

To be published in the Gazette of India, Extraordinary, Part 1 Section 1

**F. No.6/7/2019-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 3rd October, 2019

Notification

Preliminary Findings

Sub: Preliminary Findings in the Anti-dumping investigation concerning imports of “Digital Offset Printing Plates” originating in or exported from China PR, Japan, Korea RP, Taiwan and Vietnam.

A. BACKGROUND OF THE CASE

No. 6/7/2019 -DGTR: Having regard to the Customs Tariff Act, 1975, as amended from time to time (hereinafter also referred to as the Act), and 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, (hereinafter also referred to as the Rules or the AD Rules) thereof:

1. Whereas, M/s. Technova Imaging Systems (P) Ltd. (hereinafter also referred to as the Applicant or the Petitioner or the Domestic Industry) has filed an application before the Designated Authority (hereinafter also referred to as the Authority) in accordance with the Act and the AD Rules for imposition of Anti-dumping duty on imports of Digital Offset Printing Plates (hereinafter also referred to as subject goods) originating in or exported from China PR, Japan, Korea RP, Taiwan and Vietnam (hereinafter also referred to as the subject countries).
2. And, whereas, the Authority, on the basis of sufficient evidence submitted by the Applicant, issued a public notice vide Notification No. 6/7/2019 - DGTR dated 16th May, 2019, published in the Gazette of India, initiating the subject investigation in accordance with Rule 5 of the AD Rules to determine existence, degree and effect of the alleged dumping of the subject goods, originating in or exported from the 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 herein below has been followed by the Authority with regard to the subject investigation:
- a) The Authority notified the Embassies of the Subject Countries in India about the receipt of the present anti-dumping application before proceeding to initiate the investigation in accordance with Sub-Rule (5) of Rule 5 supra.
 - b) The Authority issued a public notice dated 16th May 2019 published in the Gazette of India Extraordinary, initiating anti-dumping investigation concerning imports of the subject goods from subject countries.
 - c) The Authority sent a copy of the initiation notification to the Embassies of the Subject Countries in India, known producers/exporters from the subject countries, known importers/users and the Domestic Industry as well as other domestic producers as per the addresses made available by the Applicant and requested them to make their views known in writing within the prescribed time limit.
 - d) The Authority 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 supra.
 - e) The Embassies of the subject countries in India were also requested to advise the exporters/producers from their countries 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.
 - f) The Authority sent questionnaires to the following known producers/exporters in the subject countries in accordance with Rule 6(4) of the AD Rules:

China PR

- (i) M/s. Kodak (China) Graphic Communication Company Limited
- (ii) M/s. Henan Huida Printall Digital Material Technology Co.
- (iii) M/s. Lucky Huaguang Graphics Co.

Vietnam

- (iv) M/s. Mylan Printing Media Corporation

Korea RP

- (v) M/s. Jeil C&P Co., Ltd.

Taiwan

- (vi) M/s. Top High Image Corporate

Japan

- (vii) M/s. Fujifilm Corporation

g) In response, the following exporters/producers from the subject countries filed exporter's questionnaire response:

- (i) M/s. Fujifilm Corporation, Japan
- (ii) M/s. Fujifilm Global Graphics System, Japan
- (iii) M/s. Fujifilm Printing Plate (China) Co. Ltd., China PR
- (iv) M/s. Fujifilm (China) Investment Co. Ltd., China PR
- (v) M/s. Kodak (China) Graphic Communications Company Limited
- (vi) M/s. Kodak (China) Investment Co Ltd.
- (vii) M/s. Lucky Huaguang Graphics Co. Limited
- (viii) M/s. Shanghai Strong State Printing Equipment Limited
- (ix) M/s. Anhui Strong State Printing Materials Co., Ltd.
- (x) M/s. Jeil C&P Co., Ltd.
- (xi) M/s. Mylan Printing Media Corporation

h) The Authority sent Importer's Questionnaire to the following known importers/users of subject goods in India calling for necessary information in accordance with Rule 6(4) of the Rule

- (i) M/s. Kodak India Private Ltd., Mumbai
- (ii) M/s. Fujifilm India Private Ltd., Harayan
- (iii) M/s. Kapoor Imaging Private Ltd., Chennai
- (iv) M/s. Nippon Color, Mumbai
- (v) M/s. J.N. Arora Trading Company, New Delhi
- (vi) M/s. Sunil Enterprises, New Delhi
- (vii) M/s. Bright Enterprises, Andhra Pradesh
- (viii) M/s. Vishal Print Traders Pvt. Ltd., Mumbai
- (ix) M/s. Vairam Enterprises, Tamil Nadu
- (x) M/s. Bennet, Coleman & Co. Ltd., Mumbai
- (xi) M/s. Jagran Prakashan Ltd., Uttar Pradesh

i) In response, the following importers/users have responded and filed importer's questionnaire response.

- (i) M/s. Kapoor Imaging Private Limited
- (ii) M/s. Fujifilm India Private Limited
- (iii) M/s. Kodak India Private Limited
- (iv) M/s. Bright Enterprises
- (v) M/s. Nippon Color

j) Apart from the respondent exporters and importers mentioned above, some legal submissions have been received on behalf of the following parties during the course of this investigation.

- (i) All India Federation of Master Printers

- (ii) HT Media Ltd.
 - (iii) Metrostar Print Solutions Pvt. Ltd.
 - (iv) Government of Korea
 - (v) Government of Taiwan
 - (vi) Toray Industries, Inc.
-
- k) The Authority made available non-confidential version of the evidence presented / submissions made by various interested parties in the form of a public file kept open for inspection by the interested parties. Submissions made by all interested parties have been taken into account in this Preliminary Finding Notification.
 - l) Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) to provide the transaction-wise details of imports of subject goods for the past three years, and the period of investigation, which was received by the Authority. The Authority has, relied upon the DGCI&S data for computation of the volume of imports and its analysis after due examination of the transactions.
 - m) The Non-Injurious Price (NIP) has been determined based on the cost of production and cost to make & sell 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 Anti-Dumping Rules so as to ascertain whether Anti-Dumping duty lower than the dumping margin would be sufficient to remove injury to the Domestic Industry.
 - n) Verification of the information provided by Applicant Domestic Industry by way of table study, to the extent deemed necessary, was carried out by the Authority. Only such verified information with necessary rectification, wherever applicable, has been relied upon for the purpose of preliminary findings.
 - o) The Period of Investigation for the purpose of the present anti-dumping investigation is from 1st July, 2018 to 31th March, 2019 (9 Months). The injury investigation period has however, been considered as the period from April 2015 - March 2016, April 2016 - March 2017, April 2017 - March 2018, April 2018-June 2018 and the POI.
 - p) In accordance with Rule 6(6) of the Rules, the Authority also provided opportunity to all interested parties to present their views orally in a hearing held on 16th August, 2019. All the parties who had attended the oral hearing were advised to file written submissions of the views expressed orally. The parties were advised to collect copies of the views expressed by the opposing parties and were advised to offer their rebuttals.
 - q) The submissions made by the interested parties during the course of this investigation, to the extent supported with evidence and considered relevant to the present investigation, have been appropriately considered by the Authority, in this preliminary findings.
 - r) Information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims wherever warranted and such information has been considered as confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
 - s) 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 preliminary findings on the basis of the facts available.

- t) ~~***ø~~ in this preliminary finding represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules.
- u) The exchange rate adopted by the Authority for the subject investigation is US\$1 = 71.06.

C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

4. At the stage of initiation, the product under consideration was defined as:

“The product under consideration in the present application is “Digital Offset Printing Plates”, also commonly referred to as “Digital Plates”. Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a ‘computer to the plate’ (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image. Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. Digital Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The performance of Digital Plates may also be improved with lesser use of chemicals in the plate development process making it environment-friendly, also known as Digital Offset “chem-free”/ “green plates”. Similarly, the performance of Digital Plates may also be improved to make it process-less plates. The coating components, also known as ‘sensitizers’, vary for different types of plates. Based on the coating components and laser type of platesetters, the Digital Plates may be broadly classified into three categories namely Thermal, Violet and CtCP/UV CtP (‘Computer to-Conventional Plate’).

- i. Digital Offset Printing Plates that are exposed using infra-red energy is called Thermal plates;*
- ii. Digital Offset Printing Plates that are exposed using visible and near-visible light energy (violet lasers) are called Violet plates; and*
- iii. Digital Offset Printing Plates that are exposed using ultra-violet rays are known as CtCP/UV CtP plates.*

All types of Digital Plates in all dimensions are covered within the scope of the product under consideration. The subject goods fall under Tariff Sub-heading ‘8442.50’ of the Act. However, there have been imports of the subject goods under other headings such as 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 as well. Customs classifications are therefore indicative only and the product description would prevail for identifying the product.”

C.1. Submissions made by the Domestic Industry

5. The submissions made by the Domestic Industry with regard to product under consideration and like article and considered relevant by the Authority are as follows:

- a) The product under consideration in the present application is øDigital Offset Printing Platesö, also commonly referred to as øDigital Platesö. Digital Plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the

- digital workflow enables direct transfer of the image from a computer to the plate (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image. Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. The coating formulations vary for different types of plates.
- b) Digital Offset Printing Plates are made from High purity litho grade aluminium coils. These aluminium coils undergo manufacturing process of electro graining, anodising and coating on fully integrated process line to get converted to Digital Offset Plates. There are three types of digital offset printing plates, namely:
 - i. Thermal plates;
 - ii. Violet plates; and
 - iii. CtCP/UV CtP plates.
 - c) All these varieties of plates are manufactured in the same plant and can be used interchangeably for offset printing.
 - d) Digital Offset plates that are imaged using infra-red energy (Thermal laser) on Thermal platesetters are called Thermal plates. Digital Offset plates that are exposed using visible and near visible light energy (violet lasers) on Violet platesetters are called Violet plates. Digital Offset plates that are exposed using ultraviolet rays on UV platesetters are called UV-CtP/CtCP plates.
 - e) The imaged plate is then developed in a processor wherein the non-image area is dissolved using an alkaline developer. The plate is then gummed and ready for mounting on the printing-press for printing.
 - f) As the technology develops, there are some improvements made in the plates. In addition to the standard /conventional plates there are other variants of plates available such as Chem-free and Process less versions of the Digital Offset Plates.
 - g) In the Chem-free plates, there is no need for the alkaline developer to be used. Instead the non-image area is removed by Chemistry-free gum. Hence, for use of Chem-free plate, the processor is replaced by a clean out unit. This results in an environment friendly process and saving of water for the users. This is the main benefit in case of Chem-free plates. The Chem-free plates are available in both, Thermal as well as Violet technologies.
 - h) In case of Process-less plates, there is no need for a clean out unit. The non-image area is directly removed on the press. This results in productivity improvement in the plate making process. These are photopolymer negative working thermal plates. There is a continuous technological innovation in these plates.
 - i) Coating used in the standard /conventional plates are photo sensitive diazo sensitizers. Chem-free and Process-less plates use higher complex monomers, polymers and photo initiators. These plates are priced at minimum 5% to 10% higher than the standard /conventional plates in India.
 - j) Double layer plates are nothing but double coating on the plates which imparts robustness to the plate and enable the users to obtain a higher run length for their specific needs. TechNova currently manufactures Double layer Thermal and Violet plates on its existing plant.
 - k) As regards manufacturing of Double layer UV CtP plates, it is not commercially viable for the users to use Double layer UV CtP plates as the UV CtP plates are used for print jobs of shorter run length and relatively lower print quality. The user requirement for such short length print job can be catered by single layer UV CtP plates (which are also known as conventional/standard plates). Shorter run length job market is very price conscious segment which uses the single layer plates to be cost effective. TechNova has the full capability of

manufacturing Double layer UV CtP plates if there is a commercial demand for the product. It may be noted that the price of Double layer UV CtP plates is higher than the conventional/single layer UV CtP plates.

- l) Digital Offset Printing Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The range includes plates that require chemicals for processing the plates; and also, environmentally friendly that require no chemicals or water for processing.
- m) TechNova manufactures plates of all thickness. Besides the standard thickness of 0.28 mm, TechNova is currently manufacturing plates of thickness 0.15mm, 0.20 mm ,0.25 mm and 0.40 mm. Existing manufacturing plants are capable of producing plates of all thickness.
- n) TechNova manufactures widest range of products and has the capability to produce entire range of the plates, including most of the above versions. After seeding and testing the technologies in the Indian market, technology for all the latest and tested versions the digital plates have been transferred from Agfa Graphics.
- o) The Domestic Industry is capable of producing all variants of PUC including the variants like Double Layer UV CtP Plates, Plates of Thickness of 0.25mm, Process-less Plates, Violet and UV-CtP Process-less Plates, Chem-free UV CtP, and Negative working UV CtP, PS and Thermal plates which are sought to be excluded from the scope of the investigation by few of the interested parties. No end-users have sought exclusions of these types of plates but only the Exporters or Importers have sought exclusion.
- p) TechNova imports Waterless CtP plates from Toray Industries Inc, Japan. The total quantity of imports of Waterless CtP plates during the POI was 2,665 SQM at an average CIF price of 14.1 USD/SQM.
- q) The claim for exclusion of certain variants of Plates from the scope of the investigation is an attempt to create a loophole for potential circumvention of anti-dumping duties in the future. Given the history of circumvention by some importers, this apprehension of the Petitioner is not entirely unwarranted.
- r) TechNova has made imports in insignificant quantities from China PR during the POI. The imports made by TechNova from China PR were mainly to retain and continue to service few limited customers which were offered abysmally low prices from exporters from subject countries and in particular China. In some cases, the price from the Chinese exporters were below the cost of production of PUC for TechNova.
- s) TechNova has entered into a long-term technology transfer agreement with M/s Agfa Gaevert, Brussels, Belgium.
- t) Under this agreement, M/s Agfa will be transferring Technology of its entire current and future evolving range of Digital Offset Printing Plates. This technology will be absorbed and customised by TechNova for local manufacturing and marketing of these in India of these Digital Offset Plates.
- u) The Digital Offset Printing plates technology is continuously evolving technology with improvements and enhancement in features viz: environment friendly features, productivity improvement, cost saving etc.
- v) As a part of these technology transfer process, Agfa transfers the technology of a new product to TechNova after it has launched it in Europe.
- w) Before such technology transfer, TechNova imports these digital printing plates from Agfa, Belgium, and test markets the same to its select customers. The plates at these beta sites are tested to ensure consistency and compatibility to the local conditions.

- x) Once the customers approve the plates, and the technology is transferred by then to TechNova, TechNova manufactures the plates in its plants in small batches and supplies it to the customers for trials. During this period supplies of both locally manufactured and imported plates from Agfa are made parallelly to the customer.
- y) Once the customer finds the quality comparable with the imported plates, the imports are stopped and TechNova supplies the same from its plants.
- z) During the entire period, the imported plates are sold under commercial invoices to the customers.
- aa) As an example, TechNova was importing N-91 plates from Agfa which were for seeding the market and Beta testing purposes. Currently TechNova manufactures these plates and supplies to the customers and no more imports of these plates are made now.
- bb) In earlier investigations (Original and SSR), various interested parties have requested for certain exclusions from the scope of the product under consideration, however, it was established and verified that the Domestic Industry was able to produce and supply all the variants of the imported products and the imported products were established to be the like article in all the aspects.
- cc) All types of Digital Offset Printing Plates in all dimensions are covered within the scope of the product under consideration. The subject goods fall under Tariff Sub-heading -8442.50 of the Act. However, there have been imports of the subject goods under other headings such as 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 as well.

C.2. Submissions made by the other interested parties

6. The submissions made by the exporters, importers, users and other interested parties with regard to product under consideration and like article, and considered relevant by the Authority, are as follows:
 - a) The Domestic Industry has imported Process-free plates and double layer plates from Agfa Graphics in substantial quantity and the Domestic Industry has not manufactured Process-free plates and double layer plates in India during the POI. Therefore, Process free plates should be excluded from the scope of the investigation.
 - b) The Domestic Industry claims of the product range in its Petition and during the oral hearing, is misleading as established by imports from non-subject countries such as Belgium. The claim made by the Petitioner of manufacturing the full range of product is highly misleading and factually incorrect.
 - c) The Applicant stated that 0.25mm plates has no market and hence they do not manufacture these plates but if there are any requirements they will produce. So, they themselves confirm that they do not manufacture these plates so all types of plates of 0.25mm should not be subjected to anti-dumping duty.
 - d) The Applicant has given incorrect information about manufacturing following plates:
 - a. Double layer CtCP plates
 - b. Negative working CtCP plates
 - c. Low-chem CtCP plates
 So above plates should not be under anti-dumping duty review
 - e) Kodak submits that KCGCCL manufactures 'Sonora' process free plates and has already requested the Authority to exclude the same from the scope of PUC.

- f) The Domestic Industry does not manufacture Waterless CtP Plates. Waterless CtP Plates cannot simply be interchangeably used by the printers which use Digital Offset Printing Plates. Waterless CtP Plates are imported under tariff heading 3701.3000. Use of Waterless CtP Plates in India is limited to Security Card printing and Label printing, like food or industrial labels, using specially designed printing presses for waterless printing. Therefore, Waterless CtP Plates are different from Digital Offset Printing Plates and therefore should be excluded from product under consideration in the current investigation.

C.3. Examination by the Authority

7. The submissions made by the interested parties and the Domestic Industry with regard to the PUC related issues and considered relevant by the Authority are examined and addressed hereunder.
8. The product under consideration is the imported product which is allegedly causing injury to the Domestic Industry. The Authority notes that there are three types of digital offset printing plates viz. Thermal plates, Violet plates and CtCP/UV CtP plates. The Authority further notes that with the evolution of technology, there are other variants of plates available such as Chem-free, double layer and Process less versions of the Digital Offset Plates.
9. The Authority notes on the basis of evidence and the information on record that in case of chem-free plates, there is no need for the alkaline developer to be used and the processor is replaced by a clean out unit which results in an environment friendly process and saving of water for the users. In case of Process-less plates, there is no need for a clean out unit as well. In case of Process-less plates, the non-image area is directly removed on the press. This results in productivity improvement in the plate making process. In case of Double layer plates there is double coating on the plates which imparts robustness to the plates and enables the users to obtain a higher run length for their specific needs.
10. With regard to the contention of the interested parties for exclusion of certain products from the scope of PUC, the Authority is provisionally unable to accept the claims of the interested parties due to the following reasons:
- a) As an initial matter, no interested party has provided any credible evidence including technical specifications and end-use to substantiate their claim for exclusion of any specific type of product. The submissions are generic and unsubstantiated.
- b) As regards exclusion of Process-free Plates or Process-less Plates from the scope of PUC, the Authority notes that the end-use, physical appearances, characteristics, etc. are the same for Process free Plates and other types of digital plates. It is merely another category of the same product used by the same customers. The Authority further notes that an examination of records and the evidence provided by the Domestic Industry clearly demonstrates that Process-less thermal plates are being manufactured by Domestic Industry. No evidence has been submitted by interested parties to demonstrate if there is any demand for other variants of Process-less Plates (i.e. Violet and UV CtP) at a commercial scale. Further, there is no evidence on record to show that these other variants were imported by any importer during the POI. No claim on any adjustment on export price due to change in some technical process or equipment has also been made by any interested party.

- c) As regards exclusion of Double Layer CtCP plates, it is noted that the Domestic Industry regularly manufactures Double Layer plates in Thermal and Violet segments of the PUC. It can also manufacture double-layer CtCP plates on the same plant and machinery if there is a demand. However, typically single layer UV CtP plates serve the purpose of the customer. Further, the prices of Double Layer UV CtP plates would be significantly higher and because of this reason there is hardly any demand for the same. Therefore, there is no reason for exclusion of Double Layer CtCP plates. No claim on adjustments due to an extra coating has been made.
 - d) As regards exclusion of Chem-free CtCP Plates, the Authority notes that the Domestic Industry can manufacture these plates on its existing plant and machinery. The prices of these plates would be significantly higher than conventional UV CtP plates. Further, no evidence has been provided to demonstrate demand for Chem-free UV CtP plates on a commercial scale. Also, the Authority has not observed any imports of Chem-free CtCP plates. Therefore, there is no reason for exclusion of Chem-free CtCP Plates, for the purpose of provisional duty.
 - e) As regards the exclusion of Negative working UV CtP plates, it is noted that the Domestic Industry in the past has manufactured Negative working UV CtP plates and can supply the same if there is a demand for the same. Therefore, there is no reason for exclusion of Negative working UV CtP plates, for the purpose of provisional duty.
 - f) As regards to the exclusion of Toray waterless CtP Plates, it is noted that the waterless CtP Plates are typically not used for paper printing rather it is used for printing on specialised materials such as credit cards, security card printing etc. The Authority further notes that the Domestic Industry does not manufacture waterless CtP Plates. Further, no other producer except Toray has sought exclusion of waterless CtP plates from the scope of the PUC. Based on the evidence on record, the Authority also notes that other than Toray, no producer/exporter from the subject countries has exported waterless CtP plates to India during the POI. Thus, the Authority provisionally excludes Toray waterless CtP Plates from the scope of product under consideration.
 - g) On the issue of Domestic Industry not producing and selling PUC having a thickness of 0.25mm., it is noted that Domestic Industry supplies PUC having a thickness of 0.40mm, 0.28 mm, 0.20 mm, and 0.15mm. The interested parties have provided no evidence to demonstrate that despite the Domestic Industry manufacturing plates of various thickness including 0.40 mm, 0.28 mm, 0.20 mm and 0.15 mm, the Domestic Industry cannot manufacture 0.25 mm thickness. On the contrary, the evidence on record shows that the Domestic Industry has manufactured plates of 0.25 mm thickness. Therefore, there is no justification to exclude 0.25 mm thickness plates from the scope of the PUC, for the purpose of provisional duty.
11. Based on the evidence on record, the Authority notes that the Domestic Industry manufactures all the variants of digital offset printing plates of all widths including Chem-free plates, Process-less plates and Double layer plates.
12. On the basis of submissions made by various interested parties and the information on record, the Authority provisionally holds that the product under consideration is *“Digital Offset Printing*

Plates". Digital offset printing plates are used in the printing industry for transferring data as an image (dot patterns or text) onto paper or on non-absorbent substrates like tin sheets or poly films, etc. In the printing process using Digital Offset Printing Plates, the digital workflow enables direct transfer of the image from a computer to the plate (CtP) using lasers, unlike the analog workflow that requires an intermediary film to transfer the image. Digital Plates are made from high-purity litho-grade aluminium coils coated with a chemical coating. The product under consideration does not include Toray waterless CtP plates. Digital Offset Printing Plates may be either positive (non-exposed area forms image) or negative (exposed area forms image) working plates. The range includes plates that require chemicals for processing the plates; and also, environmentally friendly that require no chemicals or water for processing. The coating formulations vary for different types of plates. There are three types of digital offset printing plates namely,

- i. Thermal plates;
- ii. Violet plates; and
- iii. CtCP/UV CtP plates.

All types of Digital Offset Printing Plates in all dimensions and thickness are covered within the scope of the product under consideration. However, waterless CtP plates produced by Toray is excluded from the scope of the PUC for reasons elaborated above.

13. PUC falls under tariff item 8442.50 of the Act. The PUC is also being imported under other Customs Tariff Items 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190 and 7606.9290 etc. The customs classification is indicative only and is in no way binding on the scope of the present investigation.

D. SCOPE OF DOMESTIC INDUSTRY & STANDING

D.1. Submissions made by the Domestic Industry

14. The submissions made by the Domestic Industry during the course of the investigation with regard to scope of Domestic Industry & standing are as follows:
- a) The Petitioner, M/s. TechNova Imaging Systems (P) Ltd., is a producer of the subject goods in India. There are three more known domestic producers of the product under consideration, namely, M/s. Metrostar Print Solutions Pvt. Ltd., M/s. Akshaya Imaging Systems Pvt. Ltd. and M/s. Orion Photosensitive Systems Pvt. Ltd.
 - b) The Petitioner has imported the product under consideration from China PR in insignificant quantities i.e. [***]% of its production during the POI. The imports were made primarily to offset the massive dumping from China as it was a matter of survival for the Petitioner. The imports have now stopped, and the Petitioner does not intend to import any additional quantities in the foreseeable future. The Petitioner is not related to any importer in India or any exporter from subject countries.
 - c) The Petitioner has relied upon the decision of the Hon'ble High Court of Madras in *Nirma Limited v. Saint Gobain Glass*, where the Hon'ble Court held that the Authority has full authority to consider the imports and ascertain if the Petitioner has lost its essential characteristics of being a manufacturer by the imports from subject countries.

- d) The Petitioner holds a major proportion of total Indian production of the PUC. The Petitioner's share in total Indian production of PUC is more than 90% during the POI. Accordingly, the Petitioner clearly satisfies the requirement of standing and thus constitutes 'Domestic Industry' in India for the product concerned in terms of Rule 2(b) read with Rule 5(3) of the AD Rules.

D.2. Submission of other interested parties

15. The submissions made by various other interested parties with regard to the scope of Domestic Industry & standing are as under:

- a) The Petitioner has Imported the PUC from subject countries in significant quantities during the POI. Therefore, the Petitioner is not eligible to be a Domestic Industry pursuant to Rule 2(b) of Anti-dumping Rules.
- b) During the oral hearing, the Petitioner accepted to have imported the subject goods from the subject countries. The imports made by the Petitioner are approximately 3% of production and 7% of total imports during POI. The import from the subject countries amount to almost 1.2 million sq. mt., which is more than the export of some of the countries.
- c) Jeil C&P Co. Ltd., Korea RP has submitted that the Petitioner's standing is questionable since the Petitioner, by importing the PUC does not qualify as the Domestic Industry in this Investigation. The Petitioner's imports must be evaluated not only against the petitioner's production, but also the total imports from subject countries and the domestic demand in India during the period of investigation.
- d) Filing of the importer's questionnaire is mandatory for the Applicant and in absence of an importer's questionnaire response, the Authority should consider TechNova as non-cooperative for not providing the Authority as well as other interested parties, the information relevant for the present investigation.
- e) There are four producers of domestic like article in India namely (i) TechNova; (ii) Metrostar; (iii) Akshaya Imaging and; (iv) Orion. Amongst the said four producers, only one producer i.e. TechNova has filed the application and data before the Authority and none of other producers have supported the Applicant. Metrostar has requested the Authority to include it within the scope of 'Domestic Industry'. To support the claim of injury, Metrostar has supposedly filed data with DGTR. However, a non-confidential version of said submission/ data has not been made available to interested parties in the public file.
- f) Metrostar has requested the Authority to consider them as 'domestic industry' Kodak supports the inclusion of 'Metrostar' as a constituent of 'domestic industry' The Authority should also note that Metrostar is unable to produce subject goods due to numerous intrinsic factors. As a result, despite having enough purchase orders (from Fujifilm), Metrostar has failed to manufacture and supply goods.
- g) It is pertinent to highlight that the volume of imports by the Applicant from subject countries (i.e. 1.65 million sqm) is approximately 50-70 percent of exports by Kodak during the POI.
- h) Volume imported by the Petitioner was (***) SQM occupying 50-60% which is proportionality a large percentage. Shanghai Strong confirmed that the shipping date of the last batch of product under consideration imported by the Petitioner was April 4, 2019. The Petitioner hasn't purchased the product under consideration from Shanghai Strong since then.
- i) Substantial imports in the range of 1-1.5 million sqm cannot possibly be for testing purpose. Technova's import volume even surpasses the overall export volume to India by some of the subject countries.

- j) The Applicant has admitted in the hearing that the imports were defensive imports meaning there by the imports were done like any other importer in the country.
- k) It shall be open for producer cum importers to seek protection by way of ADD. The submission is that the Applicant should not be allowed to run with the hare and hunt with the hound.
- l) The Applicant compromised its position to determine the price for the subject goods in the Indian market by engaging in imports and trading of subject goods. The Applicant should be treated as not eligible to seek protection against self-inflicted injury in the facts of present case.
- m) The application has to dismissed in *limine*, in view of the fact that the Applicant himself has imported the subject goods. The law does not distinguish whether the Applicant has imported less quantity or more quantity as is being portrayed by the Applicant.
- n) The Petitioner has imported subject goods due to increase in demand and declining capacity, reduced capacity by shutting down one of its plant, inability to meet the demand of the country and to take advantage of the cheaper imports.
The Petitioner is party to the alleged dumping, hence cannot claim injury on account of alleged dumped imports. Petitioner has imported the subject goods because of capacity constraints and suffering injury on account of other factors than imports.
- o) The element of self-inflicted injury, if the Applicant claims any injury, is very apparent in the present case and no remedy is due to the Applicant under the AD scheme if the injury is self-inflicted.
- p) The Petitioner should also be considered as an ineligible producer as per para 4.9.20 of the Manual of Operating Practices for Trade remedy Investigations.
- q) The Petitioner is related to M/s Toray Industries Inc. (Toray) as it is the distributor Waterless CtP Plates in India and therefore, the Petitioner is ineligible to qualify as the Domestic Industry.
- r) The Petitioner is related to Agfa Graphics on account of the existence of a technology transfer agreement. Agfa Graphics has a related producer in China PR namely Agfa Wuxi Imaging Co Ltd. which is engaged in exports to Asian Markets.
- s) Agfa Graphics and Lucky HuaGuang Graphics Co. Ltd. have entered into a strategic alliance wherein Lucky HuaGuang Graphics Co. Ltd. will provide manufacturing capacity for printing plates in Nanyang, China, with Agfa Graphics' support, technology, and intellectual property to manufacture products for Agfa. Both these have resulted in the Petitioner becoming related to Lucky HuaGuang Graphics Co. Ltd., an exporter of PUC from China PR and hence disqualified to be eligible as Domestic Industry under the law.
- t) The Petitioner made Imports at the United Arab Emirates Port during the POI as well as post-POI.
- u) MetroStar, Akshaya & Orion are already out of business during the time when anti-dumping duty was in force. It has nothing to do with removal of anti-dumping duty by the DA.

D.3. Examination by the Authority

16. Rule 2(b) of the AD Rules provides as follows:

“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’ may be construed as referring to the rest of the producers”.

17. The Authority notes that the application has been filed by M/s. TechNova Imaging Systems (P) Ltd. The Petitioner has informed that there are 3 other producers of the product under consideration in India, namely, M/s. Metrostar Print Solutions Pvt. Ltd., M/s. Akshaya Imaging Systems Pvt. Ltd. and M/s. Orion Photosensitive Systems Pvt. Ltd. Out of these 3 other producers, two of them namely, M/s. Akshaya Imaging Systems Pvt. Ltd. and M/s. Orion Photosensitive Systems Pvt. Ltd. has not produced the PUC during the POI. The production of the Petitioner in the POI is about [97]% of the total Indian production and constitutes a major proportion. The Petitioner has stated that it has imported small quantities of PUC from China PR which is approximately [***]% of the Petitioner's production during the period of investigation. The imports made by the Petitioner were temporary in nature and to retain their core customers. Considering the low volume of imports, the Authority finds that the Petitioner has not changed its core business or essential characteristics of being a manufacturer of the PUC.
18. As regards the arguments on relationship between the Petitioner and Toray, the Authority notes that the interested parties have provided no evidence to substantiate such claim. The Authority notes that both the entities are independent with no interference in the day-to-day operations (production, pricing, sale, etc.). Both the entities are not directly or indirectly controlled by each other or a third entity. Further, together they do not directly or indirectly control any third entity. The Petitioner is not under legal or operational control of Toray with respect to its business of manufacturing PUC. Therefore, there is nothing on record to suggest that the Petitioner and Toray are related within the meaning of Rule 2(b) of the AD Rules read with footnote 11 of the WTO Agreement on Implementation of Article VI of the GATT 1994 (AD Agreement).
19. As regards the claim of relationship between the Petitioner and Lucky due to Lucky's alliance with Agfa Graphics, it is noted that a technology transfer relationship does not result into two parties being related to each other within the meaning of Rule 2(b) of the AD Rules and the AD Agreement. The Petitioner has sourced technology from Agfa Graphics, Europe under an agreement for which royalty payments are made. The agreement between the Petitioner and Agfa is independent of Agfa's alliance with Lucky HuaGuang Graphics Co., Ltd. There is no relationship between Lucky and/or Agfa with the Petitioner which would disqualify the Petitioner to be eligible as Domestic Industry under the AD Rules.
20. As regards imports by Petitioner at UAE Port, it is noted that such imports never entered in the Indian market and therefore do not qualify as imports of PUC into India.
21. Accordingly, the Authority provisionally holds that for the purpose of this investigation the Petitioner company satisfies the standing requirement and constitutes the Domestic Industry in terms of Rule 2(b) and Rule 5(3) of the AD Rules.

E. ISSUES RELATING TO CONFIDENTIALITY

E.1. Submissions by Domestic Industry

22. The following submissions have been made by the Domestic Industry with regard to confidentiality issues:
- a) Applicant has disclosed all the essential information in the non-confidential version of the

application in accordance with Rule 7 of AD Rules and as per Trade Notice No. 10/2018 dated 7th September 2018.

- b) Interested parties have filed a grossly deficient response in non-confidential version even after being given 3 extensions (dated - June 20, 2019, July 7, 2019, and July 15, 2019) to file sufficient and complete information. The same is purely with the intent to impede the investigation and not provide the data necessary for an expedited determination. By virtue of Rule 6(8) of the AD Rules, response filed by interested parties must be rejected and declared as non-cooperative.

E.2. Submissions by other interested parties

23. The following submissions have been made by other interested parties with regard to confidentiality issues:

- a) The Petitioner has claimed practically entire injury information as confidential. The Non-confidential data is grossly inadequate to ascertain the Petitioner's claims. It is difficult to provide comment on such non-meaningful data presented by the Petitioner in the petition.
- b) The Petitioner has claimed even such information confidential which has been disclosed by them in the previous SSR petition and original petition. Further, the data has been claimed confidential despite the fact that there is overlap in the period between the SSR case in the present case and therefore it is a matter of simple calculation to derive the numbers mentioned on confidential basis in the application.
- c) Petitioner's non-confidential data is inadequate. Information that was disclosed in original and SSR petition, has also been kept confidential. It is a case of suppression of facts and the reason for the petitioner resorting to confidentiality.
- d) The Authority may reject the claim for confidentiality in the interests of fair play and justice and ask the Applicant to share all this data with other interested parties.
- e) The Applicant may be asked to share his import data and the manner in which he has worked out his tables without taking shelter of the confidentiality clause. The Authority has the power to give such directions under Rule 7 of the AD Rules.
- f) Part VI of the Application deals with costing information of the Applicant. The whole of the data relating to his production, working etc has been marked as Confidential by the Applicant making it impossible for any independent person to verify the veracity of the claims.
- g) Exhibit 17 indicates the Normal Price worked out by the Applicant. Since the whole of the data is declared Confidential, it is not known as to what the pricing pattern he has picked up.
- h) The Applicant has relied on some quotation from his Local CHA for Ocean Freight and internal freight without knowing as to what the actuals might be. The same has not been shared, again on confidentiality grounds, so that the same may be exposed by others in the trade.

E.3. Examination by the Authority

24. With regard to confidentiality of information, Rule 7 of Anti-dumping Rules provides as follows:

“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 parties providing information on confidential basis to furnish non-confidential 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 summarization 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 authorise its disclosure in a generalized or summary form, it may disregard such information.”

25. The Authority made available non-confidential version of the information provided by various interested parties to all interested parties through the public file containing non- confidential version of evidences submitted by various interested parties for inspection.

26. Submissions made by the Domestic Industry and other opposing interested parties with regard to confidentiality to the extent considered relevant were examined by the Authority and addressed accordingly. Information provided by the interested parties on confidential basis was examined with regard to sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims, wherever warranted and such information has been considered confidential and not disclosed to other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis. The Authority made available the non-confidential version of the evidences submitted by various interested parties in the form of public file. The Authority also notes that all interested parties have claimed their business-related sensitive information as confidential.

F. MARKET ECONOMY TREATMENT (MET), NORMAL VALUE, EXPORT PRICE & DETERMINATION OF DUMPING MARGIN

F.1. Submissions by the Domestic Industry

27. The following submissions have been made by the Domestic Industry:

- a) Aluminium is one of the significant cost constituents of the PUC. The Petitioner, along with other producers of the PUC in the world, sources its aluminium based on the prices quoted on London Metal Exchange (LME) whereas the producers based out of China PR source aluminium based on the prices quoted on Shanghai Future Exchange (ShFE) prices.
- b) The ShFE is controlled by the Chinese Government, the prices quoted on the ShFE are highly controlled and monitored by the Govt. The prices quoted on the ShFE benchmark from April 2018 till March 2019 continue to be significantly lower than the prices quoted on the LME benchmark.
- c) The prices quoted on the ShFE benchmark are lower by 10-20% when compared to prices quoted on the LME benchmark.
- d) Given TechNova also imports aluminium, while the LME may have seen some decline in absolute USD terms, with the depreciation of INR, the effective cost for the Petitioner has increased. For the purposes of dispelling any doubts, the Petitioner reiterates that its aluminium

- costs ó whether procured domestically or internationally ó are linked to LME prices in USD terms.
- e) The prices of Aluminium Ingot quoted on ShFE are inclusive of a VAT component charged by the Chinese Government. The VAT Component in the quoted price was 17% until June 2018 which was reduced to 16% in July 2018. Further, in order to stimulate the growth of the aluminium smelting sector, Chinese Govt reduced the VAT, with effect from, from 16% to 13%. The VAT refund to the Chinese producers was to the extent of 13% till Aug 2018, which was increased to 16% (means full refund) from Sept 2018. In order to make a fair comparison of the prices of LME and ShFE quoted prices, following adjustments must be made:
- VAT must be subtracted from the ShFE prices; and
 - The premium on LME must be added to the LME price
- f) European Union (øEUø) Commission conducted a recent study on the significant distortions in the economy of the Peopleø Republic of China for the purposes of Trade Defense Investigation. As per the study report, the Commission, apart from its analysis on Cross-cutting distortions and Distortions in the factors of production, has also discussed aluminium sector-specific distortions in detail. Some of such distortions are the 13th Five Year Plan for Non-Ferrous Metals Industry, Structural adjustments and eliminations of outdated capacity, and Specific Policy Tools for implementing the Government Objectives.
- g) USDOC has also concluded in a detailed study that China PR has not transitioned into a market economy and continues to operate under NME principles.
- h) the United States Federal Govt. has also declared China PR as a currency manipulator. The immediate impact of this is that Chinese exports have become cheaper.
- i) Kodak has entered into a binding agreement to sell its China facilities to Huaguang (Lucky) a state-owned enterprise in China. Kodak will cease all manufacturing of offset printing plates in China. The immediate consequences of the development are that:
- Kodak should not be granted an individual margin/duty given that they will be no longer manufacturing in the region, and;
 - At a minimum, they should not be granted Market Economy status, given their pending sale to a state-owned enterprise in China. It is expected that the sale will be completed by Q3 2019, which will give Lucky free access to the India market, based on Kodakø data, which is no longer relevant.
- j) Kodak Group has filed a supplementary questionnaire (MET questionnaire) in the current investigation. It is important to note that, Kodak Group was not granted MET status on the ground of aluminium prices being controlled by the government in China PR.
- k) The imports from subject countries continued to increase over the past few years, and intenseness of the dumping from all these countries have increased substantially post removal of Anti-dumping duties from China PR in June 2018.
- l) Kodak has wholly misunderstood the burden of proof on a Petitioner. It is submitted that as a Petitioner, Technova was required to place best evidence as available in public domain. Kodak being a producer from a non-market economy bears the burden to demonstrate that it operates under market economy principles. Interestingly, Kodak is entirely silent on the ShFE aluminium prices (aluminium constitutes 70% of the cost of manufacturing PUC) which are fully controlled by Chinese government in China. In the previous sunset review and the last original investigation, Kodak was denied market economy status on the ground that ShFE prices did not reflect market prices. There is no evidence on record to rebut this fact.

- m) Kodak has sought to argue that the European Union cannot be the surrogate country for sourcing information with respect to the construction of normal value. The primary reasons for such a claim is that complete information concerning domestic sale in the European Union is not available but were based on sample invoices of domestic sales of the Product under Consideration concerned. Accordingly, in Kodak's view, Vietnam should be an appropriate surrogate country. However, the fact is that complete information with respect to domestic sales in Vietnam is also not on record. Therefore, Kodak is contradicting its arguments. With regard to the methodology of the European Union to be considered as one of the methodologies for constructing the Normal Value is limited to China PR only given that there the conditions of competition and other economic parameters are similar between both the countries. Detailed reasons were provided in the petition which has not been rebutted as to why they should not be compared otherwise. It is also worth submitting that the Petitioner have also relied upon an alternative methodology and constructed the Normal Value for subject countries including China PR. Both the methodologies have been considered by the Hon'ble Designated Authority in the investigations against China PR and other countries. The methodology is in line with previous practice of the DGAD. Kodak is clearly circumventing from the issue of admitting to respond to its dumping status and at the same time Fuji in its submission is also distancing itself from the other Chinese players including Kodak and other Chinese manufacturers, thereby perplexing the Hon'ble Designated Authority with the accepted methodologies presented by the Petitioner.
- n) The interested parties have furnished grossly deficient response and therefore, the response filed must be rejected and normal value must be determined on the basis of best facts available.

F.2. Submissions by the other interested parties

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

- a) Fujifilm submitted that, recently the government of China PR decreased its interest rate significantly to provide undue benefit to its exporters. This will also result in aggressive dumping from China PR.
- b) Chinese currency is devalued by only 3% from 6.8 to 7.02 to the US Dollar whereas Indian currency is devalued by 5% from Rs 68 to Rs 71.25 to the US Dollar.
- c) EU is mostly a user of Thermal Plates and is a major producer of Thermal Plates and not CTCP or Violet plates (although Violet Plates are used only by the Newspaper Industry there), whereas India is mostly a user of CtCP Plates. It is requested that the forced imposition of EU as a third party country for determining normal value may be rejected by the DA.
- d) There is no compensatory arrangement between KIPL and KCGCCL. KIPL has suffered losses in domestic sales on account of low domestic selling price of TechNova.
- e) China is a Non-Market Economy, the other four countries viz., Vietnam, Taiwan, Korea and Japan are not NME and hence the method adopted by the Applicant is incorrect and needs to be rejected.
- f) DA is requested to verify the facts for on LME and ShFE prices prior to issuance of final findings and verify whether LME Bulletin indicates price of Lithographic Aluminium Sheets.
- g) Lucky has not claimed normal value base on cost and price and the Petitioner's claim that LME was higher than SME, is false as we have Information showing that SME was in fact higher than LME has been provided.
- h) The argument that the prices considered by Lucky, are inclusive of VAT, is without any basis. It needs to be considered that a consumer in China can import the product from LME after

- paying prevailing customs duties. In such a case, the person will not even pay the VAT payable on domestic sales procurement. Further, even in case of domestic sales, since VAT is adjustable against VAT paid on output sales, VAT on input in any case is not an expense for the producers.
- i) Assuming a trader pays VAT, it gets refund for the same when it is exported. Thus, in any case, VAT should not form part of the cost.
 - j) Assuming that there is export duty on aluminium from China, in any case the domestic price being higher than LME price the issue stands irrelevant.
 - k) Studies conducted by EU and USA are generic and not specific to PUC. Onus on petitioner to establish that these studies apply to the present case.
 - l) EU is not a comparable market economy country for China PR in terms of Anti-Dumping Rules. Complete information concerning EU domestic sale price and cost of production is not available with the Authority.
 - m) The reports concerning alleged market distortions as relied on by the Applicant are not binding on the Authority. The reports of alleged market manipulation, as relied upon by the Applicant do not pertain to the POI of the present investigation.
 - n) In terms of Anti-dumping Rules, Kodak has duly submitted information concerning normal value which includes data on the cost of production, resale price of goods manufactured by KCGCCL in China, etc. To substantiate the claim of negative dumping margin, KCGCCL, as well as KCICL, has filed a detailed MET questionnaire response which reflects that the cost of production is fair and reasonable in terms of market economy conditions. The Authority is requested to accept Kodak's Normal Value for determination of dumping margin since the computation of normal value provided by the Applicant is completely erroneous.
 - o) Kodak submits that the SME price source claimed by the Applicant does not display price as claimed by the Application/written submissions. Therefore, the Authority is requested to reject the price comparison as submitted by TechNova. Kodak requests the Authority to compare KCGCCL's aluminium purchase price with the purchase price of TechNova to examine market economy status of Kodak entities.
 - p) There are no findings by World Bank/ IMF/Reserve bank of India concerning alleged distortion in Chinese aluminium sector or currency manipulation. Even the report concerning Chinese currency issued by the US Treasury does not declare/designate China PR as 'currency manipulator'. The findings by US Department of the Treasury is based on three essential parameters such as (a) bilateral trade surplus; (b) material current account surplus; and (c) purchases of foreign currency. Therefore, it is evident that findings by the US Department of the Treasury is aimed to balance bilateral trade and not the foreign exchange. Moreover, there is no findings by the World Bank, Asian Development Bank, International Monetary Fund or Reserve Bank of India to support the findings of US Department of the Treasury. Therefore, claim of currency manipulation/market intervention by PRC should be rejected.
 - q) In the previous investigation, the Authority has not granted MET status to Kodak on account of report issued by USDOC in terms of Section 302 of the Trade Expansion Act. However, the Government of India has subsequently disputed the said report and filed a dispute before the WTO. Therefore, the Authority is requested to examine the MET status for Kodak afresh without being influenced by the reports/studies by other countries.
 - r) EU Commission Staff working documents relied upon by the Applicant is merely a working document which does not pertain to the POI. Further, the criteria for evaluating the market economy condition under EU law is different from the criteria stipulated in Indian laws.

Therefore, EU Commission Staff working documents should not be taken into account for determining MET status to Kodak.

- s) Compared to the period prior to POI, the value of INR vs USD (during the POI) has declined by 10 percent. During the said period, the devaluation of Yuan was merely 3-4 percent.
- t) The construction of normal value in the present investigation has been made whilst following an erroneous approach.
- u) Apex institution regulating international trade such as World Trade Organisation has not confirmed the validity of EU Commission Staff working documents. Therefore, the claim of market distortion and staff working document should be rejected and the determination/examination of market economy status for Kodak should be based on independent examination of relevant parameters by the Designated Authority in terms of Anti-dumping Rules.
- v) Kodak has submitted its purchase price of aluminium and the Authority may compare the same with aluminium price in India during the POI to evaluate the claim of market economy status.
- w) In case the Authority determines Normal Value for Kodak based on alternative methodologies, the cost of production in Vietnam or Vietnamese domestic sales price of subject goods may be considered for determining Normal Value for China PR. Kodak highlights that the GOI has accorded market economy status to Vietnam after a detailed examination of multiple parameters as stipulated in the Anti-Dumping Rules and this method of determining normal value would be more appropriate and accurate than the one suggested by the Applicant (i.e. based on sample export sales from EU).
- x) Normal Value for PUC needs to be determined on a PCN basis.

F.3. Examination by the Authority

29. Under section 9A (1) (c), 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);*

30. The Authority sent questionnaires to the known producers/exporters from the subject countries, advising them to provide information in the form and manner prescribed by the Authority. The following producers/exporters have co-operated in this investigation by filing the prescribed questionnaire responses:

- (i) M/s. Fujifilm Corporation, Japan
- (ii) M/s. Fujifilm Global Graphics System, Japan

- (iii) M/s. Fujifilm Printing Plate (China) Co. Ltd., China PR
- (iv) M/s. Fujifilm (China) Investment Co. Ltd., China PR
- (v) M/s. Kodak (China) Graphic Communications Company Limited
- (vi) M/s. Kodak (China) Investment Co Ltd.
- (vii) M/s. Lucky Huaguang Graphics Co. Limited
- (viii) M/s. Shanghai Strong State Printing Equipment Limited
- (ix) M/s. Anhui Strong State Printing Materials Co., Ltd.
- (x) M/s. Jeil C&P Co., Ltd.
- (xi) M/s Mylan Printing Media Corporation

31. The Authority notes the following relevant provisions related to Normal value computation under the AD Rules as well. Provisions under Para 7 and Para 8 of Annexure I to AD Rules are as under:

“7. In case of imports from non-market economy countries, normal value shall be determined on the basis of the price or constructed value in a market economy third country, or the price from such a third country to other countries, including India, or where it is not possible, on any other reasonable basis, including the price actually paid or payable in India for the like product, duly adjusted if necessary, to include a reasonable profit margin. An appropriate market economy third country shall be selected by the designated authority in a reasonable manner [keeping in view the level of development of the country concerned and the product in question] and due account shall be taken of any reliable information made available at the time of the selection. Account shall also be taken within time limits; where appropriate, of the investigation if any made in similar matter in respect of any other market economy third country. The parties to the investigation shall be informed without unreasonable delay the aforesaid selection of the market economy third country and shall be given a reasonable period of time to offer their comments.

8. (1) The term “non-market economy country” means any country which the designated authority determines as not operating on market principles of cost or pricing structures, so that sales of merchandise in such country do not reflect the fair value of the merchandise, in accordance with the criteria specified in subparagraph (3).

(2) There shall be a presumption that any country that has been determined to be, or has been treated as, a non-market economy country for purposes of an antidumping investigation by the designated authority or by the competent authority of any WTO member country during the three year period preceding the investigation is a nonmarket economy country. Provided, however, that the non-market economy country or the concerned firms from such country may rebut such a presumption by providing information and evidence to the designated authority that establishes that such country is not a non-market economy country on the basis of the criteria specified in sub-paragraph (3).

(3) The designated authority shall consider in each case the following criteria as to whether:
(a) the decisions of the concerned firms in such country regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment, are made in response to market signals reflecting supply and demand and without significant State interference in this regard, and whether costs of major inputs substantially reflect market values;
(b) the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts;
(c) such firms are subject to bankruptcy and property laws which guarantee legal certainty and

stability for the operation of the firms, and (d) the exchange rate conversions are carried out at the market rate. Provided, however, that where it is shown by sufficient evidence in writing on the basis of the criteria specified in this paragraph that market conditions prevail for one or more such firms subject to anti-dumping investigations, the designated authority may apply the principles set out in paragraphs 1 to 6 instead of the principles set out in paragraph 7 and in this paragraph.

(4) Notwithstanding, anything contained in sub-paragraph (2), the designated authority may treat such country as market economy country which, on the basis of the latest detailed evaluation of relevant criteria, which includes the criteria specified in sub paragraph (3), has been, by publication of such evaluation in a public document, treated or determined to be treated as a market economy country for the purposes of anti-dumping investigations, by a country which is a Member of the World Trade Organization.”

32. At the stage of initiation, the Petitioner proceeded with the presumption by treating China PR as a non-market economy country. Upon initiation, the Authority advised the producers/exporters in China PR to respond to the notice of initiation and provide information relevant to determination of whether their data/information could be adopted for the purpose of normal value determination. The Authority sent copies of market economy treatment/supplementary questionnaire to all the known producers/ exporters for providing relevant information in this regard.

33. Article 15 of China's Accession Protocol in WTO provides as follows:

Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 ("Anti-Dumping Agreement") and the SCM Agreement shall apply in proceedings involving imports of Chinese origin into a WTO Member consistent with the following:

(a) In determining price comparability under Article VI of the GATT 1994 and the Anti Dumping Agreement, the importing WTO Member shall use either Chinese prices or costs for the industry under investigation or a methodology that is not based on a strict comparison with domestic prices or costs in China based on the following rules:

(i) If the producers under investigation can clearly show that market economy conditions prevail in the industry producing the like product with regard to the manufacture, production and sale of that product, the importing WTO Member shall use Chinese prices or costs for the industry under investigation in determining price comparability;

(ii) The importing WTO Member may use a methodology that is not based on a strict comparison with domestic prices or costs in China if the producers under investigation cannot clearly show that market economy conditions prevail in the industry producing the like product with regard to manufacture, production and sale of that product.

(b) In proceedings under Parts II, III and V of the SCM Agreement, when addressing subsidies described in Articles 14(a), 14(b), 14(c) and 14(d), relevant provisions of the SCM Agreement shall apply; however, if there are special difficulties in that application, the importing WTO Member may then use methodologies for identifying and measuring the subsidy benefit which take into account the possibility that prevailing terms and conditions in China may not always be available as appropriate benchmarks. In applying such methodologies, where practicable, the importing

WTO Member should adjust such prevailing terms and conditions before considering the use of terms and conditions prevailing outside China.

(c) The importing WTO Member shall notify methodologies used in accordance with subparagraph (a) to the Committee on Anti-Dumping Practices and shall notify methodologies used in accordance with subparagraph (b) to the Committee on Subsidies and Countervailing Measures.

(d) Once China has established, under the national law of the importing WTO Member, that it is a market economy, the provisions of subparagraph (a) shall be terminated provided that the importing Member's national law contains market economy criteria as of the date of accession. In any event, the provisions of subparagraph (a)(ii) shall expire 15 years after the date of accession. In addition, should China establish, pursuant to the national law of the importing WTO Member, that market economy conditions prevail in a particular industry or sector, the non-market economy provisions of subparagraph (a) shall no longer apply to that industry or sector.

34. The Authority notes that while the provisions of 15 (a) (ii) have expired with effect from 11 December 2016, the provision under Article 2.2.1.1 of the AD Agreement read with obligation under 15 (a) (i) of the Accession protocol require criterion stipulated in para 8 of the Annexure 1 of India's AD Rules to be satisfied through the information/data to be provided in the supplementary questionnaire for claiming the MET status. The Authority notes that except Kodak Group, no other producer/exporter from China PR has submitted market economy treatment/supplementary questionnaire response, the normal value computation for these other producers/exporters are required to be dealt as per provisions of para 7 of Annexure-1 of AD Rules. Further, the Authority has provisionally determined not to accord market economy treatment to Kodak Group for reasons as enunciated in subsequent paragraphs.

F.4. Determination of Normal Value and Export Price for cooperating producers and exporters in China PR

F.4.1 Evaluation of MET status of Kodak China Graphic Communication Co. Ltd. ("KCGCCL"), M/s. Kodak China Investment Co. Ltd. ("KCIICL") (hereinafter referred as "Kodak group") and Computation of its Normal Value

35. The Authority notes submissions made by Kodak group regarding claim of market economy status, questionnaire filed with domestic sales, export sales and cost of production along with supplementary questionnaire regarding claim of market economy status and supplemented with additional submissions with regard to the claim of market economy status. Pending justification on the sourcing of raw materials at market prices, the alliance of Kodak with M/s. Lucky and ER in China being driven by market conditions and with justification of cost of production, the Authority at the stage of provisional duty does not propose to evaluate/grant market economy.
36. The limited and incomplete information cannot enable comprehensive examination and establishment of the claim of market economy status to Kodak group for the subject goods.
37. The Authority notes that the para 8(3) of Annexure 1 of AD rules states "the designated authority shall consider in each case the following criteria as to whether:
- (a) the decisions of the concerned firms in such country regarding prices, costs and inputs, including raw materials, cost of technology and labour, output, sales and investment, are made in response to

market signals reflecting supply and demand and without significant State interference in this regard, and whether costs of major inputs substantially reflect market values;

(b) the production costs and financial situation of such firms are subject to significant distortions carried over from the former non-market economy system, in particular in relation to depreciation of assets, other write-offs, barter trade and payment via compensation of debts;

(c) such firms are subject to bankruptcy and property laws which guarantee legal certainty and stability for the operation of the firms, and

(d) the exchange rate conversions are carried out at the market rate. Provided, however, that where it is shown by sufficient evidence in writing on the basis of the criteria specified in this paragraph that market conditions prevail for one or more such firms subject to anti-dumping investigations, the designated authority may apply the principles set out in Anti-Dumping Rules, 1995 in paragraphs 1 to 6 instead of the principles set out in paragraph 7 and in this paragraph.ö

38. In the instant case, the Authority notes that Kodak group has entered into a partnership with M/s. Lucky Huaguang Graphics Company Ltd. and is selling its plant to them. It is also noted that all FE transactions entered into by Kodak group are as per the market conditions and the state interventions related to currency devaluation are intended for competitive advantages in export transactions. The Authority further notes that Kodak purchases the raw material from state owned enterprise. Thus, such purchase price of the raw materials are being governed by state interference. Also, Kodak's related importer resells the subject goods in India at a loss. The Authority has, therefore, provisionally decided to consider all producers/exporters of China PR as not qualifying for market economy treatment including Kodak which has though claimed market economy treatment. The Authority has therefore evaluated the provisional normal value for all producers/exporters on the basis of Rule 6 (8) i.e. best available information of the AD Rules which reads as *öIn a case where an interested party refuses access to, or otherwise does not provide necessary information within a reasonable period, or significantly impedes the investigation, the designated authority may record its findings on the basis of the facts available to it and make such recommendations to the Central Government as it deems fit under such circumstances.ö*

39. Accordingly, the normal value for the subject goods has been constructed considering optimum consumption norms for the major raw materials and utilities, international prices of purchased raw materials, prices of captive produced raw material, including reasonable conversion cost, interest, SGA, and reasonable profit etc. The normal value for the 3 product types i.e. Thermal, violet and UV-CTC plates is constructed as *** Rs./sqm, *** Rs./sqm and *** Rs./sqm respectively.

F.4.2 Determination of Normal Value and Export Price for cooperating producers and exporters in China PR

A. Kodak Group

40. M/s Kodak China Graphic Communication Co. Ltd. (öKCGCCLö) is the producer/ exporter of subject goods. Its related company is M/s Kodak China Investment Co. Ltd. (öKCICLö) is engaged in domestic sales in the subject country. The goods exported by KCGCCL are imported by Kodak India Pvt. Ltd. (öKIPLö) a related importer which are subsequently sold to unrelated end customers.

41. The Producer/Exporter has claimed market economy treatment for computing normal value on the basis of their domestic sales in China. The Authority considered the normal value, ex-factory export price and landed value as under:

(a) Normal value

42. During POI, KCGCCL has made entire sales in domestic market through KCICL who has further sold subject goods to end customers in domestic market. As stated above the producer/exporter has not clarified regarding state interference in the purchase of raw material and on the fact of take over of M/s. KCGCCL by M/s. Lucky and hence claim of M/s Kodak for market economy treatment is not admitted, at this stage. The normal value for thermal and violet plates is constructed as ***/sqm and ***/sqm respectively.

(b) Export price

43. M/s KCGCCL has exported ***/sqm of Thermal and Violet Plates to related importer M/s KIPL.

44. During the POI, M/s KIPL has sold subject goods in domestic market only to independent customers. KIPL has sold subject goods in domestic market at a price above landed value, however, KIPL has suffered losses on domestic sales on subject goods after considering selling and general administrative charges. KIPL has claimed that the losses suffered by KIPL is on account of intense competition between TechNova and other importers; and there is no compensatory arrangement between KCGCCL and KIPL. Accordingly, for the purpose of preliminary findings, post factory expenses such as transportation (***/sqm), credit cost @ ***/percent (***/sqm) and the average losses on KIPL domestic sales (***/sqm) has been deducted to arrive at ex-factory export price. The volume and Ex-factory value of goods exported by KCGCCL to its related entity KIPL after necessary adjustments is computed as follows:

PCN	Quantity in sqm	Total Invoice Value (USD) Incoterm FCA	Total Inland Transportation (USD)	Total Credit Cost (USD)	KIPL adjustment for resale price (USD)	KCGCCL Ex-factory price (after KIPL resale adjustment)	KCGCCL Ex-factory price USD/sqm (after resale adjustment)
Thermal	***	***	***	***	***	***	***
Violet	***	***	***	***	***	***	***
Grand Total	***	***	***	***	***	***	***

45. For computing the landed value of goods exported by KCGCCL, the exports by KCGCCL have been compared with response filed by the importer. During the POI, KCGCCL has exported ***/sqm of subject goods at FCA incoterm. Landed Value of goods exported by KCGCCL to KIPL has been computed based on invoice value after including ocean freight @ INR ***/per sqm, BCD @ 7.5 percent, Education Cess @ 10 percent of BCD and handling charges @ INR ***/sqm. The landed value for thermal and violet plates for KCGCCL is given below:

PCN	Total sqm	Invoice Value USD	Invoice Value INR	Ocean Freight	Basic Custom Duty	Cess	Handling charges	Landed Value (excluding insurance)	Landed Value (INR/sqm)	Landed Value USD/sqm
Thermal Plates Total	***	***	***	***	***	***	***	***	***	***
Violet Plate Total	***	***	***	***	***	***	***	***	***	***
Grand Total	***	***	***	***	***	***	***	***	***	***

B. M/s Lucky Huaguang Graphics Co. Ltd. ('Lucky')

(a) Normal Value

46. The producer/exporter has not claimed market economy treatment and accordingly the Authority adopted the constructed normal value as per best available information in accordance with Rule 6 (8) of the AD Rules. Since the producer/exporter has claimed having exported only thermal digital plates the Authority has referenced the constructed normal value for, UV CtP plates, thermal and violet plates as *** US\$/sqm, *** US\$/sqm and *** US\$/sqm respectively, for evaluating dumping margin.

(b) Export Price

47. The ex-factory export price for UV CtP, thermal plates and violet plates comes to *** US\$/sqm, *** US\$/sqm and *** US\$/sqm respectively, allowing adjustments on ocean freight, port expenses, inland freight and bank charges. The landed value for UV CtP, thermal plates and violet plates comes to *** US\$/sqm, *** US\$/sqm and *** US\$/sqm respectively.

C. M/s. Shanghai Strong State Printing Equipment Limited and M/s. Anhui Strong State Printing Materials Ltd. ('Shanghai Strong')

(a) Normal Value

48. The producer/exporter has not claimed market economy treatment and accordingly the Authority adopted the constructed normal value as per best available information in accordance with Rule 6 (8) of the AD Rules. The Authority has referenced the constructed normal value for UV CtP plates comes to ***US\$/sqm for POI, for evaluating dumping margin.

(b) Export Price

49. The ex-factory export price for UV CtP plates comes to ***US\$/sqm, after allowing the claimed adjustments. The landed value for UV CtP plates comes to ***US\$/sqm.

D. M/s FUJIFILM Printing Plate (China) Co. Ltd. (FFPS), FUJIFILM (China) Investment Co., Ltd. (FFCN) ("Fujifilm China")

(a) Normal Value

50. M/s. FUJIFILM Printing Plate (China) Co. Ltd. (FFPS), producer in China has exported *** sqm of violet digital plates at a net invoice value of *** USD, through FUJIFILM (China) Investment

Co., Ltd. (FFCN) a related trader who further have exported to Fujifilm India Pvt. Ltd., a related importer, who have sold in Indian market with a mark up to unrelated customers. Also, FFCN has has exported to FFIN at a profit. FFPS has not claimed market economy status and therefore the Authority has evaluated the normal value on the basis of cost of production filed by domestic industry with appropriate adjustments as also stated in the finding in other relevant paragraphs. Thus, the normal value for violet plates comes to *** US\$/sqm.

(b) Export Price

51. The ex-factory export price for violet plates comes to *** US\$/sqm, allowing adjustments on ocean freight, insurance, inland freight, port expenses, credit cost. The landed value for violet plates comes to ***US\$/sqm.

F.5 Determination of Normal Value and Export Price for cooperating producers and exporters in Korea RP

A. M/s. Jeil C&P Co. Ltd.

(a) Normal Value

52. M/s. Jeil C&P Co. Ltd. (producer and exporter) has filed EQR. M/s. Jeil C&P Co. Ltd. has exported *** sqm of UV CtP plates to India during POI at a CIF value of *** US\$. As regards normal value, the Authority notes that *** sqm of UV CtP plates has been sold in the domestic market at a price of *** US\$. The cost of production claimed for has been accepted. On the basis of cost of production claimed, for the purpose of provisional duty, the OCT test has been carried out, which indicates ***% of sales are profitable. The adjustments considered for normal value are inland transportation, credit cost, and ware house storage. Based on the above the normal value is determined as ***/sqm.

(b) Export Price

53. The Authority has evaluated the ex-factory export price for UV CtP plates is considered as ***US\$/sqm. Adjustments have allowed as claimed except duty draw back. As regards various adjustments sample evidences have been provided except the evidence of duty drawback received has not been provided. The aforesaid treatment of adjustments is for the purpose of provisional duty, subject to further verification/investigation. The landed value for UV CtP plates comes to ***US\$/sqm.

F.6 Determination of Normal Value and Export Price for cooperating producers and exporters in Taiwan

(a) Normal Value

54. As none of the producers/exporters from Taiwan have responded, the Authority has constructed the normal value for all producers/exporters on the basis of best available information in accordance with Rule 6 (8) by adopting cost of production in India with adjustments on account of international raw material prices, power costs as per Domestic Industry's data, normated conversion costs, SGA and a reasonable profit of ***% on the cost of production. The normal value comes to ***/sqm for the POI.

(b) Export Price

55. As none of the producers/exporters have cooperated, the Authority has adopted the DGCIS s import data for determining the CIF price. The exfactory export price comes to ***/sqm, the landed value is evaluated as ***/US\$/sqm. the Authority has constructed the normal value for all producers/exporters on the basis of best available information in accordance with Rule 6 (8) by adopting cost of production in India with adjustments on account of international raw material prices, power costs as per Domestic Industry's data, normated conversion costs, SGA and a reasonable profit of ***% on the cost of production. The normal value comes to ***/sqm for the POI.

F.7 Determination of Normal Value and Export Price for cooperating producers and exporters in Japan

A. M/s. Fujifilm Corporation, Japan and M/s. Fujifilm Global Graphics System, Japan (“Fujifilm Japan”)

(a) Normal Value

56. Fujifilm Corporation has filed the EQR. Fujifilm Corporation has sold in domestic market through its related co. i.e. M/s. Fujifilm Global Graphics System (FFGS) whereas it has exported directly to India to M/s. Fujifilm India Pvt. Ltd., its related importer. Based on the cost of production claimed by the Fujifilm Corporation and the weighted average domestic selling price of both thermal and violet plates the weighted average normal value is considered as ***/sqm, thereby evidencing the dumping margin to an extent of ***/sqm. The Authority notes that no adjustments have been claimed and also that separate cost of production has not been provided for thermal and violet categories. Neither the transaction wise data of domestic sales by FFGS has been provided. Therefore, weighted average dumping margin as evidenced has been considered for both categories for the purpose of preliminary findings. Also FFGS graphics supply is through a value chain partner in domestic sales for a small quantity it has not filed separate questionnaire response.

(b) Export Price

57. As regards to the exfactory export price, the Authority notes that producer/exporter has not claimed any adjustments. The ex-factory export price for thermal and violet plates comes to ***/sqm and ***/sqm respectively. The landed value for thermal and violet plates are adopted as ***/sqm and ***/sqm respectively.

F.8 Determination of Normal Value and Export Price for cooperating producers and exporters in Vietnam

A. M/s. Mylan Printing Media Corporation

(a) Normal Value

58. M/s. Mylan Printing Media Corporation has not filed the EQR in the structured format. No data on domestic sales, cost of production, adjustments or even the export details have been provided. Thus, the Authority has constructed the normal value for all producers/exporters on the basis of best available information in accordance with Rule 6 (8) by adopting cost of production in India with adjustments on account of international raw material prices, power costs as per Domestic Industry's data, normated conversion costs, SGA and a reasonable profit of *** % on the cost of production.

The normal value comes to ***\$/sqm for the POI.

(b) Export Price

59. As none of the producers/exporters have cooperated, the Authority has adopted the DGCIS s import data for determining the CIF price. The exfactory export price comes to ***\$/sqm, after considering the adjustments as per the consistent practice as also stated in the petition. The landed value is evaluated as ***US\$/sqm.

F.9 Dumping Margin

60. The ex-factory export price to India has been compared with the normal value to determine dumping margin. The table below shows the weighted average dumping margins during the POI for all the producers of the subject countries.

61. It is seen that the dumping margins are significant and more than the limits prescribed under the AD Rules in respect of exports made from each of the subject countries.

S. No.	Country	Producer	Net Export Price (USD/Sqm)	Dumping Margin (USD/Sqm)	Dumping Margin (%)	Dumping Margin (Range)
1	China PR	Lucky Huaguang Graphics Co. Ltd.	***	***	***	31-40
2	China PR	Kodak China Graphic Communication Co. Ltd.	***	***	***	0-10
3	China PR	Shanghai Strong State Printing Equipment Limited	***	***	***	41-50
4	China PR	Fujifilm Printing Plate (China) Co. Ltd.	***	***	***	(-) 0-10
5	China PR	All Others	***	***	***	31-40
6	Korea RP	Jeil C&P Co. Ltd.	***	***	***	0-10
7	Korea RP	All Others	***	***	***	31-40
8	Japan	Fujifilm Corporation	***	***	***	51-60
9	Japan	All Others	***	***	***	11-20
10	Taiwan	All Others	***	***	***	41-50
11	Vietnam	All Others	***	***	***	31-40

G. INJURY ASSESSMENT AND CAUSAL LINK

G.1.Submissions made by the Domestic Industry

62. The submissions made by Domestic Industry are as follows:

- a. It is submitted that the Petitioner has over *** crores invested in its manufacturing facilities and other assets, and it continues to invest to enhance its capacities.
- b. As on date, the Indian industry has installed capacity of approximately *** million square metres per annum, including the capacity of boxed line, which is sufficient to meet the domestic demand.
- c. Post removal of AD Duties, the imports have witnessed a substantial and unprecedented rise in terms of volume and that too at the cheap and dumped price.
- d. The volume of imports increased from subject countries from 100 indexed points in 2015-16 to 217 indexed points in POI (A) witnessing a sharp increase of 117 indexed points.
- e. The volume of imports from subject countries has increased by about 47% in POI from FY 2017-18 (when duties were in place on China PR).
- f. As per the updated import data, the imports from Taiwan are 3.11% of total imports and therefore above the *de-minimis* quantity of imports.
- g. As regards the methodology adopted by the Petitioner for segregating the import data is concerned, the methodology remains the same which was considered and verified by the Hon'ble Designated Authority in Original and SSR Investigation on subject goods conducted by the Authority.
- h. The market share of the Petitioner has fallen from ****% in FY 2017-18 to ****% in POI, i.e. ****% decrease in market share post removal of AD Duties on the PUC from China PR.
- i. The landed price from all the subject countries put together have decreased by about 11% in the POI compared with base year. On the other hand, the cost to make and sell has increased by about 2% during the same period. The Petitioner was forced to keep its prices below its cost to compete with the cheap imports.
- j. The price undercutting for each of the subject country is positive and substantial. In fact, the price undercutting from Japan has turned positive in the POI from negative in the earlier period.
- k. The import price from subject countries is much below the non-injurious price (NIP) for all the subject countries. The low-priced imports are undermining the performance of the Petitioner.
- l. Profitability of the Petitioner has been affected substantially post-removal of AD Duties from China PR. The Petitioner started incurring losses in the POI when there was no protection of AD duties whereas the Petitioner was earning a marginal return during the injury period when the Petitioner was protected with AD Duties from China PR.
- m. The return on Investments for domestic sales has decreased to ***% in POI (A) from ****% in FY 2017-18 witnessing a sharp decline of about ****% post removal of AD Duties from China PR. This sharp decline is clearly on account of the dumped imports from subject countries.
- n. The cash profits of the Petitioner have declined from INR *** Lakhs in FY 2017-18 to INR *** Lakhs in POI(A). Similarly, the cash profit per unit declined from INR ***/SQM to INR ***/SQM during the same period.
- o. The inventories of the Petitioner have increased substantially in the POI to ***Million SQM compared to ***Million SQM in FY 2017-18 particularly after the discontinuation of AD Duties from China PR, witnessing an increase of 66% in the volume.
- p. Contrary to what certain interested parties have sought to argue, the inventories of the Petitioner have increased by 48 indexed points in the POI when compared to the base year.
- q. The Domestic Industry was forced to stop its capacity expansion plans. It is pertinent to note that the Domestic Industry has already purchased the said production line which is currently kept idle. The stated boxed up capacity is nearly 30% of the total current installed capacity.

- r. The capacities installed in China PR and the other subject countries are mostly export-driven capacities as the capacities are much more than the domestic consumption.
- s. Capacity utilization and production of the Petitioner has witnessed an increase on account of debottlenecking exercise undertaken by the Petitioner. The exercise has enabled the Petitioner to efficiently use the capacities to the optimum level.
- t. The dumped imports from subject countries have forced the Petitioner to reduce its prices, which have resulted in massive losses to the Petitioner. In order to minimise the impact of onslaught of dumping and to retain its core customers the Petitioner had to resort to imports from one of the subject countries.
- u. The increasing trends in imports of the PUC coincides with the negative trend in injury parameters of the Petitioner, particularly price parameters which demonstrates the causal link. There exists sufficient evidence to show that there is actual injury and a real and imminent threat of more acute material injury.
- v. The increase in imports is more than the increase in demand. This is evident from the Petitioner's fall in market share by almost 7% in the POI when compared to the base year.
- w. The fact that some volume injury parameters may not show a negative trend does not ipso facto mean an absence of injury.
- x. The injury analysis is undertaken on cumulative basis, and therefore arguments such as Kodak's exports not undercutting the price or Kodak's exports remaining constant are irrelevant for injury analysis.
- y. The argument that in the previous investigations, the Hon'ble Authority recommended plate-wise duties and therefore, the volume and price injury analysis must be done on PCN basis is wrong. In fact, in previous investigations, the injury analysis was undertaken cumulatively for the PUC as a whole.
- z. Injury, both material and threat, to the Domestic Industry has been caused only by the dumped imports, thus establishing the causal link.
- aa. The Petitioner has no objection to the Hon'ble Authority choosing to segregate the imports made by the Petitioner while assessing the injury,
- bb. There have been suggestions made by Kodak that the injury margin should be determined at the first sale of independent price i.e. at the level of Kodak India. The calculation of the first independent re-sale price by a related importer is prescribed to determine the ex-factory export price for dumping margin calculation and not for injury margin calculations.
- cc. It is submitted that there is no requirement for a cooling-off period under the applicable laws, including the AD Agreement. In any event, the Petition has demonstrated existence of material injury in its petition and the opposing interested parties have failed to effectively rebut the existence of material injury to the Domestic Industry.
- dd. Trade Notice No. 02/2004 does not take away the discretion of the Hon'ble Authority concerning selection of the period of investigation and injury period. The Petitioner has fully complied with the desired language of the said Trade Notice.
- ee. Nothing in the Act or the Anti-dumping Rules or the WTO Agreement on Implementation of Article VI of the GATT 1994 (AD Agreement) prohibits a period of investigation comprising of 9 months.

G.2.Submission by other interested parties

63. The submissions made by the exporters, importers, users and other interested parties with regard to injury and causal link, considered relevant by the Authority, are as follows:

- a) Some interested parties have sought to assail the initiation of the present investigation on the grounds that: (i) there cannot be a gap period of April 2018 to June 2018 in the injury period; (ii) injury period must be a complete financial year. Interested parties have relied on the Trade Notice No. 02/2004 dated May 12, 2004 to argue there must not be any gap in the injury period and the POI and that the injury period must be complete financial years.
- b) It is categorically mentioned in Para 2(iii) of the trade notice that there should be no gap but there can be overlap between the POI and the previous financial years.
- c) The Corrigendum Notification again departed from the Trade Notice No. 2/2004 dated 12th May 2004 which specifically says that the injury period can only be financial years.
- d) The present investigation is a clear deviation from the Trade Notice which clearly says that injury period should always be financial years and on contrary it has been taken as 15 months annualized for year 2017-18 on a pro-rata basis (as done in the application) or 3 months (As done by the Authority vide the Corrigendum Notification).
- e) The Authority, in the present investigation has determined POI for 9 months, whereas the general practice of the Authority is to consider it for 12 months. The period of nine months is taken only in exceptional circumstances. The respondents fail to understand what facts make the present investigation as "exceptional".
- f) A cooling off period must be considered in order to analyze the true picture of the performance of the Applicant industry after the removal of ADD.
- g) The Authority is requested to revise the POI of the present investigation as the financial year 2018-19. More importantly, the Authority is requested to seek the import data of the Domestic Industry during the gap period and make the information available to interested parties.
- h) Some of the interested parties apprehend and allege that this gap was the months during which the Petitioner could/would have imported large quantities of the PUC.
- i) The two thirds of the injury period for the on-going case overlaps with the previous case terminated. Unless there has been a dramatic change in market situation, the current investigation cannot be justified in consideration of the result of the sunset review.
- j) The Authority is requested to immediately terminate the investigation on account of the inappropriate selection of the injury period and the POI as the whole investigation such as Domestic Industry standing, injury analysis is based on the same.
- k) Data filed by Applicant should be considered incomplete and the Authority should terminate the investigation in terms of Rule 14 of Anti-dumping Rules.
- l) It was submitted that there is no material injury to the Domestic Industry or if there is any injury that is self-inflicted and the material injury, the threat of material injury and material retardation are exclusive and cannot co-exist.
- m) The petitioner company is one of the world's largest suppliers of print solutions and having well established business for more than 50 years as claimed by the petitioners during the oral hearing. Thus, there is no case of material retardation to the establishment of the domestic industry.
- n) The raw material prices are declining (irrespective of SME and LME, as both shows decline), the Petitioner has shown increase in costs. It is this increase in costs that has caused decline in profits, ROI and cash flow which cannot be attributed to the dumped imports.

- o) The Applicant industry had incurred losses despite decline in imports during 2016-17 and AD duty in force indicating no causal link between the alleged dumped imports and the injury suffered.
- p) The injury, if any, is being suffered by the Petitioner on account of the imports of the subject goods from other exporters based in China PR and not on accounts of imports of PUC from Fujifilm Group.
- q) The share of imports of subject goods from China PR accounts for 78.90% in total imports from the subject countries during POI(A) which is very significant as compared to the share of imports from other subject countries.
- r) Significant surplus capacity is available with the Chinese exporters particularly with Lucky Huaguang Graphics Co China and Kodak China resulting in low prices from China PR. Lucky Huaguang Graphics Co China is getting several incentives from the government as it is a state-owned company. Further, it is also benefited from the cheap raw material that it purchases from SHFE. It is a known fact that SHFE is also controlled by the government.
- s) The selling price of the Applicant industry is affected by various factors such as the volatility in the price of Aluminum, Memorandum of Understanding (MoU) signed between the user associations and the Applicant industry, internal competition etc.
- t) The imports have increased significantly. However, the mere fact that imports have increased does not per-se imply that the Domestic Industry is injured. Any increase in import does not mean injury to the Domestic Industry. If increase in imports is considered along with increase in demand, it would be seen that the increase in imports is in fact less than increase in demand.
- u) Use of CtCP digital plates is increasing not only in recent period but also over the past quite some time. The consumers in fact found with cessation of ADD that use of CtCP plates is now more advantageous as compared to use of PS Plates and no ADD on CtCP plate in fact must have led to significant consumers shifting to CtCP plates from PS plate.
- v) It must be seen that there is increase in demand throughout the injury period whereas capacity of the Petitioner has declined. Given the fact that the capacity utilization of the of the Petitioner is approx. 100% any averment of the Petitioner with regard to injury due to imports, is baseless.
- w) Petitioner engages in importing the subject goods, causing the inventories to increase. Hence, any injury if it exists, is self-inflicted and not attributable to the Exporters.
- x) The Petitioner has been able to increase sales increased throughout the injury period despite there is increase in imports.
- y) Kodak has already submitted that KCGCCL is engaged in exporting subject goods to India which are imported by its related entity, KIPL. After import, KIPL incurs multiple expenses before reselling the imported products in the Indian market. Therefore, in order to undertake an objective analysis, the reselling price of KIPL (at ex-factory level) should be compared with the NIP determined by the Authority to arrive at injury margin.
- z) Kodak submits that the domestic buyers/users of subject goods compare the price of goods sold by KIPL and TechNova to select their supplier of goods. The decision to purchase the goods depends on the price difference between KIPL's and TechNova's selling price. As a result, the landed price of imports by Kodak can in no way cause injury to domestic industry. Injury to TechNova would only exist (if any) when KIPL sells goods in the domestic market at a price below fair price i.e. NIP/TechNova selling price. Therefore, Kodak request the

- Authority to undertake injury margin determination by comparing KIPL's domestic selling price with TechNova selling price.
- aa) Capacity utilization shows increasing trend throughout the injury period.
 - bb) Production has increased throughout the injury period. The Petitioner could not have produced more, given that the capacity utilisation had already crossed 100%.
 - cc) The injury data shows increases in key volume parameters such as production, sales, capacity utilization etc. Though the inventory increased it cannot be linked to any down fall in domestic sales as the sales have increased.
 - dd) Applicant was having a monopolistic position in the market till recent times by the virtue of single producer status and also the ADD which was in force till recent times.
 - ee) Production of PUC has increased from 100 (indexed) in base year 2015-16 to 116 (indexed) during the POI (A). The capacity utilization of the Applicant has increased positively from 100 (indexed) in the base year to 132 (indexed) during the POI (A).
 - ff) The share of the domestic producers (mainly Petitioner) in total demand during the POI (A) is 61.15% which demonstrates that the Applicant is able to capture significant market share despite the discontinuation of ADD in June 2018.
 - gg) The NSR of the Applicant in the present investigation shall also be above their NIP as found in the SSR case as above.
 - hh) The landed value of goods exported by Kodak is above the NIP claimed by TechNova and there is negative price underselling. There is no prices suppression and depression caused by exports from Kodak.
 - ii) The Petitioner cannot cater the prevailing demand in India hence, the imports has to take place from outside India. Petitioner is not producing all types of subject goods, in fact, they have imported different types of subject goods from other countries and sold in India.
 - jj) If anti-dumping duty is levied on the product under consideration, then as a result, the Petitioner could easily manipulate the price of the product under investigation in the domestic market and also have high potential to bring up the price unreasonably in order to earn monopoly profits. The performance of the downstream industry will be adversely affected.
 - kk) A middle path be adopted by the Government i.e. there should neither be unfair competition nor there should be any attempt to create monopoly position by any of the party, rather balanced approach be adopted.
 - ll) The exporters of the product under consideration offered different sets of prices of the similar products originating from China PR and products originating from Europe Union. The prices offered for the Chinese origin products are much lower than that of European Union origin product.
 - mm) It is in our interest to protect the local manufacturing industry of offset plates in the long run by providing adequate relief or protection to the industry.
 - nn) Price undercutting and underselling etc as it stands today is not reliable as the Petitioner is yet to submit the complete and actual information of imports for the POI.
 - oo) Price of import from Taiwan was Rs. 233 to 208 per SQM in case of China PR, the price from Taiwan was Rs. 182 to 186 per SQM except for 2015-16 and POI. Thus, volume and price of imports of PUC from Taiwan requires serious fact checks and the data as presented now do not look reliable and complete.
 - pp) The CIF export price of subject merchandise from Korea increased during the injury period. In the Exhibit 5 of the petition, the CIF unit price (INR/SQM) of the Korean products was

- 187.52 Indian Rupee in 2016-2017, 200.64 Rupee in 2017-2018, and 202.15 Rupee during the injury period.
- qq) The self-imports made by the Applicant have a serious ramification viz. their eligibility as Domestic Industry and on top of it and most importantly such self-imports shows clear breach of causal link in the present matter
 - rr) The Petitioner was also aware of the fact that the injury is caused by the increase in the price of Aluminum as clearly mentioned at the page 35 of the petition.
 - ss) Import as present in the petition shows the need for a PCN wise comparison for purpose of dumping and injury as there are significant variation in inter se types of PUC.
 - tt) There exists a substantial price difference between CtCP plates and Thermal plates (around 45-50 percent). Therefore, the Authority should undertake the evaluation of import volume, normal value, ex-factory price, landed value and all injury parameters (both volume and price) for each sub-category /PCN. Therefore, volume and price injury must be assessed on a PCN basis.
 - uu) Lower domestic selling price charged by TechNova; other exporters/importers were forced to lower their price to sustain in the Indian market.
 - vv) The production of other domestic producers has increased by 50 percent. Despite the same, the remaining producers have not filed data to substantiate injury on account of imports.
 - ww) There is no increase in inventory levels. Inventory has increased on account of imports and decline in export sales.
 - xx) There is negative price undercutting and price underselling for Kodak.
 - yy) There is negative volume injury from Kodak as exports by Kodak has remained almost constant. There is no likelihood of volume injury on account of imports by Kodak.
 - zz) The Authority is requested to undertake injury margin determination by comparing KIPL's domestic selling price with TechNova selling price.
 - aaa) While there is increase in imports, the same is commensurate with increase in demand.
 - bbb) The Petitioner is unable to explain the real reason behind losses when it was profitable in the previous year. Importantly, when the raw material prices have come down, and selling price remained flat, the minimum that can be inferred is that the Petitioner would have taken advantage of that to make profits.
 - ccc) Fixed expense of the plant shut down ó Since Petitioner had admittedly shut down one of its production facilities, it appears that the fixed cost of that plant has been apportioned to the PUC. This same should not be allowed.
 - ddd) The Petitioner has filed false and misleading data to reflect higher London Metal Exchange (hereinafter referred to as -LMEø) prices than Shanghai Metal Exchange (hereinafter referred to as -SMEø), when there is data to prove that the LME prices were in fact lower than SME and have been consistently declining.
 - eee) The Petitionerø increase in cost of production, when the raw material prices have decreased. The Authority is requested to kindly ascertain the reasons for increase in cost.
 - fff) Price undercutting remaining at similar levels, the import volumes increased significantly in the POI. Thus, there seems to be no link between the alleged price undercutting and the increase in import, as with the increase in price undercutting the import does not seem to be increasing proportionally.
 - ggg) Imports are increasing due to increase in demand and the gap in the demand-supply of the Domestic Industry.

- hhh) The domestic sales of the PUC by the Applicant industry has increased significantly from 100 (indexed) in the base year to 114 (indexed) during the POI(A).
- iii) Despite the shutting down of one of the production line of the Applicant industry and reduction in number of employees working in the industry, there is significant increase in the productivity of the employees during the entire injury period and the POI (A).
- jjj) The domestic sales of the other domestic producers have increased from 100(indexed) in the base year to 110 (indexed) during the POI (A).
- kkk) There is reduction in the number of employees which is due to shutting down of one production line of the Applicant which has resulted in reduction in the capacity.
- lll) Mere existence of injury does not lead to the conclusion that there exists likelihood of dumping and injury
- mmm) The Petitioner has also not claimed injury in respect of volume parameters, barring inventories.
- nnn) The Petitioner has admittedly reduced capacities. In a situation where demand for the product is increasing so rapidly, it is not usual that the company reduces its capacities.
- ooo) Raw material price and import price declined in the POI as compared to previous years, selling price of the Petitioner remained flat.
- ppp) Reduction of production in PS plate and increase in production of digital plates has led to apportionment of expense disproportionately onto digital plate.
- qqq) If there had been price undercutting, the imports would have increased substantially.
- rrr) The reason for injury in its profit/loss is not the alleged dumped imports but some other factors such as shutting down of one of the production line of the Petitioner.
- sss) There cannot be price suppression, as there is no reason to increase prices when raw material prices are falling down.
- ttt) Certain interested parties have argued that the imposition of anti-dumping duties will lead to the monopoly of the Petitioner.
- uuu) The selling price of the PUC has been consistently below the cost of sales of the PUC despite the AD duty in force.
- vvv) Certain interested parties have stated that price of the PUC is impacted by several factors including the Memorandum of Understanding between the Petitioner and the user industry.
- www) Some interested parties have argued that the imports are necessary since the Domestic Industry does not have capacity to meet the demand.
- xxx) There is also an allegation that since Agfa Graphics and Lucky have entered into a strategic alliance in the graphics business (for the subject merchandise) and the former supports them with technology as well as with intellectual property, that somehow causes the Petitioner to become related to Lucky.
- yyy) Kodak submitted that: (i) the market distortion reports of foreign governments are not binding on the Hon'ble Authority; (ii) the alleged market manipulation does not pertain to the POI; (iii) the issues of currency manipulation can only be authoritatively looked by institutions like the IMF, World Bank or the RBI; (iv) Indian currency has devaluated more than RMB in the POI. On this basis, Kodak seeks market economy treatment.
- zzz) Lucky and Kapoor have alleged that raw material prices have declined which should have resulted in a decline in the cost to make and sell.
- aaaa) Levying of anti-dumping duty would impact on the user industry.
- bbbb) Two newspapers do not make up the whole industry, since India is home to more than 500 daily Newspapers. Therefore, views expressed by them, colored by the fact that they have

- entered into supply agreements with the Applicant, makes their submissions suspect and unworthy.
- cccc) Market Share of the Applicant has been increasing YOY. It has had a slight decline during the POI wherein as per the CSO estimates all the sectors of the economy have faced a decline and hence it is no surprise that the Applicant has also faced downfall in demand.
 - dddd) The profit percentage has been wavering from 100 -59 -128 -63 -115 which shows that the profit margin is not in relation to the imposition or otherwise of the Anti-dumping duty but due to other reasons.
 - eeee) The price has remained stable over the four-year period but also that there is no decline in the prices between 17-18 & 18-19 inspite of the fall in Prices of Aluminium, which accounts for 70% of the cost showing that even the Chinese producers have actually increased the prices. The other countries are too meagre to make an impact.
 - ffff) Post cessation of anti-dumping duty, petitioner has shut down one of its plant. The other two plants are operating at 100%+ and 50% capacity respectively. This is a case where plant is probably reaching its life due to which quality products are not being produced. Thus, petitioner has been unable to meet the increasing demand, hence, the need for imports.
 - gggg) Petitioner is shielding itself from imports by taking advantage of the cheaper price of imports.
 - hhhh) The instant case falls under the category of *Imports by petitioner itself-from unrelated exporter*. The petitioner is party to the alleged dumping, hence cannot claim injury. Parameters such as core business test and participation in dumping must be judged and applied in this case.
 - iiii) Anhui submitted that the petitioner is still importing the subject goods from the subject country and has not claimed the same anywhere in the petition or written submissions filed by them. Instead, petitioner has stated in Para 4 e) of the written submissions that imports have stopped, however, these are false statements. The petitioner might have stopped importing the subject goods in India but has started importing the same at UAE port in its own name. The details of imports made by Technova Imaging Systems (P) Ltd. from Shanghai Strong State Printing Equipment Ltd. at UAE port during the post-POI was provided. It shows that petitioner is trying to mislead the authority.
 - jjjj) The import volumes of China shown in this Table do not match with the import volumes in the SSR for the same period indicating that the Applicant is giving manipulated data in his tables and hence the Application itself is liable to be rejected by the DA.
 - kkkk) Even if the Anti-dumping Duty is to be imposed, it is requested that the same may be imposed on the basis of Basic Cost of Aluminium Ingot as quoted on the LME Plus Conversion Charges.
 - llll) The fact that the Applicant has again sought resumption of ADD soon after finding of the DA in the SSR shows the attitude of the applicant in obtaining profits by any means. He had filed Petition against the SSR in Delhi High Court and then withdrawn it for carrying out his imports and subsequently, filed the present application to pressurise the DA.
 - mmmm) The representative of Hindustan Times, who supports ADD does not represent the whole of the newspaper Media, which is huge compared to the consumption by HT Group.
 - nnnn) The applicant during hearing has stated that the Chinese Currency, RMB has depreciated by 10% against the US Dollar, which is incorrect. The devaluation is 3% whereas the Indian Currency (at time of Hearing had depreciated by over 5%). Presently, the depreciation of Indian Currency is higher, which already cushions the applicant from cheaper imports.

- oooo) ADD has been imposed for a good ten year period on the subject goods, which contributed handsomely to the profits of the applicant. The government cannot cater to the profits of a sole industrialist to the detriment of the Nation at large.
- pppp) The selection of EU, as a third country by the applicant himself is improper, since that power to select a third country has been given only to the DA in terms of Rule 7 of the AD Rules. In any case, EU & India are not similarly placed countries since EU is a mostly a producer and User of Thermal Plates and not CTCP and Violet plates which is mainly consumed in India and other South East Asian Countries.
- qqqq) Cloak of secrecy on all data by terming them as confidential, whether in working out Normal Price, Ex-factory Price, Injury, their own Balance Sheet and production data resulting in all data not being subjected to scrutiny by other interested parties. Profit Margin has wavered between positive to negative for the applicant whether or not ADD was existent on these products.
- rrrr) Price of China Imports at Rs 200-220/- which compares with that of other similarly placed countries & acceptable in terms of Section 14 of Customs Act, 1.962. The price of Chinese plates has remained consistent (-10%) during the 3-year period and the POI.
- ssss) Section 9A(ii)(a) mandates that the price shall be compared based on sales made to third countries. The DRI of CBIC maintains offices at all major cities of the world, who can supply the information for comparative analysis. This is all the more required since the data submitted by DGCIS is completely flawed due to improper description of quantities and description in the Bills of Entry, which has corrupted the data. It is not known as to how the Applicant hds worked out the data.
- tttt) During the post-POI, the petitioner continued to purchase the PUC from Shanghai Strong and the last batch was shipped on June, 2019. This needs to be critically examined by the Authority.
- uuuu) The exporter submitted that as para 4.9.20 (v) of the Manual of Operating Practices for Trade Remedy Investigations, there are no exceptional circumstances whereby the imports have taken place. The imports are regular, constituting 53.41% of our total exports to India. The petitioner is also importing the subject goods during the post-period of investigation.
- vvvv) Embassy of Taiwan submitted that no material change has been observed in the year of 2017-2018 and the POI in respect of the imports from Taiwan. It seems that what the Applicant was not able to do directly is now seeking to do indirectly by initiating the present investigation on the imports of PUC from Taiwan.
- wwww) As to the question of increase in the imports of Taiwan during the POI, it should be noted that the demand of the PUC has considerably increased during the POI and therefore it cannot be said that the incoming imports from Taiwan have caused injury to the Applicant only on account of increase in imports from the said Country.
- xxxx) The vital requirement to establish dumping is to show a causal link between the dumped articles and the injury caused to the domestic industry. In the case at hand, the domestic industry seems to have maintained a healthy production, capacity utilisation and sale of the PUC. It would be wrong on the part of the Applicant to pace its sales at the pace of the increasing demand, and to further say that non-fulfilment of the same would constitute dumping of imports from the subject countries. The test to establish dumping would only be direct injury to the Applicant from the dumped goods.

- yyyy) Kodak submits that the Authority should include the other domestic producers viz. (i) Metrostar; (ii) Akshaya Imaging and; (iii) Orion within the scope of 'Domestic Industry' and seek data of all economic parameters from them.
- zzzz) Embassy of Korea submitted that subject merchandise originating from Korea RP is not the cause of the alleged injury in this investigation. The CIF export price of the subject merchandise from Korea increased during the injury period.
- aaaaa) Total consumption of digital plates of all types of around 40 million sq.mtr. so it is big business for plate manufacturers both domestic and international. We earnestly expect the Govt. to take note of this while deciding the matter.
- bbbbbb) The Indian printers majority of whom belong to small and medium category should be able to get the subject plates at optimal price and the quality of the plates should be good. The Federation expects that the manufacturers should take utmost care of their plant so as to manufacture quality products in sufficient quantity
- ccccc) There should be established platform for the redressal of day to day operating problems faced by the printers on call and physical also for all category of plates UVCTP, thermal, violet, kampfree etc.
- dddddd) Government while deciding this matter must make it obligatory on the part the parties to this petition, to provide adequate measures for redressing the day to day operating problems faced by the printers
- eeeee) The All India Federation of Master Printers submitted that the Indian Govt. should not allow an manufacturer to use Anti-Dumping Duty as a weapon to create a monopoly position for the PUC. And we will never support any company / manufacturers/ Industry who is trying to use this as a shield to protect their manufacturing/financial/survival or other problems.
- ffffff) KIPL is suffering injury in the domestic market on account of dumped imports by TechNova and resale of said dumped imports by TechNova in the domestic market at unfair price.
- ggggg) Applicant has resorted to importing of subject goods (process free plates) from Belgium and other countries. Therefore, the Authority is requested to conclude that injury to TechNova is on account of intrinsic factors and there is no causal link between imports and alleged injury.

G.3. Examination of the Authority

64. The Authority has taken note of the submissions made by the interested parties and has examined various parameters in accordance with the Anti-Dumping Rules after duly considering the submissions made by the interested parties.
65. With regard to the contention of the interested parties that there cannot be a gap in the injury period and the injury period must be a complete financial year, the Authority notes that the Corrigendum Notification dated 3 July 2019 clearly states that the injury investigation period will cover the period April 2015 - March 2016, April 2016 - March 2017, April 2017 - March 2018, 1/4/2018 to 30/6/2018 and the POI. As regards to the inconsistency on the inclusion of period April 2018 to June 2018 in FY 2017-18 for the purpose of comparative injury analysis as April 2017 to June 2018 (A), the Authority notes that the Petitioner has furnished the data separately for FY 2017-18, April-June 2018 and April 2017 to June 2018 (A).
66. As regards the submission that the period of investigation cannot be less than 12 months, the Authority notes that the Act or the Anti-dumping Rules or the Anti-dumping Agreement does not prohibit a period of investigation comprising of 9 months. The guidelines of the committee on Anti-

Dumping practices regarding duration of period of investigation adopted on 5th May, 2000 recognizes that the Investigating Authorities may consider appropriate POIs on a case specific basis which cannot be less than six months. In the instant period of investigation, the period of investigation is of nine months which is compatible with the WTO guidelines. The Authority has adopted the period of investigation of less than 12 months in the past anti-dumping investigations.

67. As regards the submissions that cooling off period must be considered in order to analyze the true picture of the performance of the Applicant industry after the removal of anti-dumping duty, the Authority notes that there is no requirement for a cooling-off period under the applicable laws, including the AD Agreement.

Cumulative Assessment

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

- a) 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 imports from each country is three percent (or more) of the import of like article or where the import 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 the light of the conditions of competition between the imported article and the like domestic articles.

69. The Authority notes that:

- a) The subject goods are being dumped into India from subject countries. The margin of dumping from each of the subject countries is more than the de minimis limits prescribed under the Rules.
- b) The volume of imports from each of the subject countries is individually more than 3% of total volume of imports.
- 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.

70. In view of the above, the Authority considers that it is appropriate to assess injury to the Domestic Industry cumulatively from imports of the subject goods from the subject countries. Further, the Authority has not included imports of the PUC made by the Petitioner while assessing injury to the Domestic Industry. Accordingly, claims by certain interested parties that injury to the Domestic Industry is self-inflicted has been addressed as the injury analysis has been undertaken after removing the imports of the PUC made by the Petitioner.

71. Rule 11 of Antidumping Rules read with Annexure II provides that an injury determination shall involve examination of factors that may indicate injury to the Domestic Industry, ōí . 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 of such imports on domestic producers of such articlesŀ .ō. 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 utilization, sales volume, inventory, profitability, net sales realization, the magnitude and margin of dumping, etc. have been considered in accordance with Annexure II of the Anti-Dumping Rules.

72. The submissions made by the Domestic Industry and other interested parties during the course of the investigation with regard to injury and causal link, which have been considered relevant by the Authority are examined and addressed as under:

G.4. Volume Effect of Dumped Imports on the Domestic Industry

(a) Assessment of Demand/Apparent Consumption

73. The Authority has taken into consideration, for the purpose of the present investigation, demand or apparent consumption of the product in India as the sum of domestic sales of the Indian Producers and imports from all sources. The demand so assessed has increased consistently during the injury investigation period and the POI.

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Domestic sales of Petitioner	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	85	114
Domestic Sales of other producers*	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	103	110	27	110	82	110
Import from Subject Countries excluding Petitionersø imports	Million SQM	8.003	9.119	11.804	4.152	12.765	12.239	16.318

Trend	Indexed	100	114	147	52	159	153	204
Import from Other Countries	Million SQM	4.796	2.240	1.392	0.826	1.774	0.994	1.325
Trend	Indexed	100	47	29	17	37	21	28
Imports by Petitioner from Subject Countries	Million SQM						0.761	1.015
Trend	Indexed						100	133
Total Demand	Million SQM	38.255	38.523	42.863	12.591	44.363	35.734	47.645
Trend	Indexed	100	101	112	33	116	93	125

*Sales volume of other domestic producers have been considered based on the estimated volume provided by the Petitioner.

74. As can be seen from the above table, the dumped imports from subject countries have significantly increased during the POI (A). The Petitioner has not been able to increase the sales of product concerned commensurate with the increase in demand because of the significant volume of dumped imports coming from subject countries. It is evident from the above that while the demand of the product concerned increased by 25 indexed points from 2015-16 to POI (A), the domestic sales of the Petitioner increased merely by 14 indexed points. On the other hand, import quantity of the PUC from the subject countries increased by whopping 8.32 Million SQM or 104 indexed points during the same period. Almost the entire increase in demand has been captured by the imports from subject countries.

(b) Import Volumes from subject countries

75. With regard to the volume of the dumped imports, the Authority is required to consider whether there has been a significant increase in dumped imports from subject countries, either in absolute terms or relative to production or consumption in India.

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Import from subject countries								
China PR	Million SQM	7.731	7.302	7.609	2.120	7.783	9.611	12.815
Trend	Indexed	100	94	98	27	101	124	166
Japan	Million SQM	0.041	1.100	1.224	0.253	1.182	0.824	1.098
Trend	Indexed	100	2687	2990	618	2887	2012	2682

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Korea RP	Million SQM	0.000	0.385	0.902	0.660	1.250	0.708	0.945
Trend	Indexed		100	235	172	325	184	245
Taiwan	Million SQM	0.138	0.264	1.067	0.464	1.225	0.435	0.580
Trend	Indexed	100	191	771	335	884	314	419
Vietnam	Million SQM	0.093	0.068	1.001	0.655	1.325	0.661	0.881
Trend	Indexed	100	74	1080	706	1429	713	950
Total imports from subject countries	Million SQM	8.003	9.119	11.804	4.152	12.765	12.239	16.318
Trend	Indexed	100	114	147	52	159	153	204
Imports from other countries	Million SQM	4.796	2.240	1.392	0.826	1.774	0.994	1.325
Trend	Indexed	100	47	29	17	37	21	28
Imports by Petitioner from Subject Countries	Million SQM	-	-	-	-	-	***	***
Trend	Indexed						100	133
Total Imports	Million SQM	12.800	11.359	13.196	4.978	14.539	13.993	18.658
Trend	Indexed	100	89	103	39	114	109	146

76. It is seen that dumped imports of the subject goods from the subject countries have increased in absolute terms from 8.003 Million SQM in 2015-16 to 16.318 Million SQM in POI (A).

(c) Subject Country Imports in relative terms

Particular	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Dumped imports from subject Countries in relation to Petitioners' total production	%	***	***	***	***	***	***	***

Range	%	25-35	25-35	35-45	45-55	35-45	45-55	45-55
Dumped imports from subject Countries in relation to Demand in India	%	21%	24%	28%	33%	29%	34%	34%
Range	%	15-25	15-25	25-35	25-35	25-35	25-35	25-35

77. It is seen that the subject dumped imports in relation to production and demand increased in the POI (A) as compared to the base year and previous years. Imports of PUC from subject countries have increased in relation to the Petitioner's production from 25-35 % in 2015-16 to 45-55 % in POI (A) and have increased in relation to consumption in India from 15-25 % in 2015-16 to 25-35 % in POI (A).

(d) Market Share in Demand

78. The Authority notes that the market share of the subject imports have increased in the POI (A). The Petitioner has lost market share despite an increase in the demand of the product under consideration in the POI (A).

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Domestic sales of Petitioner	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	85	114
Domestic Sales of other producers	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	103	110	27	110	82	110
Import from Subject Countries	Million SQM	8.003	9.119	11.804	4.152	12.765	12.239	16.318
Trend	Indexed	100	114	147	52	159	153	204
Import from Other Countries	Million SQM	4.796	2.240	1.392	0.826	1.774	0.994	1.325
Trend	Indexed	100	47	29	17	37	21	28
Imports by Petitioner	Million SQM	-	-	-	-	-	***	***

Trend	Indexed	-	-	-	-	-	100	133
Total Demand	Million SQM	38.255	38.523	42.863	12.591	44.363	35.734	47.645
Trend	Indexed	100	101	112	33	116	93	125
Share of Petitioner	%	***	***	***	***	***	***	***
Range	%	60-70	60-70	60-70	50-60	60-70	50-60	50-60
Share of Petitioner's Imports from Subject Countries	%	-	-	-	-	-	***	***
Range	%	-	-	-	-	-	0-10	0-10
Share of other Producers	%	***	***	***	***	***	***	***
Range	%	0-10	0-10	0-10	0-10	0-10	0-10	0-10
Share of Subject countries	%	20.92%	23.67%	27.54%	32.98%	28.77%	34.25%	34.25%
Range	%	20-30	20-30	20-30	30-40	20-30	30-40	30-40
Share of Other countries	%	12.54%	5.82%	3.25%	6.56%	4.00%	2.78%	2.78%
Range	%	10-20	0-10	0-10	0-10	0-10	0-10	0-10

G.5. Price Effect of Dumped Imports on the Domestic Industry

79. With regard to the effect of the dumped imports on prices, it is required to be analyzed whether there has been a significant price undercutting by the alleged dumped imports as compared to the price of the like products in India, or whether the effect of such imports is otherwise to depress prices or prevent price increases, which otherwise would have occurred in the normal course. The impact on the prices of the Domestic Industry on account of the dumped imports from subject countries has been examined with reference to price undercutting, price underselling, price suppression and price depression, if any. For the purpose of this analysis, the cost of production, net sales realization (NSR) and the non-injurious price (NIP) of the Domestic Industry have been compared with landed price of imports of the subject goods from the subject countries.

(a) Price Undercutting

80. For the purpose of price undercutting analysis, the net selling price of the Domestic Industry has been compared with the landed value of imports from the subject countries. While computing the net selling price of the Domestic Industry all taxes, rebates, discounts and commissions have been

deducted and sales realization at ex works level has been determined for comparison with the landed value of the dumped imports. Accordingly, the undercutting effects of the dumped imports from the subject countries work out as follows:

Price Undercutting	Unit	China PR	Japan	Korea RP	Taiwan	Vietnam
Net Sales Realization	INR/SQM	***	***	***	***	***
Landed Price (LV)	INR/SQM	226.50	251.73	203.15	204.33	212.79
Price Undercutting	INR/SQM	***	***	***	***	***
Price Undercutting	% of LV	***	***	***	***	***
Price Undercutting	% Range	10-20%	0-10%	30-40%	30-40%	20-30%

81. From the aforesaid table, it can be seen that the imports from subject countries are coming at prices substantially below the domestic selling price of the Petitioner. Thus, price undercutting during the period of investigation is positive for the subject countries.

(b) Price Suppression and Depression

82. In order to determine whether the dumped imports are depressing the domestic prices and whether the effect of such imports is to suppress prices to a significant degree or prevent price increases which otherwise would have occurred in normal course, the changes in the costs and prices over the injury period, were compared as below:

Particulars	Unit	2015-16	2016-17	2017-18	April- June 2018	April 17- June 18 (A)	July 2018- March 2019 - POI	July 2018- March 2019 - POI (A)
Cost of Sales	Rs/SQM	***	***	***	***	***	***	***
Trend	Indexed	100	98	98	99	98	102	102
Selling price	Rs/ SQM	***	***	***	***	***	***	***
Trend	Indexed	100	97	98	98	98	98	98
Landed Value	Rs./ SQM	253.68	244.65	231.31	222.58	229.06	225.32	225.32
Trend	<i>Indexed</i>	100	96	91	88	90	89	89

83. From the above table, it can be seen that the imports from subject countries were coming at prices lower than the cost of sales of the Domestic Industry. This has forced Domestic Industry to reduce its prices during POI (A) and has led to a situation wherein the Domestic Industry has been forced to sell below its cost of sales during POI ultimately resulting into losses for the Domestic Industry.

(c) Price Underselling

84. The non-injurious price (NIP) of the Domestic Industry has been determined and compared with the landed value of the subject goods to arrive at the extent of price underselling. The NIP of the product under consideration has been determined by adopting the verified information/data relating to the cost of production for the period of investigation on the basis of principles mentioned in Annexure III of the Rules. The analysis shows that during the period of investigation, the landed value of subject imports was below the non-injurious price of the Domestic Industry, as can be seen from the table below, demonstrating positive price underselling effect:

Particulars	Unit	China PR	Japan	Korea RP	Taiwan	Vietnam
Non-Injurious Price	INR/SQM	***	***	***	***	***
Landed Price	INR/SQM	226.50	251.73	203.15	204.33	212.79
Injury Margin	INR/SQM	***	***	***	***	***
Injury Margin %	%	***	***	***	***	***
Injury Margin	% Range	10-20%	0-10%	30-40%	30-40%	20-30%

85. From the aforesaid table, it can be seen that the imports are coming into India at a price much lower than the non-injurious price. Thus, the price underselling from the subject countries during the POI is positive and quite significant.

G.6. Economic Parameters of the Domestic Industry

86. Annexure II to the Anti-Dumping Rules requires that the determination of injury shall involve an objective examination of the consequent impact of dumped imports on domestic producers of such products. With regard to consequent impact of dumped imports on domestic producers of such products, the Anti-dumping Rules further 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, ability to raise capital investments.

87. The Authority has examined the injury parameters objectively taking into account various facts and arguments made by the interested parties in their submissions.

(a) Production, Capacity, Sales and Capacity Utilization

88. Capacity, production, sales and capacity utilization of the Domestic Industry over the injury period is given in the following table: -

Particulars	Unit	2015-16	2016-17	2017-18	April- June 2018	April 17- June 18 (A)	July 2018- March 2019 - POI	July 2018- March 2019 - POI (A)
Capacity	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	100	92	21	90	63	83
Total Production	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	100	101	27	102	83	110
Capacity Utilization	%	***	***	***	***	***	***	***
Trend	Indexed	100	100	110	127	113	132	132
Production of PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	104	109	29	110	87	116
Domestic Sales - PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	107	117	30	117	85	114
Export Sales - PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	93	92	28	96	64	86
Total Sales - PUC	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	106	115	30	116	84	112

89. The capacity, production and capacity utilization of the Petitioner is in a positive trend but still the Petitioner has not been able to increase the sales of product concerned commensurate with the increase in demand because of the significant volume of dumped imports coming from subject countries.

(b) Profitability, return on investment and cash profits

90. Profitability, return on investment and cash profits of the Domestic Industry over the injury period is given in the table below: -

Particulars	UOM	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Profit % in Domestic sales	%	***	***	***	***	***	***	***
Change in Profit %	%	-	-1.29%	2.17%	-2.04%	1.62%	-3.71%	-3.71%
Profit before Interest and Tax	INR in Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	88	112	13	100	14	18
Cash Profit (Loss)	INR/SQM	***	***	***	***	***	***	***
Trend	Indexed	100	90	115	67	105	22	22
Cash Profit (Loss)	INR in Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	96	134	20	123	19	25
Capital Employed	INR in Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	96	93	91	91	103	103
Return on Capital Employed	%	***	***	***	***	***	***	***
Trend	Indexed	100	91	120	14	110	18	18

91. From the above table, it is noted that:

- a) Profitability of Domestic Industry has been adversely affected due to intensified dumping by exporters from subject countries. Profit before interest and tax (PBIT) of the Domestic Industry have significantly declined during the POI (A). From PBIT of 100 indexed points in 2015-16, PBIT has substantially decreased to 18 indexed points during the POI (A).
- b) Similarly, cash profits of the Domestic Industry have reduced significantly. From cash profit of 100 indexed points in 2015-16, it has decreased to 22 indexed points during the POI (A).
- c) Return on capital employed during POI has reduced drastically to 18 indexed points in POI (A) from 100 indexed points in 2015-16.

(c) Employment, productivity and wages

92. Employment, productivity and wages of Domestic Industry over the injury period is given in the table below.

Particulars	UOM	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	July 2018-March 2019 - POI	July 2018-March 2019 - POI (A)
Employment	Persons	***	***	***	***	***	***	***
Trend	Indexed	100	91	81	76	81	76	76
Wages	Rs. Lacs	***	***	***	***	***	***	***
Trend	Indexed	100	112	106	29	108	78	104
Productivity per employee	Million SQM	***	***	***	***	***	***	***
Trend	Indexed	100	115	135	38	136	114	152

93. It is noted that the employment of the Domestic Industry has decreased throughout the injury investigation period and during the POI (A).

(d) Inventories

94. Inventory position with the Domestic Industry over the injury period is given in the table below:

Particulars	Unit	2015-16	2016-17	2017-18	April-June 2018	April 17-June 18 (A)	POI
Inventory	Million SQM	***	***	***	***	***	***
Trend	Indexed	100	117	89	87	87	148

95. It is noted that the inventories with the Domestic Industry have increased to 148 indexed points during POI as compared to 100 indexed points in 2015-16. Due to increasing imports, the market share of the Domestic Industry has come down and the increased demand has been significantly captured by dumped imports. As a result, the Domestic Industry is having significant accumulated inventories.

(e) Growth

96. The Authority notes that growth of the Domestic Industry with regard to domestic sales, profits, return on investment have been declined and negative during April-June 2018 (A) and the POI (A) as can be seen from the table below:

Particulars (Year on Year)	2015-16	2016-17	2017-18	April 17- June 18 (A)	POI (A)
Petitioner's Production		4%	4%	1%	5%
Capacity Utilization		-	10%	3%	16%
Domestic Sales		7%	9%	1%	-3%
PBIT (Rs. Lakhs)		-12%	28%	-11%	-82%
Return on investment		-9%	32%	-8%	-84%

(f) Ability to Raise Capital Investments

97. The Authority notes that given the rising demand of the product in the country, the Domestic Industry has made significant investments in plant and machinery. However, despite these investments, the performance of the Domestic Industry has deteriorated considerably, and further investment may get adversely affected.

(g) Factors affecting domestic prices

98. The examination of 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, etc. shows that the landed value of imported material from the subject country is below the selling price and the non-injurious price of the Domestic Industry, causing significant price undercutting as well as price underselling in the Indian market. It is also noted that the demand for the subject goods was showing significant increase during the injury period including the POI and therefore it could not have been a factor affecting domestic prices. Thus, it can be provisionally concluded that the principal factor affecting the domestic prices is the dumped imports of subject goods from subject countries.

G.7. Magnitude of Injury and Injury Margin

99. The Authority has determined Non-Injurious Price for the Domestic Industry on the basis of principles laid down in Anti-Dumping Rules read with Annexure III, as amended. The NIP of the product under consideration has been determined by adopting the verified information/data relating to the cost of production for the period of investigation. The NIP of the Domestic Industry has been worked out and it has been compared with the landed price from each of the producers/exporters from the subject countries for calculating injury margin. The all others rate has been determined based on the facts available with the Authority.

S. No.	Country	Producer	NIP	Injury Margin	Injury Margin	Injury Margin
			(USD/Sqm)	(USD/Sqm)	(%)	(Range)
1	China PR	Lucky Huaguang Graphics Co. Ltd.	***	***	***	11-20
2	China PR	Kodak China Graphic Communication Co. Ltd.	***	***	***	(-) 11-20
3	China PR	Shanghai Strong State Printing Equipment Limited	***	***	***	21-30
4	China PR	Fujifilm Printing Plate (China) Co. Ltd.	***	***	***	(-) 0-10
5	China PR	All Others	***	***	***	11-20
6	Korea RP	Jeil C&P Co. Ltd.	***	***	***	11-20
7	Korea RP	All Others	***	***	***	31-40
8	Japan	Fujifilm Corporation	***	***	***	0-10
9	Japan	All Others	***	***	***	0-10
10	Taiwan	All Others	***	***	***	31-40
11	Vietnam	All Others	***	***	***	21-30

H. NON-ATTRIBUTION ANALYSIS

100. As per the AD Rules, the Authority, inter alia, is required to examine any known factors other than the dumped imports which at the same time are injuring the Domestic Industry, so that the injury caused by these other factors may not be attributed to the dumped imports. Factors which may be relevant in this respect include, inter alia, the volume and prices of imports not sold at dumped prices, contraction in demand or changes in the patterns of consumption, trade restrictive practices of and competition between the foreign and domestic producers, developments in technology and the export performance and the productivity of the Domestic Industry. It has been examined below whether factors other than dumped imports could have contributed to the injury to the Domestic Industry.

(a) Volume and price of imports from third countries

101. The imports from countries other than the subject countries are not significant in volume terms so as to cause or threaten to cause injury to the Domestic Industry. Imports from other countries accounted for less than 8% in total imports and less than 3% of total demand/consumption in India. Thus, it cannot be said that imports from other countries are causing injury. Also, the prices from the non-subject countries are higher than the prices of the subject countries.

(b) Export Performance

102. The Authority has considered the data for domestic operations only for its injury analysis.

(c) Development of Technology

103. None of the interested parties have furnished any evidence to demonstrate significant changes in the technology that could have caused injury to the Domestic Industry.

(d) Performance of other products of the company

104. The Authority notes that the performance of other products being produced and sold by the Domestic Industry does not appear to be a possible cause of injury to the Domestic Industry.

(e) Trade Restrictive Practices and Competition between the Foreign and Domestic producers

105. The import of the subject goods is not restricted in any manner and the same are freely importable in the country. No evidence has been submitted by any interested party to suggest that the conditions of competition between the foreign and the domestic producers have undergone any change.

(f) Contraction in Demand and Changes in pattern of consumption

106. It is noted that the demand of the subject goods has increased consistently over the entire injury period. Thus, it can be provisionally concluded that the injury to the Domestic Industry was not due to contraction in demand.

I. INDIAN INDUSTRY'S INTEREST & OTHER ISSUES

107. The Authority notes that 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 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.

J. CONCLUSION ON INJURY & CAUSAL LINK:

108. The Authority provisionally concludes as under:

- a) Imports of the subject goods from the subject countries have increased in absolute terms over the entire period of investigation.
- b) The landed price of imports from the subject countries have been declining significantly over the injury period and through the POI (A).
- c) Imports of the subject goods have increased relative to production and consumption in India.
- d) There is price suppression and depression due to low priced dumped imports coming in to India.
- e) Market share of the Domestic Industry has decreased from 2015-16 to POI even though demand for the subject goods has risen during the same period. This is due to the reason that imports have aggressively captured the increase in demand.
- f) The Domestic Industry's profitability, cash profits and return on capital employed has been drastically affected.
- g) The price undercutting and price underselling from the subject countries during the POI is positive and quite significant.

K. CONCLUSION & RECOMMENDATIONS

109. After examining the submissions made by the interested parties and issues raised therein; and considering the facts available on record, the Authority provisionally concludes that:

- a) There is substantial increase in imports of subject goods from subject countries in absolute terms as well as in relation to production & consumption in India during the POI (A) as compared to the previous years.
- b) The product under consideration has been exported to India from the subject countries below their normal values.
- c) The Domestic Industry has suffered material injury.
- d) Material injury has been caused by the dumped imports of subject goods from subject countries.

110. The Authority notes that the investigation was initiated and notified to all interested parties and adequate opportunity was given to the Domestic Industry, exporters, importers and other interested parties to provide positive information on the aspect of dumping, injury and causal link. Having

initiated and conducted the investigation into dumping, injury and causal link in terms of the provisions laid down under the Anti-Dumping Rules, the authority is of the view that imposition of provisional duty is required to offset dumping and injury, pending completion of the investigation. Therefore, Authority considers it necessary and recommends imposition of provisional anti-dumping duty on imports of subject goods from the subject countries.

111. Having regard to the lesser duty rule followed by the Authority, the Authority recommends imposition of provisional anti-dumping duty equal to the lesser of margin of dumping and the margin of injury, so as to remove the injury to the Domestic Industry. Accordingly, the Authority recommends imposition of provisional antidumping duty on the imports of subject goods, originating in or exported from subject countries, from the date of notification to be issued in this regard by the Central Government, equal to the amount mentioned in Col. 7 of the duty table appended below. The landed value of imports for this purpose shall be assessable value as determined by the Customs under Customs Act, 1962 and applicable level of custom duties except duties levied under Section 3, 3A, 8B, 9, 9A of the Customs Tariff Act, 1975.

Sl. No	Heading	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Lucky Huaguang Graphics Co. Ltd.	0.52	sqm	US Dollar
2.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Kodak China Graphic Communications Co. Ltd.	Nil	sqm	US Dollar
3.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Shanghai Strong State Printing Equipment Limited	0.57	sqm	US Dollar
4.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190, 7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	People's Republic of China	Fujifilm Printing Plate (China) Co. Ltd.	Nil	sqm	US Dollar
5.	8442.50, 3701.3000,	Digital Offset	People's Republic of China	People's Republic of China	Any other producer except S.No. 1 to 4	0.57	sqm	US Dollar

	3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Printing Plates			mentioned above in column no. (6)			
6.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	People's Republic of China	Any country other than People's Republic of China	Any	0.57	sqm	US Dollar
7.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Korea RP	Korea RP	Jeil C&P Co. Ltd.	0.26	sqm	US Dollar
8.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Korea RP	Korea RP	Any other producer except Jeil C&P Co. Ltd.	0.89	sqm	US Dollar
9.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Korea RP	Any country other than Korea RP	Any	0.89	sqm	US Dollar
10.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Japan	Japan	Fujifilm Corporation	0.04	sqm	US Dollar
11.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Japan	Japan	Any other producer except Fujifilm Corporation	0.21	sqm	US Dollar
12.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Japan	Any country other than Japan	Any	0.21	sqm	US Dollar
13.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190,	Digital Offset Printing Plates	Vietnam	Vietnam	Any	0.76	sqm	US Dollar

	7606.9290							
14.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Vietnam	Any country other than Vietnam	Any	0.76	sqm	US Dollar
15.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Taiwan	Taiwan	Any	0.88	sqm	US Dollar
16.	8442.50, 3701.3000, 3704.0090, 3705.1000, 7606.1190,7606.9190, 7606.9290	Digital Offset Printing Plates	Taiwan	Any country other than Taiwan	Any	0.88	sqm	US Dollar

L. FURTHER PROCEDURE

112. The procedure as below would be followed subsequent to notifying the preliminary findings:

- i. The Authority invites comments on these provisional findings from all the interested parties and the same, considered relevant by the Authority, would be considered in the final finding.
- ii. Domestic Industry, exporters, importers and other interested parties known to be concerned are being addressed separately by the Authority, who may make their views known, within forty days from the date of the publication of these preliminary findings.
- iii. Any other interested party may also make known its views within forty days from the date of publication of these findings.
- iv. The Authority would conduct further verification to the extend deemed necessary.
- v. The Authority would disclose the essential facts as per the Anti-dumping Rules before announcing the final findings.

(Sunil Kumar)

Additional Secretary and Director General