION IV

M. METHODOLOGY FOR DETERMINATION OF NON-INJURIOUS PRICE

122. The non-injurious price has been determined by adopting the verified information/data relating to the cost of production for the period of investigation (1st October 2023 – 30th June 2024) in respect of the domestic industry. Detailed analysis/examination and reconciliation of the financial and cost records maintained by the company, wherever applicable, were carried out for this purpose.

123. The non-injurious price for the domestic industry has been determined in terms of principals outlined in Annexure III to the Rules as briefly described below:
   a) RAW MATERIAL COST: The best utilization of raw material by the domestic producers, over the period of investigation and preceding three years period, at the period of investigation rates was considered.
   b) COST OF UTILITIES: The best utilization of utilities by the domestic producers, overt the period of investigation and preceding three years period, at the period of investigation rates was considered.
   c) PRODUCTION: The best utilization of production capacities over the period of investigation and the preceding three years period was considered.
   d) SALARY & WAGES: Proprietary of expenses grouped under this head and charged to cost of production was examined. It has been ensured that no extraordinary or non-recurring expenses were charged to production.
   e) DEPRECIATION: The reasonableness of the amount of depreciation charged to the cost of production was examined to ensure that no charge has been made for facilities not deployed to production of subject goods. Further, amortization of goodwill has been disallowed.
   f) IDENTIFICATION AND ALLOCATION / APPORTIONMENT OF EXPENSES: The reasonableness and justification of various expenses claimed for the period of investigation has been examined and scrutinized by comparing with the corresponding amounts in the immediately preceding year and admitted for computing non-injurious price.
   g) REASONABLE RETURN ON CAPITAL EMPLOYED: A reasonable return (pre-tax) of 22% on average capital employed (i.e., Average Net Fixed Assets and Average Working Capital) for the product under consideration was allowed for recovery of interest, corporate tax and profit~~.~~
   h) Interest is allowed as an item of cost of sales and after deducting the interest, the balance amount of return has been allowed as pre-tax profit to arrive at the non-injurious price.

   i) NON-INJURIOUS PRICE FOR THE DOMESTIC INDUSTRY: The non-injurious price for the product under consideration is proposed as Rs ***/**MT**.