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F. No. 7/39/2020-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: 26th November, 2021

NOTIFICATION

FINAL FINDINGS

(Case No. AD (SSR) – 20/2020)

Subject: Sunset review of anti-dumping investigation concerning imports of “Glazed/Unglazed Porcelain/Vitrified Tiles in polished or unpolished finish with less than 3% water absorption” originating in or exported from China PR.

F. No. 7/39/2020-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 thereof, as amended from time to time (hereinafter also referred to as the “Anti-Dumping Rules” or the “Rules”) thereof.

A. BACKGROUND OF THE CASE

- 1. The Designated Authority (hereinafter also referred to as the “Authority”) received an application, from Gujarat Granito Manufacturers Association, Indian Council for Ceramic Tiles and Sanitaryware, Morbi Ceramics Association, and Sabarkantha District Ceramics Association (hereinafter also referred to as the “Applicants”) requesting initiation of sunset review investigation of anti-dumping duty imposed on imports of glazed/unglazed porcelain/vitrified tiles in polished or unpolished finish with less than 3% water absorption (hereinafter also referred to as the “product under consideration” or the “subject goods”) from China PR (hereinafter also referred to as the “subject country”).**
- 2. The anti-dumping investigation (‘the original investigation’), was initiated on 13th October 2015 to examine the nature and extent of dumping and its injurious effect on the domestic industry with respect to subject goods originating and exported from the subject country. The Authority vide Preliminary Findings dated 11th March 2016 recommended imposition of provisional anti-dumping duty on imports of subject goods from the subject**

country, which was given effect vide Customs Notification No. 12/2016-Customs (ADD) dated 29th March 2016. Thereafter, the Authority, vide its Final Findings No. 14/14/2014 – DGAD dated 8th April 2017 recommended imposition of definitive anti-dumping duty, which were given effect through Notification No. 29/2017 – Customs (ADD) dated 14th June 2017.

3. Gujarat Granito Manufacturers Association and Sabarkantha Distinct Ceramics Association filed Special Civil Application no. 11115 of 2017 and 11851 of 2017 before Hon'ble High Court of Gujarat challenging notification no. 29/2017-Customs (ADD) and final finding dated 08.04.2027. The matter is at present pending before Hon'ble High Court of Gujarat.
4. In terms of Section 9A (5) of the Act, anti-dumping duties imposed shall, unless revoked earlier, cease to have effect on expiry of five years from the date of such imposition and the Authority is required to review, whether the expiry of anti-dumping duties is likely to lead to continuation or recurrence of dumping and injury. Further, Rule 23 (1B) of the Rules provides as follows

“any definitive antidumping duty levied under the Act, shall be effective for a period not exceeding five years from the date of its imposition, unless the designated authority comes to a conclusion, on a review initiated before that period on its own initiative or upon a duly substantiated request made by or on behalf of the domestic industry, within a reasonable period of time prior to the expiry of that period, that the expiry of the said anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry.”

5. In accordance with the above, the Authority is required to review, on the basis of a duly substantiated request made by or on behalf of the domestic industry, as to whether the expiry of anti-dumping duties is likely to lead to continuation or recurrence of dumping and injury. Further, the Authority may conduct a review based on its own initiative as well.
6. The Applicants filed an application, requesting initiation of sunset review of the anti-dumping duty imposed earlier and seeking continuation of anti-dumping duty concerning imports of the subject goods from the subject country. The request was based on the grounds that the expiry of the measures is likely to result in continuation or recurrence of dumping and consequent injury to the domestic industry. The applicants filed an application claiming likelihood of dumping and injury in accordance with Section 9A(5) of the Act, read with Rule 23 of the Rules. Further, the applicants submitted that the ceramic tiles industry in India is fragmented with a large number of small-scale producers located in Morbi and Himmatnagar in Gujarat. It was also emphasized that it was not possible to collect injury data and costing information for the domestic producers accounting for 25% of the total domestic production in a short period of time. It was submitted that more than 90% of the domestic producers belong to the MSME sector.

About 244 producers are engaged in the production of the product under consideration, and the production of individual producers is quite low.

7. The application was examined, and it was also noted that the domestic producers who would become part of the domestic industry was not identified in the application at the time of initiation, and therefore, relevant information for determining injury and other costing information was not available.
8. Having regard to the aforesaid facts, considering the fragmented nature of MSME industry, and provisions of Rule 23(1B), the Authority initiated the present sunset review investigation “on its own initiative” (suo motu) vide Initiation Notification dated 22nd January 2021 to review the need for continued imposition of anti-dumping duty in respect of subject goods originating from or exported from China PR.
9. Pending conclusion of the investigation, the anti-dumping duty were extended first extended till 28th June 2021 vide Notification No. 09/2021 – Customs (ADD) dated 25th February 2021. Thereafter the duty was extended again till 31st December 2021 vide Notification No. 34/2021 – Customs (ADD) dated 28th June 2021 and finally till 28th February 2022 vide Notification No. 54/2021 – Customs (ADD) dated 30th September 2021.

B. PROCEDURE

10. The scope of the present review covers all aspects of the Final Findings No. 14/14/2014 – DGAD dated 8th April 2017 wherein, the Designated Authority recommended the imposition of anti-dumping duty on imports of subject goods from the subject country.
11. The procedure described below has been followed with regard to the investigation:
 - a. The Authority notified the Embassy of the subject country in India about the receipt of the application before proceeding to initiate the investigation in accordance with Rule 5(5) of the Anti-Dumping Rules.
 - b. The Authority issued a public notice dated 22nd January 2021, published in the Gazette of India, Extraordinary, initiating sunset review investigation of anti-dumping duty on import of subject goods from the subject country.
 - c. The Authority sent a copy of the initiation notification to the Government of the subject country, through its Embassy in India, known producers and exporters from the subject country, known importers / users and the domestic industry as well as other interested parties 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 Government of the subject country, through its Embassy in India, in accordance with Rule 6(3) of the Anti-Dumping Rules. A copy of the non-confidential version of the application was circulated to other interested parties.
 - e. The Authority forwarded a copy of the public notice initiating the sunset review investigation along with Exporter’s Questionnaire to the following known

producers/exporters to elicit relevant information in accordance with Rule 6(4) of the Rules:

- i. Enping City Huanchang Ceramics Company Limited
 - ii. Foshan Chancheng Jinyi Ceramics Company Limited
 - iii. Foshan Lihua Ceramics Company Limited
 - iv. Foshan Oceanland Ceramics Company Limited
 - v. Guangdong Haosen Ceramics Company Limited
 - vi. Jiangxi Fuligao Ceramics Company Limited
 - vii. Jingdezhen Kito Ceramic Company Limited
 - viii. Monalisa Group Company Limited
 - ix. New Zhong Yuan Ceramics Import & Export Company Limited
 - x. Qingyuan Ouya Ceramics Company Limited
 - xi. Xin Xing Xian Zhisheng Ceramics Company Limited
- f. The Embassy of the subject country in India was requested to advise the exporters/producers from its country to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire sent to the known producers/exporters was also sent to the Embassy along with the list of the known producers/ exporters from the subject country.
- g. In response to the initiation notification of the subject investigation, following producers/exporters from the subject country have responded by filing questionnaire response:
- i. Foshan Chancheng Jinyi Ceramics Company Limited
 - ii. Foshan Worcester Trade Company Limited
 - iii. Xin Xing Zhisheng Ceramics Company Limited
- h. The Authority sent questionnaire to the following known importers / users of the subject goods in India calling for necessary information in accordance with Rule 6(4) of the Rules.
- i. Asian Granito India Limited
 - ii. Bright International Import & Export
 - iii. H&R Johnson India
 - iv. Katariya Capital Promoters & Builders
 - v. Malwa Ceramics Private Limited
 - vi. Penda Marketing Private Limited
 - vii. Spaniso Studio
 - viii. The Impex Private Limited
- i. The Authority sent Questionnaire to the following known Associations of subject goods in India for circulation & calling necessary information in accordance with Rule 6(4) of the Rules:
- i. Builders Association of India
 - ii. Confederation of Real Estate Developers' Association of India
 - iii. CREDAI-MCHI
- j. In response to the initiation of the subject investigation, none of the importers/users have responded by filing questionnaire response.

- k. The Authority circulated the non-confidential version of the evidence presented by various interested parties for inspection by the other interested parties.
- 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 injury period and also the period of investigation. The Authority has relied upon the DGCI&S data for computation of the volume of imports and required analysis after due examination of the transactions.
- m. The non-injurious price (NIP) has been determined based on the optimum cost of production and cost to make & sell the subject goods in India as per information furnished by the domestic industry and in accordance with Generally Accepted Accounting Principles (GAAP) and Annexure III to the Rules. Such non-injurious price has been considered to ascertain whether anti-dumping duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- n. Having regard to the explanation to Rule 22 of the Anti-Dumping Rules the Authority has considered 1st April 2019 to 30th September 2020 as the period of investigation for the following reasons:
 - i. The period of investigation is a recent period and covers one full financial year.
 - ii. Since the present investigation involves small scale domestic producers it is preferable to have an investigation period that includes accounting year of the industry.
 - iii. The proposed investigation period is a recent period and is consistent with the law.

The injury analysis period covers 1st April 2016 – 31st March 2017, 1st April 2017 – 31st March 2018, 1st April 2018 – 31st March 2019 and the period of investigation.

- o. The Authority invited views from the interested parties regarding the PCN methodology proposed by the domestic industry. All the interested parties were requested to make their views known in writing within the time limit prescribed. Since no comments were received from the other interested parties, the Authority notified the PCN methodology vide letter dated 26th February 2021.
- p. Disclosure statement (NCV) was served to all interested parties with confidential version to concerned interested parties on 18.11.2021 through email along with reasonable time given for filing the comments, if any. The comments were received from one interested party, and the same has been taken on record by the Authority, in this final findings.
- 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 final findings.
- r. The Authority, during the course of the investigation, satisfied itself as to the accuracy of the information supplied by the interested parties, which forms the basis of this final findings, to the extent possible and verified the data / documents

- submitted by the domestic industry to the extent considered relevant, practicable and necessary.
- s. 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 the 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.
 - t. 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 views/observations on the basis of the facts available.
 - u. '***' in this final finding represents information furnished by an interested party on confidential basis and so considered by the Authority under the Rules.
 - v. The exchange rate adopted by the Authority for the subject investigation is 1 US\$ = Rs. 73.17.

C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE

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

“6 The product under consideration in the petition is the same as that in the earlier investigation that is Soluble Salt, Double Charge, GVT and PGVT Porcelain/Vitrified Tiles with less than 3% water absorption of all sizes; excluding Micro-crystal tiles, Full body tiles and Thin Panels below 5 mm thickness.

7. The product under consideration is manufactured using clay, color, powder and chemicals, which are mixed together with water. The slurry is pumped to a spray dryer, to convert it to powder form, which goes for pressing into biscuits and then entered into a dryer. The biscuits are entered into a kiln, at a temperature of 1190 - 1220 Celsius. However, in case of glazed vitrified tiles, the biscuits are first glazed and then entered into a kiln. The tile so produced goes for sizing, rectification and polishing, which gives the final product. However, glazed tiles are not required to go through a separate polishing process.

8. The subject goods are used for coverings floors and walls in buildings, homes, restaurants, cinema halls, airports, swimming pools, railway stations etc. The product under consideration is measured by weight or area. For the present application, the information has been presented in terms of area expressed in square meters.

9. *The product under consideration is classified under the Chapter 69 of the Customs Tariff Act, 1975 (51 of 1975). Till 2nd February 2017, the product under consideration was classifiable under 69071010, 69071090, 69079010 and 69079090. Thereafter, the prescribed codes have been modified to 69072100 and 69072200. However, the Applicants have submitted that the product is also being imported under 69072190, 69072300, 69073010 and 69074010. Accordingly, the Authority has considered tariff heading 6907 for the purpose of the present investigation. However, the customs classification is only indicative and is not binding on the scope of the product under consideration.*”

C.1. Submissions of other interested parties

13. No submissions have been made by the other interested parties regarding the scope of the product under consideration and like article.

C.2. Submissions of the domestic industry

14. The submissions of the domestic industry with regards to product under consideration and like article are as follows:
- a. The scope of the product under consideration is the same as that in the original investigation.
 - b. The product has evolved over the period and the domestic industry has started manufacturing large-sized slabs of up to 1600 mm X 3200 mm. While there are no imports of such tiles, the Chinese producers have set up capacities for such products.
 - c. The product under consideration is classified under chapter heading 6907. The product under consideration was classified under HS Codes 6907 1010, 6907 1090, 6907 9010 and 6907 9090 till 2nd February 2017. Thereafter, the tariff classification was changed to 6907 2100 and 6907 2200. However, it has also been imported into India under the HS Codes 6907 2190, 6907 2300, 6907 3010 and 6907 4010.
 - d. The PCN earlier considered was based on type and size of tiles, However, there is a need for further recognition of product parameters.
 - e. There are no differences in the product under consideration produced by the domestic industry and the imported product.
 - f. The product profile has changed from 300x300 being the majority product in 2000, to 1000x1000 mm and 1200x1200 mm being the norm now. Product range supplied by the Indian industry is superior to that being supplied by the Chinese producers.

C.3. Examination by the Authority

15. The product under consideration is Soluble Salt, Double Charge, GVT and PGVT Porcelain/Vitrified Tiles with less than 3% water absorption of all sizes; excluding Micro-crystal tiles, Full body tiles and Thin Panels below 5 mm thickness.

16. No interested parties have made any submissions with regard the scope of product under consideration. The present investigation being a sunset review investigation, the scope of the product under consideration remains the same as that in the original investigation.
17. The subject goods are classified under Chapter Heading 6907. Prior to 2nd February 2017, the subject goods were classified under 6907 1010, 6907 1090, 6907 9010 and 6907 9090. Thereafter, the tariff classification has been modified to 6907 2100 and 6907 2200. The applicants have submitted that the product is also being imported under 6907 2190, 6907 2300, 6907 3010 and 6907 4010. Accordingly, the Authority has considered tariff heading 6907 for the purpose of the present investigation. The customs classification is indicative only and is not binding on the scope of product under consideration.
18. The Authority has considered the following PCN methodology for the purpose of the present investigation: -

Description	Code	Range/parameter
Size in MM	A	Where larger side is upto 500
	B	Where larger side is more than 500 and upto 900
	C	Where larger side is more than 900 and upto 1200
	D	Where larger side is more than 1200 and upto 1800
	E	Where larger side is more than 1800
Thickness in MM	1	Upto 5 mm
	2	More than 5 mm and upto 10 mm
	3	More than 10 mm and upto 15 mm
	4	More than 15 mm and upto 20 mm
	5	More than 20 mm
Surface Finish	1	Glazed Polished
	2	Glazed Un-Polished
	3	Unglazed Polished (including Double Charge, soluble salt)
	4	Unglazed Un-Polished
	5	Other – please specify

19. On the basis of the information on record, the Authority holds that there is no known difference in the subject goods produced by the domestic industry and imported from the subject country. The Authority notes that the subject goods produced by the domestic industry and that imported from the subject country are comparable in terms of characteristics such as physical & chemical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The consumers use the two interchangeably. In view of the same, the Authority noted that the subject goods produced by the domestic industry are like article to the product under consideration imported from the subject country.

D. SCOPE OF THE DOMESTIC INDUSTRY & STANDING

D.1. Submissions of the other interested parties

20. The submissions of the other interested parties with regards scope of the domestic industry & standing are as follows:

“There is no clarity on standing and 26.43% cannot be considered as a major proportion. Claim must represent at least 50% along with supports and a threshold below that must not be accepted as a major proportion also as per the consistent practice of the Authority.”

D.2. Submissions of the domestic industry

21. Following submissions have been made by the Applicant with regard to the domestic industry and standing:

- a. The petition has been filed by Gujarat Granito Manufacturers Association, Indian Council for Ceramic Tiles and Sanitaryware, Morbi Ceramics Associations and Sabarkantha District Ceramics Association.
- b. The application filed by producer associations on behalf of their members is sufficient for a sunset review investigation as held by the Authority in investigations related to silk yarns and silk fabrics.
- c. Of the 244 producers, 56 producers, constituting 26.43% of the domestic production have submitted injury data.
- d. A further 83 producers have supported the continuation of duty.
- e. The industry for vitrified tiles is a fragmented industry with more than 244 producers with the total number of production lines exceeding 600.
- f. About 90% of the producers belong to the MSME sector, while only 8-10% from other organized sectors.
- g. The individual production of each company is significantly low. However, all the producers are a part of one of the applicant associations.

D.3. Examination by the Authority

22. Rule 2(b) of the Anti-Dumping Rules defines domestic industry as under:

“(b) “domestic industry” means the domestic producers as a whole engaged in the manufacture of the like article and any activity connected therewith or those whose collective output of the said article constitutes a major proportion of the total domestic production of that article except when such producers are related to the exporters or importers of the alleged dumped article or are themselves importers

thereof in such case the term 'domestic industry' may be construed as referring to the rest of the producers".

23. The application was filed by Gujarat Granito Manufacturers Association, Indian Council for Ceramic Tiles and Sanitaryware, Morbi Ceramics Association and Sabarkantha District Ceramics Association. It is noted that there are 244 domestic producers of the subject goods in India and all of them are a part of one or the other said associations. A list of domestic producers who are members of Gujarat Granito Manufacturers Association, or Indian Council for Ceramic Tiles and Sanitaryware, or Morbi Ceramics Association, or Sabarkantha District Ceramics Association is annexed as Attachment-C. It is thus seen that every domestic producer is a member of one or other association, while some producers are members of more than one association.
24. The following members had initially provided their complete data for the purpose of the present investigation.
 - a. Kajaria Ceramics Limited
 - b. Kajaria Tiles Private Limited
 - c. Somany Ceramics Limited
 - d. Sudha Somany Ceramics Limited
25. Prior to initiation, the petition was supported by 126 domestic producers of subject goods. The list of producers which expressed support is enclosed as Attachment-D.
26. Post initiation of the investigation, the Authority directed the applicant associations to provide injury and other information in accordance with the Rules in respect of domestic producers of the product under consideration in India. In response, a number of companies provided their injury information. Names of these domestic producers are annexed with this disclosure as Attachment-A. Further, Kajaria Ceramics Limited, Kajaria Tiles P Limited, Acer Granito Private Limited, Somany Ceramics Limited, Somany Fine Vitrified Private Limited and Vintage Tiles Private Limited provided their costing information in the form and manner prescribed.
27. Pursuant to the oral hearing, the Authority received letters from 102 domestic producers supporting the request for continuation of duty. The list of such producers is enclosed as Attachment-E.
28. It was noted that the application was filed by four associations collectively and all the domestic producers are part of at least one or more of the associations. Further, the producers, who have filed injury information collectively account for 26.38% of the total Indian production. The application is thus deemed to have been filed on behalf of the domestic industry. Domestic producers who have provided injury data account for a major proportion in the domestic production in India. It is noted that the producers are not related to any exporter or importer of subject goods in India. The Authority, therefore,

holds that the 56 producers that have provided their injury information constitute domestic industry under Rule 2(b) of the Rules.

E. CONFIDENTIALITY

E.1. Submissions of the other interested parties

29. The following submissions have been made by the other interested parties with regards to confidentiality:

- a) The parties claimed certain information as confidential as permissible in the rule by adducing reasons which is not disputed here. Also, indexation has been provided wherever possible.
- b) Producers like Kajaria, Somany etc. has not even given an indexation of their injury parameters as per Format H which is clearly amenable to indexation.

E.2. Submissions of the domestic industry

30. The following submissions have been made by the domestic industry with regards to confidentiality:

- a. The responding producers have claimed excessive confidentiality, which has significantly impaired the ability of the applicants to defend their interests.
- b. The responding producers have not disclosed the data relating to capacity, production and sales in the subject country, even though the same is third party information.

E.3. Examination by the Authority

31. With regard to confidentiality of information, Rule 7 of Anti-dumping Rules provide 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.”

32. The Authority considers that any information which is by nature confidential (for example, because its disclosure would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information), or which is provided on a confidential basis by the parties to an investigation shall, upon good cause shown, should be treated as such by the Authority. Such information cannot be disclosed without specific permission of the party submitting it.
33. The Authority has considered the claims of confidentiality made by the Applicants and the other interested parties and on being satisfied about the same, the Authority has allowed the claims on confidentiality. The Authority made available to all interested parties the non-confidential version of evidence submitted by various interested parties for inspection.

F. MISCELLANEOUS ISSUES

F.1. Submissions of the other interested parties

34. The submissions of the other interested parties with regard to miscellaneous issues are as following:
- a) The interested parties have submitted that suo-moto investigation was initiated only when the applicant failed to substantiate their case. Foshan Chancheng is not able to understand how the Authority has considered the information submitted by the Indian producers. Foshan Chancheng will provide rebuttal to specific aspects like standing, claims on dumping and injury etc. only after proper factual disclosure.
 - b) Jinyi's exports declined as the importers in India could source the material at lower price than its price domestically due to cutthroat inter se competition in India and the importers were not interested to import even at zero duty, irrespective of the outcome of the Special Civil Application due to an interim order of the Hon'ble Gujarat High Court.

- c) The drop in import was for reasons other than the interim order and the imports dropped as the material was available at a much lower price in India and exporters from China PR could not match such prices in India.
- d) Jinyi reserves its right to respond to many aspects of this investigation upon receipt of proper facts.
- e) Low price in India was the precise reason why imports declined even after many exporters getting zero duty or very low duty.
- f) The issue here is not really public interest but the lack of merit in continuation of the duties anymore as the duties are not essential to curb imports which has almost annihilated. The Indian producers have grown manyfold and are big exporters now and competing with China PR etc. in other countries and the ADD has no meaning in such a situation.

F.2. Submissions of the domestic industry

35. The submissions of the domestic industry with regards to miscellaneous issues are as following:
- a. When the initiation notification states that an application was filed by the applicants, it is unclear how the exporters can claim to be unaware of an application made. The application was served upon the respondents vide email dated 1st April 2021. Further, Foshan Chancheng was listed as a known producer, implying that the application would have been served upon them at the stage of initiation itself.
 - b. In response to the contention that there is no disclosure with regard to standing, dumping and likelihood of injury, it was emphasized that the initiation notification not only included the observations of the Authority regarding standing, but also explained the prima facie evidence regarding dumping and likelihood of injury.
 - c. The data obtained by the petitioners reveals that the producers of subject goods in the subject country directly exported the subject goods as well.
 - d. The impact of duty on the users would not be significant.
 - e. The High Court specifically noted that any imports cleared would be liable for payment of additional duty, if the petition filed is accepted. Obviously, in such a situation, the importers would be hesitant to import, as any burden of additional duty would fall on them.
 - f. The trend of decline in exports is not unique to India and therefore, cannot be attributed to the price competition amongst the domestic producers.
 - g. The respondents are not refraining from commenting upon the aspects due to lack of disclosure, but because of lack of any meritorious argument they could make.

F.3. Examination by the Authority

36. With regard to the contention of the other interested parties regarding consideration of information submitted by the Indian producers, the Authority notes that the application

for initiation of sunset review investigation was filed by Gujarat Granito Manufacturers Association, Indian Council for Ceramic Tiles and Sanitaryware, Morbi Ceramics Associations and Sabarkantha District Ceramics Association on behalf of the domestic producers. Since the domestic producers who will become part of the domestic industry were not identifiable, the Authority sou moto initiated the investigation based on the application filed.

37. The non-confidential version of the application which contained claims of the applicants with regards to standing, dumping and likelihood of injury was circulated to all the interested parties. The Authority circulated the application filed by the applicants to all known producers and exporters, including the responding producers, in accordance with the provisions of Rule 6(3) of the Anti-Dumping Rules. Further, the application was again circulated to all interested parties by the applicant associations on 1st April 2021. Therefore, the responding producers had ample opportunity to make submissions with regard to standing, dumping and likelihood of injury.

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

G.1. Submissions of the other interested parties

38. Following submissions have been made by the other interested parties with regard to the normal value, export price and dumping margin are as follows:
- a) Jinyi's domestic price and also export price to India increased significantly in the injury period and by the POI, along with considerable increase in profits, which shows the company is no way compelled to sell the product at any lower price than prevailing prices to India even if the country wide duties are expired.
 - b) Attempts to show high dumping margin has no relevance and the realities of the case must not be undermined by the Authority that is imports of Tiles has annihilated with the growth of the Indian producers.

G.2. Submissions of the domestic industry

39. Following submissions have been made by the domestic industry with regard to the normal value, export price and dumping margin are as follows:
- a. China PR should be treated as a non-market economy in accordance with Article 15(a)(i) of China's Accession Protocol and the normal value should be determined in terms of Annexure I, Rule 7 of the Rules.
 - b. USA should be considered as surrogate country for the purpose of the present investigation. European Union has considered USA as an appropriate surrogate country in the investigation on subject goods.
 - c. For the purpose of calculation of normal value, price of exports from India to USA have been considered, based on the published trade data. Adjustments with respect

to ocean freight, insurance and customs duty have been made to the FOB prices in order to arrive at ex-factory prices.

- d. European Commission has analysed and found that USA is an appropriate surrogate country for China PR. In this regard, European Commission has analysed level of production, level of consumption, level of competition, lack of import restrictions, significant volume of imports in USA, as well as similarity of production process with producers in China PR.
- e. Normal value can be determined based on the price of exports from a third country to the subject country as previously done in various cases like 'PX13' originating in or exported from Chinese Taipei, European Union. Accordingly, price of exports from India to USA can be considered as normal value.
- f. The domestic industry is providing PCN-wise price of exports from India to USA, based on the prices at which participating producers are exporting to USA.
- g. Normal value can be determined based on price paid or payable in India, only when it is not possible to determine normal value based on price or constructed value in a surrogate country or price of exports from such country to other countries.
- h. Despite a lapse of more than nine months from the initiation, the exporters have not made any submission regarding appropriateness of USA as an appropriate surrogate country. Therefore, they should now be precluded from making any submissions.
- i. The secondary data shows direct exports by Foshan Chancheng, whereas the producer has claimed that it has only exported through Foshan Worceter. The Authority is requested to call for and examine DG Systems data to evaluate the same.
- j. Foshan Chancheng has disclosed only ocean freight and marine insurance as adjustments, whereas it must have also incurred inland freight, bank charges, commission and port handling charges
- k. While the cost of Xin Xing has increased by 76%, and the cost of Foshan Chancheng has increased by 6%, the selling price of Foshan Worceter has increased by only 50%. This implies an increase in cost by 36% has been absorbed by the producers.
- l. There is a need to examine whether any sales have been made through M/s Sheenway, or other parties forming part of channel of distribution in the past investigations, for further exports to India.
- m. The Authority is requested to consider whether Foshan Worceter has purchased and supplied products produced by any other producer in the present investigation as well.

G.3. Examination by the Authority

40. 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 nonmarket economy provisions of subparagraph (a) shall no longer apply to that industry or sector."

41. It is noted that while the provision contained in Article 15 (a)(ii) have expired on 11th December 2016, the provision under Article 2.2.1.1 of WTO read with obligation under 15(a)(i) of the Accession Protocol require the criterion stipulated in para 8 of the Annexure I of the Rules to be satisfied through information/data to be provided in the supplementary questionnaire on claiming the market economy status. It is noted that since the responding producers/ exporters from China PR have not submitted information substantiating that they are operating under market economy conditions, the normal value is required to be determined as per provisions of para 7 of Annexure I of the Rules.

G.4. Determination of Normal Value

42. As none of the producers from China PR have claimed determination of normal value on the basis of their own data/information, the normal value has been determined in accordance with para 7 of Annexure I of the Rules which reads as under:

“In case of imports from non-market economy countries, normal value shall be determined on the basis of the price or constructed value in the market economy third country, or the price from such a third country to other countries, including India or where it is not possible, or 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 selection. Accounts shall be taken within time limits, where appropriate, of the investigation made in any similar matter in respect of any other market economy third country. The parties to the investigation shall be informed without any unreasonable delay the aforesaid selection of the market economy third country and shall be given a reasonable period of time to offer their comments.”

43. The domestic industry has claimed that normal value should be determined based on the prices in USA. In this regard, they have relied on the findings of the European Commission. The Authority has examined the findings of the European Commission and noted that the Commission found that USA is an appropriate market economy third country for determination of normal value of China PR. In this regard, European Commission has analyzed level production, level of consumption, level of competition, lack of import restrictions, significant volume of imports in USA, as well as similarity of production process with producers in China PR.

“(60) Based on available information, the Commission concluded that the USA had significant production and a satisfactory level of competition on its domestic market. The USA's domestic consumption was around 254 million m². There were

at least 28 domestic producers. Moreover, imports represent 68 % of the consumption, originating mainly from the PRC (from a total import volume of 49 million m²). Apart from a customs duty of 8,5 %-10 % there are no import restrictions in force. The US producers used a similar production process than the Chinese sampled exporting producers. The US cooperating producers reported as domestic sales respectively 2,0 and 2,9 million m².”

The Authority notes that the European Commission has already examined the relevant parameters for considering whether USA can be considered as an appropriate market economy third country for determination of normal value for China PR. The other interested parties have also not brought forth any material to indicate that USA cannot be considered for determination of normal value. In view of the same, the Authority finds that the normal value can be determined based on prices or constructed value in USA.

44. The Authority also notes that as per the provisions of para 7, the normal value may also be determined based on price or constructed value in a market economy third country, or price of exports from such country to other countries, including India. The Authority notes that there is no information available with regard to constructed value in USA. The Authority also notes the product does not have a dedicated product code, and other products are also imported under the same codes. Therefore, the determination of normal value based on the prices of exports from USA under the entire HS Code would not be appropriate.
45. The Authority also explored whether normal value can be determined based on the prices of imports from a market economy third country into India. The Authority notes that there are significant imports from European Union into India, exceeding 3% of total imports into the country. However, the PCN is not identifiable in the DGCI&S data. Accordingly, the Authority has not determined based on exports from a market economy third country to other countries, including India.
46. In view of the foregoing, the Authority found that the normal value can be determined based only on the prices in a market economy third country, USA. In this regard, few of the applicant domestic producers have furnished their data for exports to USA. Considering such exports, the Authority has been able to determine prices in USA on a PCN-wise basis.
47. The Authority also considered that under the provisions of para (7) of Annexure – I, the normal value may be determined on the basis of price or constructed value in a market economy third country, or the price of exports from such a third country to other countries, including India. However, when such basis is not possible, only then the Authority can determine normal value on any other reasonable basis, including the price paid or payable in India. This has also been observed by the Hon’ble Supreme Court in the case of Shenyang Matsushita S. Battery Co. Ltd. vs. Exide Industries Ltd., as under.

“7. By this notification a separate procedure was prescribed for determining the normal value of non-market economies. Paragraph 7 to Annexure I now provides for the determination of the normal value with reference to the price paid by a third country with a market economy to India of a like product. If such a third country is selected, the Designated Authority has to inform the exporters of the selection and grant them a reasonable period to offer their comments. It is only if this procedure is not possible that the Designated Authority can act on any other ‘reasonable basis’. In other words, the Designated Authority must exhaust the first method before moving to the alternative procedure.”

The Hon’ble Supreme Court has held that the Authority may move to the alternative procedures, only when it has exhausted the first method, that is, price or constructed value in market economy third country, or price of exports from such a third country to other countries, including India. Since in the present case, it is possible to determine normal value based on price in a market economy third country, no reference can be made to price paid or payable in India.

48. In view of the foregoing, the Authority has determined the normal value based on price of exports by domestic industry to USA. Since such exports were made on FOB basis, ocean freight, insurance and customs duty in USA have been added to arrive at the price in the USA for product under consideration. The normal value so determined is indicated in the dumping margin table below.

G.5. Determination of Export Price

49. The followings producers / exporters have filed responses to Exporters' Questionnaire:
- i. Foshan Chancheng Jinyi Ceramics Company Limited
 - ii. Foshan Worceter Trade Company Limited
 - iii. Xin Xing Zhisheng Ceramics Company Limited

Export price for Foshan Chancheng Jinyi Ceramics Company Limited, Foshan Worceter Trade Company Limited and Xin Xing Zhisheng Ceramics Company Limited

50. Exporters' questionnaire response has been filed by a tiles manufacturer from China PR namely Foshan Chancheng Jinyi Ceramics Co., Ltd. along with Xin Xing Xian Zhisheng Ceramics Co., Ltd, who is a related tiles biscuit manufacturer, and Foshan Worceter Trade Co., Ltd, who is a related exporter of the subject goods to India. It is noted from the EQR filed by the aforesaid related companies that during the POI, the Group has exported *** SQR. MTR of subject goods to India. The Authority has verified the data through remote cross check, and other supporting documents. The exporter has claimed adjustments on account of inland freight, overseas freight, marine insurance, and the same have been allowed. The export price has been determined on PCN basis and accordingly, the weighted average export price determined is provided in the dumping margin table.

51. The domestic industry has claimed that the producer Foshan Chancheng has also exported directly to India, which has not been disclosed in the response. To examine the claim, the Authority has examined the transaction wise import data received from DG Systems and it is observed that there are no exports of the PUC by Foshan Chancheng to India during the POI.
52. Further, the domestic industry has claimed that Foshan Chancheng was exporting the subject goods through M/s Sheenway. However, the Authority notes that there are no supporting documents validating the claim of the domestic industry in this regard.

For all other producers/exporters from China PR

53. The export price for all other producers and exporters, that have not participated in the present investigation, has been determined as per facts available. The same has been mentioned in the dumping margin table.

G.6. Dumping Margin

54. The normal value, export price and dumping margin determined in the present investigation are as follows: -

SN	Name of Producer	Normal Value	Export Price	Dumping Margin	Dumping Margin	Dumping Margin
		(USD/SQM)	(USD/SQM)	(USD/SQM)	(%)	(Range)
China PR						
1	Foshan Chancheng Jinyi Ceramics Co., Ltd. And Xin Xing Zhisheng Ceramics Co., Ltd.	***	***	***	***	70-80
2	Non-cooperative / residual exporters	***	***	***	***	110-120

H. EXAMINATION OF INJURY AND CAUSAL LINK

H.1. Submissions of the other interested parties

55. The submissions made by the other interested parties with regards to injury and causal link are as follows:
- a. The petitioners have stated that PCN-wise undercutting should be considered, but have not provided the same.
 - b. The negative price undercutting implies that prices of domestic producers declined due to inter-se unhealthy competition. The net sales realization is below the non-injurious price. This shows that the anti-dumping duties are not serving any purpose.
 - c. Parameters show that Indian producers are not vulnerable to the imports. Indian producers hid the performance parameters by claiming no injury to the domestic industry.
 - d. The duties on the import of subject goods from the subject country have served their purpose and there is no reason to extend the duties for a further period of 5 years.
 - e. The exports from the subject country declined, even though the duties are nil.
 - f. During the original investigation, no duty was imposed on Foshan Chancheng. Even during the current period, the imports of Foshan Chancheng were not injurious.
 - g. The information provided by Foshan Chancheng show that none of the parameters for listed under clause (vii) of Annexure-II exist. Examination on the parameters must be conducted based on the exporter questionnaire response of Foshan Chancheng and not with the countrywide claim.
 - h. While the petitioners have claimed that the Indian producers belong to SME/MSME sector, the producers also include large producers like Kajaria Ceramics, Cera Sanitaryware, Somany Ceramics, Asian Granito, etc. which are making huge profits. This is evident from the published financial results of these producers. The SME/MSME units are suffering from decline in profits or increased losses due to unfair competition from large players.
 - i. Number of plants of the subject country have been shut down due to pollution measures by the Government of China PR, which further indicates lack of likelihood.
 - j. The contention that the participation of Foshan Chancheng itself shows likelihood is contrary to legal framework and shows that the petitioners want decisions based solely on their claims.
 - k. There is a nominal decline in the inventory level of Foshan Chancheng.
 - l. Export price of Foshan Chancheng to India and domestic price significantly increased with increase in profits of the company. This indicates that the company is in no way selling the product below the price prevailing in India.
 - m. The Indian producers are selling the subject goods below the price of imports due to inter se competition.
 - n. There is no price effect from exports by Foshan Chancheng as the price of imports from Foshan Chancheng is higher than net sales realisation, cost and net import price of the domestic industry, even if considered on PCN-wise basis.

- o. The capacity utilization of the Foshan Chancheng was 95-100% during the injury period, and therefore, there are no surplus capacities for export to India or to a third country.
- p. Contrary to the claim of the petitioners, the interim order of Hon'ble Gujarat High Court allowed imports as per prevailing notification and there was no order to collect cash deposits or bonds. Exports of Foshan Chancheng declined as the importers in India due to availability of lower priced material domestically. Otherwise, Foshan Chancheng would have approached the Court for timely conclusion of the SCA.
- q. Capacity expansion and increased market share of Indian producers show no likelihood of injury to the domestic industry.
- r. The landed price of imports from Jinyi was much higher than the NSR, Cost and NIP of the domestic industry which rules out any price effects from exports by Jinyi.
- s. The reason as to why the Indian producers are selling at a price much lower than the landed price of imports and their own NIP when ADD is in place is not explained at all.
- t. The imports have declined in this matter as the exporters could not match the lower prices in India. Thus, not the determination of injury margin, but the cause of negative injury margin is the issue which requires examination in this matter.
- u. Injury margin determination is a settled practice before the Authority and the freight cannot be considered as part of the NIP or landed price of imports.

H.2. Submissions of the domestic industry

56. The submissions made by the domestic industry with regard to the injury and causal link are as follows:
- a. Domestic industry is not suffering injury at present, as the anti-dumping duties have kept the imports at dumped prices in check.
 - b. Regarding the performance parameters of the petitioners, it was submitted that the petitioners themselves have acknowledged that the domestic industry is not suffering any injury. The economic parameters were shared with the respondents on 25th June 2021.
 - c. Since the present case is based only on likelihood of recurrence of injury and the petitioners are requesting for extension of same duty, there is no need for determination of injury margin in the present investigation as held in of Nirma Limited vs. Union of India.
 - d. Unless the freight cost is considered, the injury margin determined would not be appropriate, and would not allow a fair comparison as more than 80% of production of tiles is in Gujarat whereas the consumption is spread throughout the Country.
 - e. There is no requirement to assess causal link between likely dumping and likely injury in a sunset review.

- f. The domestic industry has not suffered injury due to other factors such as import from other countries, contraction in demand, trade restriction policy, changes in technology and production process, pattern of consumption.
- g. The petitioners have given extensive information showing likelihood of continuation of dumping and recurrence of injury in the event of expiry of duty.
- h. There is continued dumping of the subject goods by the producers during the period of investigation.
- i. There is a long history of dumping by the producers which caused injury to the domestic industry.
- j. The producers are not only dumping the subject goods in India but have also resorted to dumping of subject goods in Brazil, European Union, GCC, Korea RP, Mexico, Pakistan and USA as well. As a result, other jurisdictions have also imposed duty on the exports from China PR.
- k. 77% of the exports from the subject country to third countries are at dumped prices.
- l. The imports from the subject country have declined only due to the duties in force. This is evident from the findings in the original investigation as well, wherein the Authority noted that the imports declined when the duty was in force till 2013-14, but increased after expiry of duty.
- m. Even though nil duties were imposed against some exporters, the duties were challenged before the Gujarat High Court. The Court has passed interim orders that the imports may be cleared at duties specified in the notification subject to final order passed by the Court.
- n. It is evident that the imports have declined due to duties as the same trend can be observed in other jurisdictions such as USA, Mexico, Brazil, Argentina, Pakistan and Saudi Arabia.
- o. India was the 4th largest market for the producers in the subject country, prior to the imposition of duty.
- p. The increase in price of imports is only due to anti-dumping duty in force, as the price of exports to other countries have not shown such an increase.
- q. The increase in prices is as a result of change in product mix.
- r. As compared to 244 producers in India, there are around 1500 producers in China, having about 3600 production lines. China PR accounts for more than 60% of the global capacities.
- s. The producers from the subject country are highly export oriented, with 67.65% capacities held for export.
- t. There are significant underutilized capacities in the subject country. Despite this, the producers in the subject country are continuing to add further capacities.
- u. While there was significant demand in the country, such demand was not equal to the capacities set up. Further, the growth in demand for real estate has declined.
- v. The producers in subject country are facing loss of export markets. The exports have declined by 229.7 million square meters, which is equivalent to 48% of the demand in India.
- w. The interested parties have claimed that a number of plants were shutdown in China PR, but have not provided evidence of the same.

- x. Responding to the contention that the domestic industry has not provided information with regard to PCN-wise undercutting, it was submitted that it is not possible to determine PCN in DGCIS import data due to incomplete description given in the data.
- y. As regards sale of subject goods below import price, it was submitted that the domestic producers were selling at profitable prices till 2018-19. Thereafter, the profits dipped in the period of investigation, which was affected by Covid-19.
- z. As regards the allegation that decline in profits of domestic industry is due to unfair competition from large players, it is submitted that the injury analysis is required to be conducted for domestic industry as a whole, and not individual constituents as held by the Appellate Body in the case of United States – Anti-Dumping Measures on Certain Hot-Rolled Steel Products from Japan. Further, a number of smaller producers have witnessed an improvement in profitability, whereas some of the larger producers have witnessed decline in performance.
- aa. Contrary to the claim of the interested parties, the non-injurious price cannot be compared with the net sales realization, as the former is determined for the purpose of injury margin only which is evident from the findings of the Authority in the anti-dumping investigation concerning imports of Vitamin C from China PR.
- bb. Regarding non-imposition of duties on Foshan Chancheng, it was submitted that the determination of injury margin in the previous investigation is under consideration by the Hon'ble High Court of Gujarat. The petitioners had raised concerns that there is a need to include freight to determine the non-injurious price in the original investigation. Further, changes in consumption or utilization should not be considered as inefficiencies as they were on account of changes in product mix. When a bigger tile is produced, it is also thicker, leading to an increase in clay used per square meters. Moreover, due to the longer baking period, there is an increase in consumption of utilities while capacity utilization declined.
- cc. If non-injurious price is determined, optimum utilization of raw materials, utilities and capacities should not be considered, as they may vary due to changes in product mix. The domestic industry has also contended that optimum utilization of raw materials, utilities and capacities should not be considered for determination of non-injurious price, as they are affected by changes in product mix.
- dd. Regarding the contention that there is no dumping or injury by Foshan Chancheng, it was submitted that the dumping margin for the producer is positive. Further, the data of the exporter suggests that it is absorbing cost increases, suffering increase in inventories, and face lack of other markets. In any case, likelihood of continuation of dumping and injury to the petitioners is to be evaluated for producers in the subject country as a whole and not for individual producers.
- ee. Regarding price effect from exports by Foshan Chancheng, the domestic industry highlighted that the average price cannot be considered for analysis and the respondents have exported goods as samples at a significantly higher price. Further they have also exported goods in non-commercial volumes of less than 1,000 square meters, small sized tiles of 48 mm x 48 mm, at significantly higher prices.

- ff. As regards the contention that inventory of Foshan Chancheng has declined, it was pointed out that production declined by 1%, whereas the total sales declined by 4%. In such a situation, the inventories should have increased, and not shown a decline.
- gg. Contrary to the assertion of the exporters, the domestic industry did not claim that participation by exporters shows that there is likelihood of continuation or recurrence of dumping. Rather, the exporters claimed that the lack of participation by other producers shows that the producers do not have any interest in the market.

H.3. Examination by the Authority

57. The interested parties have contended that there are a number of large-scale producers of the subject goods, and that while the large-scale producers have earned profits, the smaller producers are suffering injury. The Authority notes that it is no one's case that all producers of the product belong to the MSME sector. The applicants have only claimed that 90% of the producers belong to the MSME sector. This fact has not been controverted by the interested parties. As regards performance of large-scale and small-scale producers falling within the scope of domestic industry, the Authority notes that it is required to undertake injury analysis for the totality of the domestic industry, and not one part, sector or segment of the domestic industry. Therefore, no reliance can be placed on the performance of individual producers within the domestic industry. Having regard to the totality of the domestic industry, the Authority has recorded its observations hereinbelow regarding whether the domestic industry has suffered material injury.

H.3.1. Assessment of demand / apparent consumption

58. For the purpose of the present investigation, the Authority has defined demand or apparent consumption of the product under consideration in India as the sum of domestic sales of the domestic industry and other Indian producers and imports from all sources. The demand so assessed is given in the table below.

Particulars	Unit	2016-17	2017-18	2018-19	POI	POI (A)
Domestic industry	Million SQM	84	112	148	238	159
Other producers	Million SQM	265	277	296	476	317
Subject imports	Million SQM	7	3	2	2	1
Other imports	Million SQM	1	1	1	2	1
Demand	Million SQM	357	394	446	717	478

59. It is seen that the demand for the subject goods has increased throughout the injury period.

H.3.2. Volume effect of the dumped imports

60. 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, either in absolute terms or relative to production or consumption in India. For the purpose of injury analysis, the Authority has relied on the transaction wise import data procured from DGCI&S. The import volumes of the subject goods from the subject country and share of the dumped import during the injury investigation period are as follows:

Particulars	Unit	2016-17	2017-18	2018-19	POI	POI (A)
Subject imports	Million SQM	6.68	3.15	1.53	1.70	1.14
Other imports	Million SQM	1.40	1.42	1.07	1.61	1.07
Total	Million SQM	8.08	4.58	2.60	3.31	2.21
Imports in relation to						
Domestic production	%	1.74	0.64	0.26	0.16	0.16
Consumption	%	1.87	0.80	0.34	0.24	0.24
Total Imports	%	83	69	59	51	51

61. It is seen that the volume of subject imports in absolute terms as well as in relation to consumption and production in India is insignificant.

H.3.3. Price effect of the dumped imports

62. In terms of Annexure II (ii) of the Rules, with regard to the effect of the dumped imports on prices, the Authority is required to consider whether there has been a significant price undercutting by the dumped imports as compared with the price of the like product 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.

a) **Price undercutting**

63. Price undercutting has been assessed by comparing the landed price of imports with the domestic selling price in India of the subject goods. In this regard, a comparison has been made between the landed value of the product and the average selling price of the domestic industry, net of all rebates and taxes, at the same level of trade. The prices of the domestic industry were determined at the ex-factory level. In order to ensure a fair comparison, the Authority has calculated the PCN-wise price undercutting. However, the Authority notes that PCN-wise data is not identifiable in the DGCI&S data. Accordingly, the Authority has referred the responses filed by the cooperating exporter in the present case, for determination of price undercutting.

Particulars	Unit	POI
Net sales realization	Rs./SQM	***

Landed price of imports	Rs./SQM	***
Price undercutting	Rs./SQM	***
Price undercutting	%	***
Price undercutting	Range	Negative

64. It is also noted that on the basis of aggregate DGCIS data covering all imports of subject goods from subject country, the price undercutting is also negative.
65. It is seen that the product under consideration has been imported at varying prices and the volume of import in individual transactions also varies significantly. While the prices could vary due to different PCN involved, even in respect of one PCN, the price difference is quite significant. The Association has submitted that even when the average price undercutting is negative, there are significant transactions of subject goods from subject country where the price undercutting is positive. The Association has submitted that transactional level price undercutting is directly supported by the WTO decision in the matter of European Communities-Anti-Dumping Duties on Malleable Cast Iron Tube or Pipe Fittings from Brazil [WT/DS219/R].

b) Price suppression/depression

66. 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	2016-17	2017-18	2018-19	POI
Cost of sales	Rs./SQM	***	***	***	***
Trend	Indexed	100	94	89	84
Selling price	Rs./SQM	***	***	***	***
Trend	Indexed	100	92	88	80
Landed price	Rs./SQM	468	500	566	594
Trend	Indexed	100	107	121	127

67. It is seen that cost of sales and selling price of the domestic industry has declined over the injury period while the landed price of the subject imports has increased, and is much higher than cost of sales and selling price. Thus, landed price of subject goods has not adversely impacted the subject goods in the domestic market.

H.3.4. Economic parameters of the domestic industry

68. 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 the domestic producers of such products. With regard to consequent impact of dumped imports on the domestic producers of such products, the 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 capital employed 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. The various injury parameters relating to the domestic industry are discussed hereinbelow.

a) Production, capacity, capacity utilization and sales volumes

69. Capacity, production, sales and capacity utilization of the domestic industry over the injury period were as below:

Particulars	Unit	2016-17	2017-18	2018-19	POI	POI (A)
Capacity	Million SQM	231	309	357	545	364
Production	Million SQM	97	132	169	279	186
Capacity utilization	%	42	43	47	51	51
Domestic sales	Million SQM	86	113	149	247	165
Export sales	Million SQM	8	13	18	34	23

70. The Authority notes that the capacity, capacity utilisation, production and sales of the domestic industry have increased over the injury period.

b) Market share

71. Market share of the domestic industry and of imports was as shown in table below:

Particulars	Unit	2016-17	2017-18	2018-19	POI
Subject imports	%	1.87	0.80	0.34	0.24
Other imports	%	0.39	0.36	0.24	0.22
Domestic industry	%	23.42	28.36	33.05	33.18
Other producers	%	74.32	70.48	66.37	66.36
Total	%	100%	100%	100%	100%

72. It is seen that the market share of the domestic industry has increased over the injury period and the Indian industry commands the majority of market in India.

c) Inventories

73. Inventory position of the domestic industry over the injury period is given in the table below:

Particulars	Unit	2016-17	2017-18	2018-19	POI
Opening inventory	Million SQM	6.84	10.00	16.15	17.38
Closing inventory	Million SQM	10.00	16.15	17.38	15.60
Average inventory	Million SQM	8.42	13.08	16.80	16.54

74. It is seen that the average inventories with the domestic industry have increased over the injury period.

d) Profitability, cash profits and return on capital employed

75. Profitability, return on investment and cash profits of the domestic industry over the injury period is given in the table below:

Particulars	Unit	2016-17	2017-18	2018-19	POI	POI(A)
Cost of sales	Rs./SQM	***	***	***	***	***
Trend	Indexed	100	94	89	84	84
Selling price	Rs./SQM	***	***	***	***	***
Trend	Indexed	100	92	88	80	80
Profit/(loss)	Rs./SQM	***	***	***	***	***
Trend	Indexed	100	78	70	37	37
Profits/(loss)	Rs. crore	***	***	***	***	***
Trend	Indexed	100	103	123	71	71
Cash profits	Rs. crore	***	***	***	***	***
Trend	Indexed	100	117	143	106	106
Return on capital employed	%	***	***	***	***	***
Trend	Indexed	100	94	99	70	70

76. The Authority notes that both the selling price and cost of sales of the domestic industry have declined over the injury period. However, the selling price has declined more than the decline in cost of sales. Accordingly, the profits, cash profits and return on capital employed of the domestic industry has declined over the injury period. The domestic industry has conceded that this decline during the period of investigation is on account of Covid-19.

e) Employment, wages and productivity

77. Authority has examined the information relating to employment, wages and productivity, as given below.

Particulars	Unit	2016-17	2017-18	2018-19	POI	POI(A)
No of employees	Nos	7,129	8,803	9,294	9,513	9,513
Trend	Indexed	100	123	130	133	133
Productivity per day	Million sqm/Day	0.27	0.37	0.47	0.52	0.52
Trend	Indexed	100	136	173	191	191

Productivity per employee	Million sqm/Nos	0.01	0.02	0.02	0.03	0.02
Trend	Indexed	100	110	133	143	143
Wages	Rs. Lacs	***	***	***	***	***
Trend	Indexed	100	128	148	156	156
Wages per unit	Rs./sqm	***	***	***	***	***
Trend	Indexed	100	92	83	83	83

78. It is seen that number of employees and productivity per day of the domestic industry has increased over the injury period.

f) Magnitude of dumping

79. It is noted that the subject goods are being dumped into India and the dumping margin is positive and significant.

g) Growth

Particulars	Unit	2016-17	2017-18	2018-19	POI(A)
Capacity	%	-	33.92	15.71	52.64
Production	%	-	36.04	27.33	65.22
Domestic sales	%	-	32.10	31.82	65.56
Profit/(loss) per unit	%	-	(22.32)	(9.41)	(47.24)
Cash profit	%	-	17.37	21.93	11.15
Return on capital employed	%	-	(6.22)	5.67	(29.64)

80. It is noted that the capacity, production and domestic sales have shown growth over the injury period. The profitability parameters of the domestic industry declined. Cash profits have shown a growth in 2018-19 but thereafter declined in the period of investigation. Return on capital employed is negative in 2017-18 but increased in 2018-19. However, return on capital employed declined again in the period of investigation.

h) Ability to raise capital investment

81. The Authority notes that the domestic industry has the ability to raise fresh investment.

i) Factors affecting prices

82. The domestic producers hold 34% of the market share and the Indian industry holds almost all the demand in India. The negligible volume of imports has not impacted the prices of the domestic industry during the present period.

I. MAGNITUDE OF INJURY MARGIN

83. Considering the fragmented nature of the industry, and the number of producers involved, the Authority found it appropriate to undertake sampling of domestic producers for the

purpose of determination of non-injurious price. Therefore, while the information concerning all producers constituting domestic industry was considered for injury analysis, the non-injurious price and injury margin has been determined based on data of a sample. For this purpose, the Authority determined a statistically valid sample, and vide email dated 28th September 2021, the Authority communicated to the applicants that the following sampled producers were required to furnish the costing information.

- a. Kajaria Ceramics Limited
- b. Kajaria Tiles Private Limited
- c. Somany Ceramics Limited
- d. Somany Fine Vitrified Limited
- e. Simpolo Vitrified Private Limited
- f. Nexion International Private Limited
- g. Fusion Granito Private Limited
- h. Sentosa Granito Private Limited
- i. Eracon Vitrified Private Limited
- j. Nessa Vitrified LLP
- k. Sento Vitrified LLP
- l. Kera Vitrified LLP
- m. Color Granito Private Limited
- n. Coral Granito Private Limited
- o. Jet Granito Private Limited

84. Accordingly, the Authority has determined Non-Injurious Price for the sampled domestic producers as mentioned above on the basis of principles laid down in the Rules read with Annexure III, as amended. The non-injurious price 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 non-injurious price has been considered for comparing the landed price from the subject country for calculating injury margin. For determining the non-injurious price, the best utilisation of the raw materials, utilities and production capacity by the domestic industry over the injury period has been considered. It is ensured that no extraordinary or non-recurring expenses were charged to the cost of production. A reasonable return (pre-tax @ 22%) on average capital employed (i.e. average net fixed assets plus average working capital) for the product under consideration was allowed as pre-tax profit to arrive at the non-injurious price as prescribed in Annexure III of the Rules and being followed.
85. The landed price for the cooperative exporters has been determined on the basis of the data furnished by the exporters. For all the non-cooperative producers/exporters from the subject country, the Authority has determined the landed price based on facts available.
86. Based on the landed price and non-injurious price determined as above, the injury margin for producers/exporters has been determined by the Authority and the same is provided

in the table below:-

SN	Name of producers	Non-injurious price	Landed price	Injury margin	Injury margin	Injury margin
		(Rs/SQM)	(Rs/SQM)	(Rs/SQM)	(%)	(Range in %)
1	Foshan Chancheng Jinyi Ceramics Co., Ltd. And Xin Xing Zhisheng Ceramics Co., Ltd.	***	***	***	Negative	Negative
2	Non-cooperative / residual exporters	***	***	***	Negative	Negative

I.1.1. Analysis of injury

87. The examination of the imports of the product under consideration and performance of domestic industry clearly shows that:
- i. The volume of imports in absolute terms as well as in relation to production and consumption in India is negligible.
 - ii. The weighted average price undercutting for all imports is negative.
 - iii. The imports have not suppressed or depressed the prices of the domestic industry.
 - iv. The production, sales and capacity of the domestic industry increased.
 - v. The market share of imports is negligible, and the Indian industry holds almost all of the demand in the Indian market.
 - vi. The profits, the cash profits and the return on capital employed of the domestic industry have declined, due to Covid-19 along with other factors.
 - vii. While the volume parameters of the domestic industry have shown growth, the profitability parameters have shown negative growth.
 - viii. The imports have not impacted the ability of the domestic industry to raise capital investments of the product under consideration.
 - ix. The prices of the domestic industry are not impacted by imports during the injury period.
 - x. The dumping margin is positive and significant.
88. The Authority concludes that the volume of imports has significantly declined in absolute terms, and in relation to production & consumption, imports were not undercutting the domestic industry prices & the domestic industry did not suffer depressing or suppressing effect on its prices on account of dumped imports of subject goods from subject country

with the existing antidumping duty. Further, performance of domestic industry has not deteriorated over the current injury period, and the domestic industry has not suffered material injury due to subject imports owing to the anti-dumping duty in force.

I.1.2. Non-attribution analysis

89. As per the 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 value of imports from third countries

90. It is seen that other than subject imports, major imports are from European Union. However, such imports are priced much more than the price of the subject imports. Further, the price of imports from European Union is higher than the selling price of the domestic industry. Other than the subject country and European Union, imports from other countries are negligible in volume. Thus, it cannot be said that imports from other countries are causing injury.

b) Contraction in demand

91. The Authority notes that there is no contraction in demand as the demand of the subject goods in the country has consistently grown throughout the injury period. Thus, the domestic industry has not suffered any injury on this account.

c) Pattern of consumption

92. It is noted that there is no change in the pattern consumption of the subject goods, which could have caused injury to the domestic industry.

d) Conditions of competition and trade restrictive practices

93. The imports of the subject goods are not restricted in any manner and are freely importable in the country. With regards to the claim of the other interested parties that injury to the domestic industry could be due to the inter-se domestic competition, the Authority notes that competition between the domestic producers existed throughout the injury period when the domestic industry did not suffer any injury. The domestic industry only witnessed a decline during the period of investigation, which it has acknowledged on account of Covid-19. Thus, inter-se competition between domestic producers is not likely to cause injury to the domestic industry.

e) Developments in technology

94. The Authority notes that the investigation has not shown that there was any significant change in technology which could have caused injury to the domestic industry.

f) Productivity

95. The Authority notes that the productivity of the domestic industry has increased over the injury period. Therefore, the domestic industry has not suffered injury on this account.

g) Export performance of the domestic industry

96. The Authority notes that injury information examined hereinabove relates only to the performance of the domestic industry in terms of its domestic market. Thus, the injury suffered cannot be attributed to the export performance of the domestic industry.

h) Performance of other products

97. The Authority has only considered data relating to the performance of the subject goods. Therefore, performance of other products produced and sold are not a possible cause of the injury to the domestic industry.

J. LIKELIHOOD OF CONTINUATION OR RECURRENCE OF DUMPING AND INJURY

J.1.1. Submissions of the other interested parties

98. The submissions made by the other interested parties with regard to the likelihood of continuation or recurrence of dumping and injury are as follows:

- a. Jinyi did not export at a price injuring the domestic industry in the current POI also and the Company is confident that even if the duties are found essential against China PR, the quantum will continue as Nil in case of exports by Jinyi.
- b. An examination of the information submitted by Jinyi in the context of the parameters as mentioned under clause (vii) of Annexure II of the AD
- c. Rules would show that none of the parameters show any likelihood of dumping and injury in the case of exports by Jinyi if the duties are removed. A company specific examination of parameters must be conducted based on EQR of Jinyi and country wide claims should not be attributed to it.
- d. The exports by the Jinyi even when the duties were zero has tremendously declined from a 100 basis indexed points in the base year to 23 indexed points in the POI. Thus, there is no increase. Rather the exports declined indicating no likelihood. The decline is clearly part of massive capacity expansion and gaining of market share by the Indian producers and the trend is not going to be reversed even if the duties are allowed to be expired.
- e. Capacity and capacity utilization figures of Jinyi do not show any likelihood in terms of freely disposable capacity.
- f. Even the nominal inventory level with the company only declined by the POI from 100 to 99 indexed points. Thus, there is no likelihood from this parameter also.
- g. If participation is the bench mark to determine likelihood, then there is no likelihood in the present matter as only one exporter group is participating in the present matter

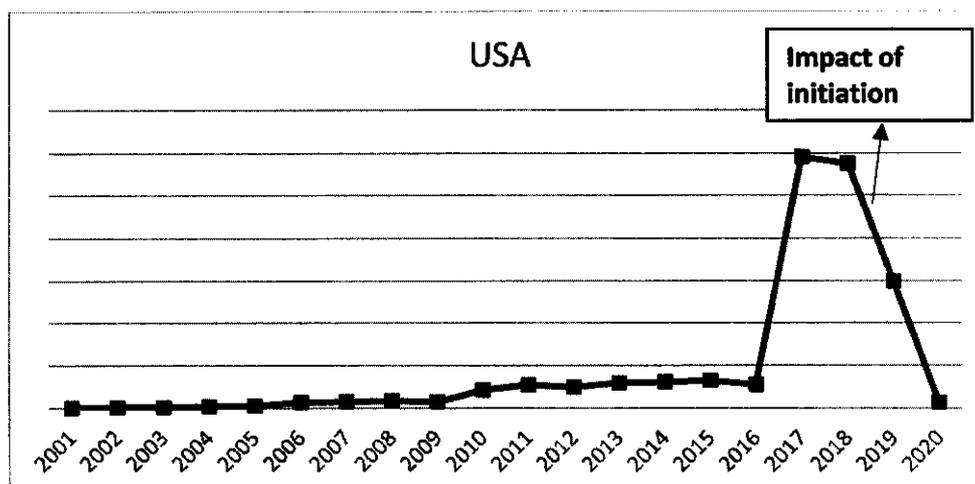
whereas in the original matter, more than 50 groups participated along with many importers etc.

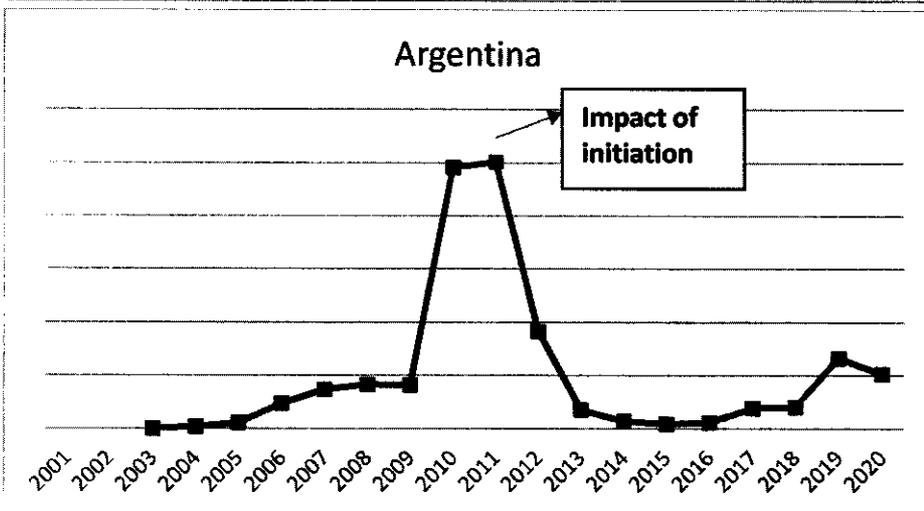
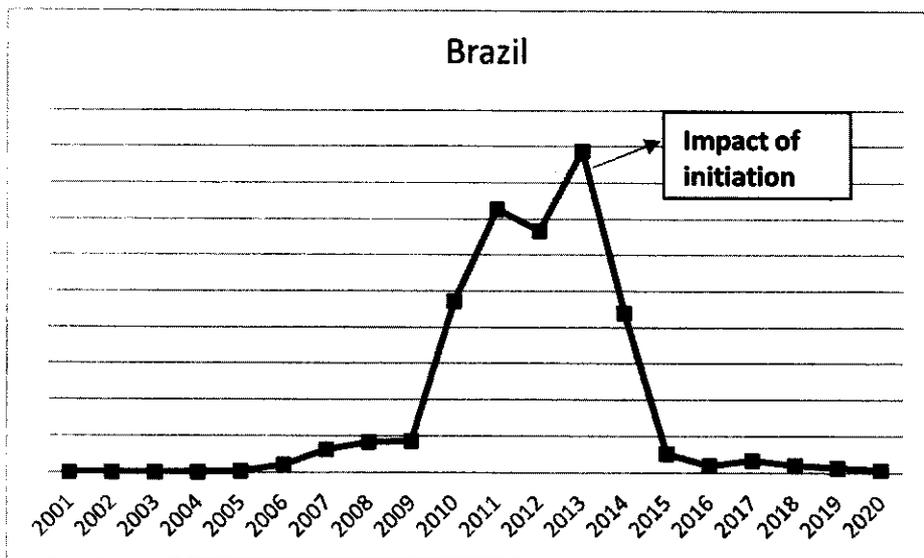
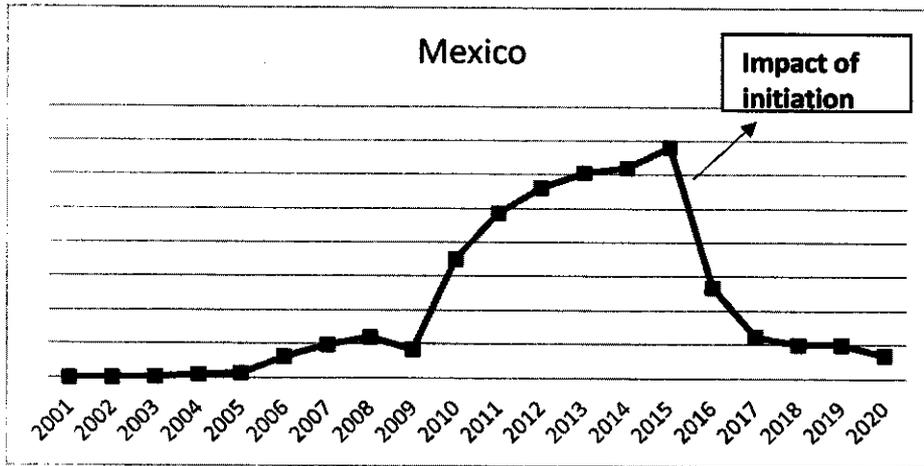
- h. While the tile industry in India is in the thriving stage, many plants in China PR have been shut due to pollution control measures and China PR is not any threat to Indian tiles industry and there are no facts adduced to rebut this position.
- i. The overall capacity situation in China PR or measures on Chinese exports in other countries etc. has no bearing on Jinyi as the company was not exporting to any such other countries nor it has any excess capacity. Its capacity is primarily used for Chinese market itself and even after reduction in exports to India, its capacity utilization remained very high around 95-100% with reduction in inventory. Jinyi does not show any sign of likelihood of dumping and injury in its exports even if the duties are expired, which is in any case nil now.
- j. The unhealthy inter se competition has created negative effects on the Indian producers and such competition continues to be a concern for them and no ADD is essential in such a scenario as the threat is now from unhealthy inter se competition triggered by excess Indian capacity and not from imports from China PR.

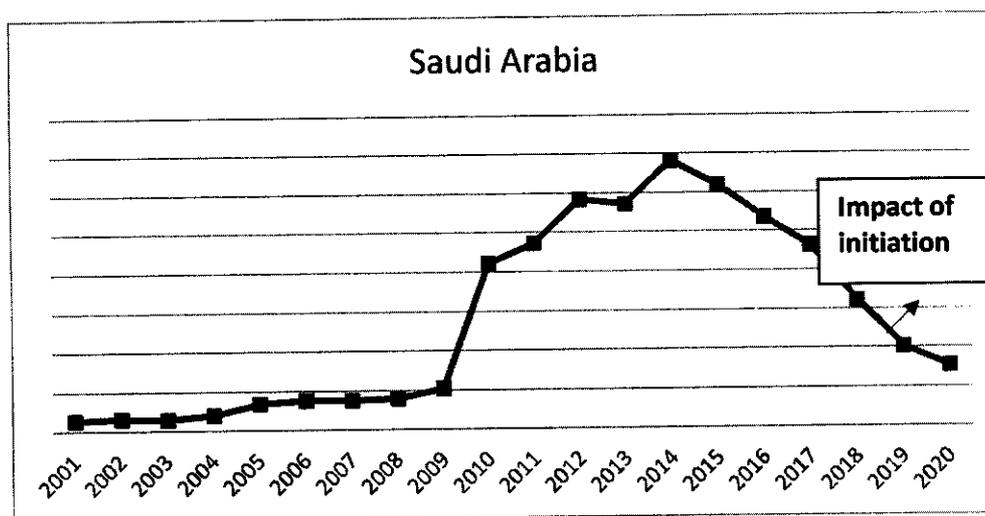
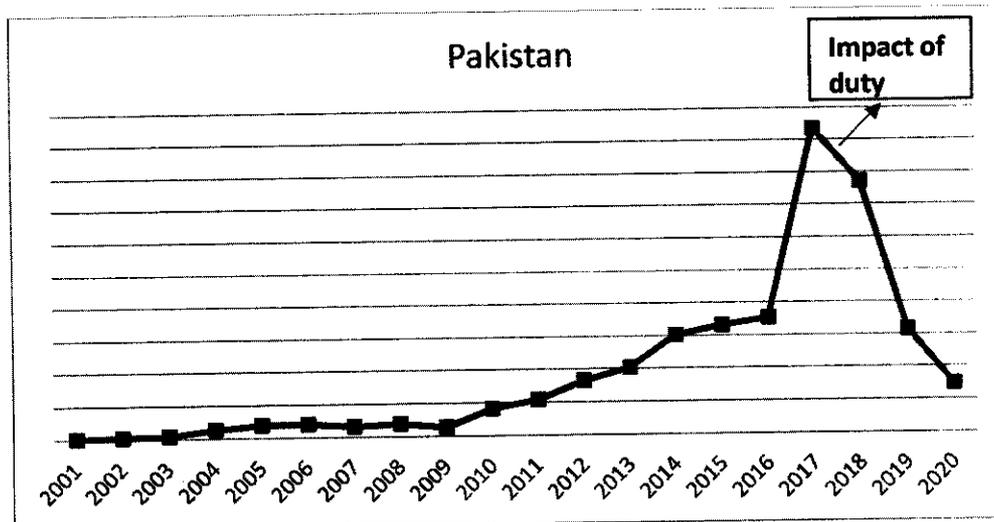
J.1.2. Submissions of the domestic industry

99. The submissions made by the domestic industry with regard to the likelihood of continuation or recurrence of dumping and injury are as follows:
- a. The continued dumping, despite duties in force, clearly demonstrates that the dumping is only likely to continue if the duties are removed.
 - b. The producers in the subject country have a tendency to resort to unfair pricing behavior.
 - c. The unfair pricing practices are evident from the fact that the producers are not only dumping the subject goods in India but have also resorted to dumping of subject goods in other countries as well.
 - d. In the absence of duty, continued dumping of the subject goods is likely.
 - e. The imports have declined only due to the duties in force.
 - f. Vide order dated 13th July 2017, the Hon'ble Gujarat High Court directed that the imports may be cleared at duties specified in the notification subject to final order passed by the Court. That is, in case, the Court finds that there is a need to increase the duties, the additional duties shall be recovered from the importers. Since this created an uncertainty with regard to the duties applicable, the imports abated, as there was an apprehension that higher duties may be collected at a later stage.
 - g. The imports declined only due to the duties in force, from the fact that the exports to other jurisdictions also declined, once anti-dumping investigation was initiated or duty was imposed against China PR.
 - h. Decline in the exports from the subject country is only due to the present duties which are in force. However, in the event of expiry of duties, India is likely to become a major market for exports from the subject country again.
 - i. The increase in price of exports to India does not reflect a real increase in prices of the exporters. Rather, it is only a reflection of the change in product mix, owing to the duties in force.

- j. The subject country has huge domestic production as compared to India.
- k. Excess surplus capacity held by the producers of the subject country are meant for export. Thus, producers from the subject country are highly export oriented.
- l. Even if the producers in China PR increase their capacity utilization by 10%, the Indian producers are likely to be wiped out from the Indian market.
- m. The new plants are being set up to produce large-sized tiles.
- n. While there was significant demand in the country, such demand was not equal to the capacities set up. Further, the domestic demand in the country has witnessed a decline in the recent period.
- o. In the absence of duties, the domestic producers are likely to face loss of market.
- p. Likelihood of continuation or recurrence of dumping and injury to the domestic industry is to be evaluated for producers in the subject country as a whole and not for individual producers and exporters.
- q. The production of the respondents declined by 1% over the period, whereas the total sales declined by 4%. In such a situation, the inventories of the respondents should have increased, and not show a decline.
- r. The petitioners clarify that they had only pointed out that while the respondents are suggesting that non-participation by producers implies a lack of interest in the Indian market, the respondents are participating in the investigation which shows that they were still interested in the Indian market.
- s. The respondents have failed to adduce any evidence to show that the plants in China PR are being shut down. Even after extensive research, the petitioners have not been able to find an iota of evidence to suggest that there is large-scale closure of plants in the subject country.
- t. The domestic industry has also submitted that the growth rate of real estate sector in China PR has declined. Further, real estate market has witnessed a decline due to COVID-19 pandemic.
- u. The decline in imports during the existence of duty is not unique to India. The exports from China PR to some of the other jurisdictions have also followed the same trend. In all the jurisdictions, when the anti-dumping duty was imposed, the imports have declined as can be seen from the table below:







v. Due to imposition of duty, only high priced special products are being imported into India. It is also submitted that while the price of exports to India has increased by 56%, the price of other exports has increased by only 11%. This indicates that in the absence of duties, the price of exports to India is likely to decline.

Price in Rs./sqm

Particulars	2015-16	POI	Change
Exports to India	345	788	56%
Global exports	501	560	11%

J.1.3. Examination by the Authority

100. The Authority observes that this is a sunset review investigation, the focus of this investigation is to examine the likely scenario of continued dumping and consequent injury if anti-dumping duties is to be allowed to expire even if there is no current injury. This also requires a consideration of whether the duty imposed is serving the intended purpose of eliminating injurious dumping.

101. All the factors brought to the notice of the Authority have been examined to determine as whether there is likelihood of continuation or recurrence of dumping or injury in the event of cessation of the duty. The Authority has considered various information, as made available by the domestic industry, in order to evaluate the likelihood of continuation or recurrence of dumping or injury.
102. There are no specific methodologies available to conduct such a likelihood analysis. However, Clause (vii) of Annexure II of the Rules provide, inter alia for factors which are required to be taken into consideration viz.:
- i. A significant rate of increase of dumped imports into India indicating the likelihood of substantially increased importation.
 - ii. Sufficient freely disposable, or an imminent, substantial increase in, capacity of the exporter indicating the likelihood of substantially increased dumped exports to Indian markets, taking into account the availability of other export markets to absorb any additional exports.
 - iii. Whether imports are entering at prices that will have a significant depressing or suppressing effect on domestic prices, and would likely increase demand for further imports; and
 - iv. Inventories of the article being investigated.
103. Further, the Authority has also examined other relevant factors having a bearing on the likelihood of continuation or recurrence of dumping and consequent injury to the domestic industry. The examination of the parameters of likelihood is as follows.
- a. Continued dumping of subject goods**
104. The dumping of the subject goods has continued from China PR, in spite of the duties in force. For the cooperative producer from China PR as well, the dumping margin is positive while the injury margin is negative. Thus, in absence of duties, the dumping of subject goods is likely to continue. It is also noted that the contention of the domestic industry given in their submissions that the volume of exports from China to a number of countries rose sharply, and the same resulted in trade remedies by these countries, and the volume of Chinese exports to these countries fell sharply thereafter, thus indicating the Chinese producer's behaviour, has also remained uncontroverted.
- b. History of dumping of the subject goods**
105. The producers in the subject country have a history of dumping the subject goods in the country as they were found to be dumping in the previous investigations in 2003, 2008 and 2017 as well. Thus, if the present duties are allowed to expire, the dumping of subject goods is likely to continue.
- c. Third country dumping**

106. The domestic industry has provided information with regard to exports from the subject country to show that the producers in the subject country are also dumping the subject goods in third countries as can be seen from the table below.

Particulars	Unit	China PR
Total Exports from China	Million Sqm	685.92
Exports at dumped prices	Million Sqm	592.32
Exports at dumped prices - Dumping	USD Sqm	5.31
Share of dumped volume in total exports	%	86%

Source: Trade data

d. Imposition of anti-dumping duties by third countries

107. Various third countries including Argentina, Brazil, European Union, GCC, Korea RP, Mexico, Pakistan and USA, have imposed anti-dumping duty on import of PUC in their country from China PR, (as specified in the table below) which highlights the tendency of the producers from subject country to dump.

Country	Year of imposition	Form of duty	Quantum of duty
Argentina	2018	Ad valorem	27.7%
Brazil	2014, continued pursuant to review in 2019	Fixed quantum	3.34 to 6.42 USD per sqm
European Union	2017	Ad valorem	13.9% to 69.7%
GCC	2020	Ad valorem	23.05%
Korea RP	2005, continued pursuant to reviews in 2011, 2015 and 2018	Ad valorem	9.07% to 29.41%
Mexico	2016	Fixed quantum	2.9 to 12.42 USD per sqm
Pakistan	2017	Ad valorem	9.35% to 36.35%
USA	2020	Ad valorem	229.04% to 356.02%

e. Significant surplus capacities in the subject country

108. The producers in China PR hold 60% global production capacities which is more than three times their estimated domestic demand.

Particulars	Unit	China PR
Capacity	Million sqm	17,000
Production	Million sqm	11,100
Demand in China PR	Million sqm	5,500
Exportable capacity	Million sqm	11,500
Exportable capacity as a share of total capacity	%	67.65%
Production	Million sqm	11,100
Capacity utilization	%	65%
Unutilized capacities	Million sqm	5,900
Demand in India	Million sqm	478
Exportable capacity in relation to demand in India	Times	24.06
Unutilized capacities in relation to demand in India	Times	12.34

(*Figures as per findings of EC)

Considering that the idle capacities of the Chinese producers are more than 10 times the demand in India, the imports are likely to increase in the event of expiry of duty.

109. The interested parties have contended that the plants in the subject country have shut down due to pollution measures. However, no evidence of the same has been provided by the parties to demonstrate the same.

f. Recent capacity expansions in the subject country

110. In addition to existing significant capacities in the subject country, the producers are setting up new capacities. The domestic industry also submitted that Monalisa Company, Guang Dong ICOT Ceramics, Sun Enterprise Group and Goldme Ceramics are adding capacities.

g. Loss of export markets

111. The domestic industry submitted that the producers in the subject country have lost export markets as well. The information provided by the domestic industry shows that the exports from China have declined in 2019 as compared to 2016, as can be seen from the table below:

Volume in million sqm

Region	2016	2019	Decline
Asia	583.1	477.6	-18%
Africa	197.9	120.1	-39%
NAFTA	78.2	45.2	-42%
Latin America	80.0	75.5	-6%

European Union	15.9	10.0	-37%
Other Europe	10.2	10.3	1%
Oceania	34.7	31.8	-8%
Total	1,000.2	770.5	-23%

**Source: Ceramic world review*

112. In total, the total exports from China PR have declined by 229 million square meters, which is significant. In the event of cessation of anti-dumping duties on import of subject goods from China PR, these exports are likely to be diverted to India.

h. Reduction in imports post imposition of duty

113. The domestic industry submitted that the volume of imports has declined significantly over the injury period due to anti-dumping duty in force. The interested parties have contended that major exporters are subjected to nil duties, and accordingly, the decline in imports is not as a consequence of duties. In response, the domestic industry has referred to the interim order of the Hon'ble High Court of Gujarat. The Authority notes that the domestic industry had filed a writ [Special Civil Application No. 11115 of 2017 with Special Civil Application No. 11851 of 2017] challenging the quantum of duties determined in the original investigation. The challenge was primarily with regard to the determination of non-injurious price and injury margin. Vide interim order dated 13th July 2017, the High Court has directed as under.

“4. This Court is of the view that let there be a direction to respondent nos.1 and 3 to ensure that above said exporters from China and importers of same or similar goods in India, shall have to furnish details of the material imported for domestic consumption and clearance of the same will be subject to final outcome of these petitions and further order that may be passed in these petitions. It would be open to concerned exporters and/or importers of such goods to approach this Court with prayer for joining party seeking audience in this proceeding, if so desired.

5. It goes without saying that at present and till any further orders are passed, the duty as specified in the notification against the exports, shall be paid subject to final outcome in these petitions and the clearance of imported goods of the subject material will be as per final orders passed in these matters. In case, if the prayers made in this petition are accepted, then the import so cleared, as per the existing notification dated 21st July, 2017 will be liable for payment of additional duty that would be paid and the duty that would be imposed after the result of the petition, in case if these petitions are allowed.”

114. The Court, therefore, allowed clearance of goods as per the existing rates, mentioned in the customs notification. The exporters from China and importers in India were required to furnish details of details of the goods imported. However, the imports were made subject to the final outcome of the petitions. If the Court finds merit in the petitions and

allows the same, the importers will be liable to pay anti-dumping duty on the imports already cleared and sold/consumed. Therefore, the Authority finds merit in the contention of domestic industry that interim orders of the High Court have deterred imports, as there was a threat of additional duty burden, should the petitions be accepted.

115. Since the imports have declined due to the existence of anti-dumping duties, it is evident that the imports are likely to increase in the absence of duty. The Authority recalls that similar trend was observed in the past as well. In the original investigation, the Authority noted that the imports declined till 2013-14, due to anti-dumping duties in force. However, after cessation of duty, the imports increased substantially.
116. Based on information on record, the Authority notes that prior to imposition of present anti-dumping duties, India was the fourth largest export market for producers in the subject country in 2014-15 and 2015-16. In 2015-16, exports to India accounted for 6.65% of total exports from the subject country. However, with the imposition of provisional and definitive duties, the exports to India declined and India became the 21st largest market in 2016 and 34th largest market in 2017. At present, India constitutes only a small share of the exports from the country. However, this shows that India was a major market for the Chinese producers in the absence of duties.

Volume in million sqm

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Global exports	406	378	390	626	585	465	365
Exports to India	19	25	6	4	2	1	1
Share of India in global exports	4.66%	6.65%	1.42%	0.65%	0.36%	0.30%	0.27%
Ranking*	4 th	4 th	21 st	34 th	41 st	51 st	58 th

**position of Indian market, in terms of ranking of exports markets by size*

117. The Authority notes the volume of exports from China to global markets at dumped prices as well as below export price to India is significant. Further, landed price in respect of significant volume of exports to global markets are below NIP of the domestic industry. These injurious exports would be sufficient to take away production of more than 15 producers.

Total Exports from China	Million Sqm	685.92
Exports at dumped prices	Million Sqm	592.32
Exports at dumped prices - Dumping	USD SQM	5.31
Share of dumped volume in total exports	%	86%
Attractive volume (which is being exported below India price)	Million Sqm	603.84
Injurious Volume	Million MT	0.85
Injurious Volume in SQM	SQM	4,06,34,105
Avg production of 242 producers	SQM	26,78,600.60

Injurious Volume in SQM - sufficient to production of	Nos	15.17
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Source: Trade data

K. POST DISCLOSURE COMMENTS

K.1. Submissions made by the other interested parties

118. The submissions made by the other interested parties are as under:

- a) The disclosure at para 29 shows that the producers who have filed injury information collectively account for 26.38% of the total Indian production. However, Trade Notice No 9/2021 dated 29th July, 2021 which was in effect at the time of issuance of the present Disclosure clearly stated the requirement of at least 50% share. It is submitted that a 26.38% share in Indian production cannot be considered as sufficient percentage to meet the major proportion requirement in the Rule. It is decades old practice of this very Authority that at least 50% share along with supporters is considered as a major proportion and diluting such practices as prayed by the DI in the present case is not justified in any manner.
- b) The disclosure at para 18 reaffirms that the Authority has considered a PCN methodology in this investigation. However, there are no PCN wise separate disclosure of facts.
- c) Consideration of USA as an appropriate third country and export price from India to USA at landed levels in USA as a basis of the price in USA for the purpose of normal value for China PR is not supported by proper and reliable facts and warrants reconsideration.
- d) Jinyi reiterates its submissions that the allegation of likelihood of dumping and injury so far it concerns exports by Jinyi is totally unsubstantiated. The disclosure has evaluation of likelihood parameters concerning China PR as a whole and there are no such likelihood evaluations done specifically for Jinyi.
- e) The disclosure has considered unit of measurement as MSQM/SQM at most of the places. But, USD/MT and Rs/MT is used at places like dumping margin and injury margin table and likelihood tables which appears inconsistent with the use of SQM and price per SQM at other places.
- f) The undercutting and also underselling in the present case is significantly negative and that too when the ADD in force is not considered. The factor which has kept the domestic industry's/Indian producer's price so low in comparison to the landed price of import price is the precise reason for fall in imports and not the ADD per se.
- g) It is not shown in the likelihood analysis how the prevailing prices in India will make the Indian market lucrative for the Chinese producers after the expiry of duties when the price in India even when the duties in force is significantly lower than the landed price of imports from China PR. Why would China PR divert its material to such low-priced market is not explained and certain factors are mechanically put together to suggest likelihood which is not correct.

- h) It is requested to put the name of Foshan Chancheng Jinyi Ceramics Co., Ltd. in the duty table. The same has been correctly mentioned in the dumping margin and injury margin table in the disclosure statement.

K.2. Submission made by the Domestic Industry

119. The submissions made by the domestic industry are as under:

- a) While the domestic industry submitted that non-injurious price is not required to be determined in the present case, the Authority has determined non-injurious price in the present case.
- b) There is no inefficient utilisation of production capacities by the domestic industry. Any decline in capacity utilisation is because of factors other than within the control of the domestic industry.
- c) As the size of tile increases, the production of the plant reduces. Therefore, any decline in capacity utilization due to change in size of tiles should not be considered as inefficiency.
- d) In case of some producers normated raw material cost is artificially low, if the provisions of Annexure III are mechanically applied. However, reason for this difference is that the production of glazed tile has increased in the current period as compared to the past, and glazing chemicals are quite expensive.
- e) Change in utilization of raw materials is not on account of inefficient utilisation of raw materials. It is a matter of different product mix (higher production of unglazed tiles and lower production of glazed tiles in the past) and different raw materials used for different types of the product.
- f) Comparison of ex-factory NIP with price at port is without any legal, factual, economic basis and completely ignores business realities.
- g) The Authority has allowed a return based on the depreciated value of the assets. However, in such a case the non-injurious price would not allow a reasonable return on the fresh investment.

K.3. Examination by the Authority

120. The Authority has examined the post disclosure submissions made by the interested parties and notes that some of the comments are reiterations which have already been examined suitably and addressed adequately in the relevant paras of the final findings. The issues raised in the post-disclosure comments/submissions by the interested parties to the extent considered relevant by the Authority are examined below:

- a) As regards to the contention of the other interested parties that a 26.38% share in Indian production cannot be considered as sufficient percentage to meet the major proportion requirement, the Authority notes that vide Trade Notice No. 11/2021 dated 18th November, 2021, para 3 of the Trade Notice No 9/2021 dated 29th July, 2021 was substituted as under:

“Where the industry is fragmented and consists of excessively large number of domestic producers, the application for AD/CVD investigation can be filed by an Association on behalf of domestic industry. Such domestic producers must constitute a major proportion of the total eligible domestic production of like article as per Rule 2(b) and Rule 5(3)(a) of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 (“AD Rules”)/ Rule 2(b) and Rule 6(3)(a) of Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 (CVD Rules”), as the case may be.”

In the present investigation the producers, who have filed injury information collectively account for 26.38% of the total Indian production. Domestic producers who have provided injury data account for a major proportion in the domestic production in India. It is noted that the producers are not related to any exporter or importer of subject goods in India. The application is thus deemed to have been filed on behalf of the domestic industry. The Authority, therefore, holds that the 56 producers that have provided their injury information constitute domestic industry under Rule 2(b) of the Rules.

- b) As regards to the contention of the other interested parties that the Authority has considered a PCN methodology in this investigation and there are no PCN wise separate disclosure of facts, it is noted by the Authority that the PCN is not identifiable in the DGCI&S data concerning imports of subject goods from China PR.
- c) As regards to the contention of the other interested parties that the consideration of USA as an appropriate third country and export price from India to USA at landed levels in USA as a basis of the price in USA for the purpose of normal value for China PR, it is reiterated that none of the producers from China PR have claimed determination of normal value on the basis of their own data/information, the normal value has been determined in accordance with para 7 of Annexure I of the Rules. In addition to it, the other interested parties have also not brought forth any material to indicate that USA cannot be considered for determination of normal value. In view of the same, the Authority finds that the normal value can be determined based on prices or constructed value in USA.
- d) As regards to the submission of the other interested parties that the disclosure has evaluation of likelihood parameters concerning China PR as a whole and there are no such likelihood evaluations done specifically for Jinyi, the Authority notes that the information on third country exports by Jinyi has not been provided.
- e) The Authority notes the submission of the other interested parties that the disclosure has considered unit of measurement as MSQM/SQM at most of the places and USD/MT and Rs/MT is used at places like dumping margin and injury margin table and likelihood tables. Accordingly, the unit of measurement has been changed to MSQM/SQM wherever required for consistency.

L. INDIAN INDUSTRY'S INTEREST & OTHER ISSUES

L.1. Submissions of the other interested parties

121. No submissions have been made by the other interested parties with regards to Indian industry's interest.

L.2. Submissions of the domestic industry

122. The submissions made by the other interested parties with regards to Indian industry's interest are as follows:

- a. Capacity of Indian industry has increased from 3 million square meter to more than 1,000 million square meters.
- b. The domestic producers have sufficient capacities to cater to the entire demand in the country and the subject.
- c. As the Indian industry is entirely capable to meet the entire demand in the country, cheap imports would necessitate outflow of foreign exchange payments going out of the country.
- d. The investment made by industries has increased from Rs. 100 Crore in 2000, to Rs. 50,000 Crore in present year.
- e. The industry provides direct employment to 1,25,000 individuals, and indirect employment for 2,00,000.
- f. The industry has a production of 700 million square meters, with an additional capacity of more than 300 million square meters becoming available in due course.
- g. The major raw materials are also sourced locally. Domestic production of the goods implies significant savings of foreign exchange.
- h. The prices of the product under consideration have declined from Rs. 400-700 per square meter in 2000 to Rs. 100-120 per square meter at present.
- i. The continuation of anti-dumping measure on imports of product under consideration would be in the interests of the domestic manufacturers, consumers and public at large.
- j. If the floodgates to cheap imports are opened, the survival of the MSME producers, that operate on small margins, would be threatened.
- k. There is healthy market competition between domestic producers and as a result, the subject goods are available in the market at competitive prices.
- l. If the domestic producers suffer in the domestic market, they would not be able to achieve their export potential as well.
- m. The continuation of duty is not likely to have a significant impact on users as the the cost of tiles in the total cost of construction is not very high.
- n. The producers in the subject country receive significant support from the Government directly as well as indirectly, which has a determinantal effect on the conditions of competition in India.

L.3. Examination by the Authority

123. The Authority notes that the purpose of anti-dumping duty, in general, is to eliminate injury caused to the domestic industry by the unfair trade practices of dumping so as to establish a situation of open and fair competition in the Indian market, which is in the general interest of the country. Continuation of anti-dumping measures does not aim to restrict imports from the subject countries in any way. The Authority recognizes that the continuation of anti-dumping duties might affect the price levels of the product in India. However, fair competition in the Indian market will not be reduced by the imposition of anti-dumping measures. On the contrary, continuation of anti-dumping measures would ensure that no unfair advantages are gained by dumping practice, prevent decline of the domestic industry and help maintain availability of wider choice to the consumers of the subject goods.
124. The Authority considered whether continuation of anti-dumping shall have any adverse impact on the interest of the public. In order to determine such impact, the Authority weighed the impact of the continuation of duties on the availability of the goods in the Indian market, the impact on the users of the product as well as the domestic industry and the impact on the general public at large. This determination is based on the submissions and evidence submitted over the course of the present investigation.
125. The Authority issued initiation notification inviting views from all interested parties, including importers, consumers and others. The Authority also prescribed a questionnaire for the users/ consumers to provide relevant information with regard to present investigation, including any possible effects of anti-dumping duty on their operations. However, it is noted that barring the domestic industry, no other parties have made any submissions with regard to public interest.
126. The domestic industry has highlighted that the number of producers has increased from about 5 producers in 2005 to 244 producers at present. The industry has installed capacity of more than 1,000 million square meters. In order to achieve this growth, the Indian industry has invested about Rs. 50,000 crores in the product. With increase in capacities, the employment generated by the Indian industry has increased and the industry is providing employment to 1,25,000 individuals directly and 2,00,000 individuals indirectly.
127. While the industry has achieved significant growth, a number of producers belong to the MSME sector. The domestic industry has submitted that only 8-10% of the producers belong to the organized sector. Therefore, the continuation of duties would be important to maintain the viability of the smaller producers. The domestic producers are vulnerable as the profitability has declined in recent period due to Covid-19 pandemic. In such a case, dumping of product under consideration will adversely impact the performance of the Indian industry.

128. It is further noted that the price of product under consideration has declined significantly during the duration of the anti-dumping duty. Further, the product range of the producers has evolved, and they are supplying tiles of 1000X1000 mm and 1200X1200 mm, as well as tiles of upto 1600X3200 mm.
129. In view of the foregoing, the Authority notes that the Indian industry has achieved growth during the life of the duty. However, since the industry continues to be vulnerable and there is likelihood of recurrence of injury if the anti-dumping duty is removed, continuation of anti-dumping duty would be in the interest of the industry.
130. The Authority has also examined the impact of the continuation of duty on the interests of the users. The Authority notes that the imposition of duty does not restrict imports, but only ensure that the goods are available at fair prices. Further, there is no demand-supply gap in the country. As against a demand of less than 500 million square meters, the production of the domestic producers is 700 million square meters. The capacity of the domestic producers is double the demand in the country. Therefore, even if there are no imports from the subject country, the domestic supply is more than sufficient to cater to the demand. Additionally, the product can also be imported from other countries, including Italy, Spain, UAE and other countries, at fair prices.
131. The Authority also notes that there is a significant number of producers in India, and the producers have capacities exceeding the domestic demand and exports. Therefore, there is significant price competition between the domestic producers. This ensures that the users have ample availability of the product, at competitive prices. No undue advantage of the anti-dumping duty is possible in such a situation.
132. The Authority notes that the major raw material is locally procured by the domestic producers and the domestic producers are catering to almost the entirety of demand in India which has led to saving of substantial amount of foreign exchange. The industry has also emphasized that it is the second largest exporter of the product, and is therefore, earning foreign exchange for the country. However, if the viability of the operations of the industry is affected, the exports would also suffer.
133. The domestic industry has provided an impact analysis of continuation of anti-dumping duty on the users. The Authority has considered the impact on the users, as per the residual duties applicable of USD 1.87 per square meter. The impact of the anti-dumping duty on the cost to the users is as below.

Particulars	Unit	Value
Total construction cost - four floors	Rs. Lakhs	250
Area per floor	sq ft	1,500
Coverage area for tiles	sq ft	1,100
Coverage area for tiles	sqm	102

Coverage area for tiles - four floors	sqm	409
Price of tiles (landed price)	Rs./sqm	594
Total cost of tiles	Rs. Lakhs	2.43
Share of tiles in total construction cost	%	0.97%
Anti-dumping duty	USD/SQM	1.87
Exchange Rate (Present)		74.40
Anti-dumping duty	Rs./sqm	139.13
Total duty on tiles for 4 floors	Rs. Lakhs	0.57
Impact	%	0.23%

It is noted that there is no significant impact on the users as the cost of product under consideration in construction is insignificant.

M. CONCLUSIONS

134. Having regard to the contentions raised, information provided and submissions made by the interested parties and facts available before the Authority, as recorded in the above findings, and on the basis of above analysis of the likelihood of continuation or recurrence of dumping and injury to the domestic industry, the Authority concludes as follows:

- a) The product under consideration is Soluble Salt, Double Charge, GVT and PGVT Porcelain/Vitrified Tiles with less than 3% water absorption of all sizes; excluding Micro-crystal tiles, full body tiles and thin panels below 5 mm thickness.
- b) The product produced by the domestic industry is like article to the PUC imported from the subject country.
- c) The product under consideration continues to be exported to India at prices below normal value resulting in continued dumping. The volume of imports has remained low because of antidumping duty in force. However, the volume of import is likely to increase significantly, considering the low & dumped price at which goods have been exported from China to third countries, significant surplus capacities in China coupled with further addition to capacities. It is evident that the dumping of the product is likely to continue and the volume of imports is likely to increase significantly in the event of cessation of anti-dumping duties.
- d) In event of expiry of anti-dumping duty, there is clear likelihood of dumping in significant volumes and consequent to injury to the domestic industry. Chinese producers have been found to have exported the product at dumped prices during previous investigations in 2003, 2008 in 2017 as well, which clearly establishes history of dumping of the product in the country. A significant volume of product is being exported from China to third countries at dumped prices, further showing likelihood of dumping in the event of cessation of duty. Chinese producers are facing trade remedy measures in a number of countries globally. The trend of

imports in these countries clearly show a significant increase in Chinese exports to these countries before invoking action and a significant decline in Chinese exports after imposition of measures. Chinese producers are holding significant unutilized capacities and some of the Chinese producers are now further adding production capacities.

- e) The Authority notes that imposition of anti-dumping duties on the product under consideration has led to significant increase in number of domestic producers, and the product is now largely produced in MSME sector. India has emerged as second largest producer of tiles globally. At the same time, there is no evidence of possible adverse effect of the ADD imposed either on the consumer or on construction cost.
- f) Despite providing all formats for users to quantify the impact of ADD and elaborate on how imposition of ADD will adversely impact them, none of the users have provided relevant information. The interested parties have not established impact of ADD on the user industry with verifiable information.
- g) From the information on record, it is also seen that the impact of ADD on the consumers is quite insignificant. Further, it is seen that there has been a significant decline in the price of the product over the injury period after imposition of ADD which establishes that imposition of ADD has not led to increase in prices. Therefore, there is no reason to believe that continuation of present measure is likely to lead to increase in the prices of the product in the country.
- h) In view of the above, the Authority finds that there is a likelihood of continuation or recurrence of dumping and injury upon cessation of the existing anti-dumping duties and recommends continuation of anti-dumping measures for a further period of five years.

N. RECOMMENDATIONS

- 135. 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/users and other interested parties to provide information on the aspects of dumping, injury and the causal link and likelihood of continuation or recurrence of dumping and injury.
- 136. Having concluded that there is positive evidence of likelihood of dumping and injury if the existing anti-dumping duty are allowed to cease, the Authority is of the view that the anti-dumping duty in force on imports of the product under consideration from the subject country is required to be continued further. Considering the facts and circumstances of the case, as established hereinabove, the Designated Authority considers it appropriate to recommend continuation of the existing quantum of anti-dumping duty on imports of subject goods from China PR, except in respect of those producers who have not participated in the current sunset review investigation. Those non-cooperating producers and exporters in this sunset review investigation have been

accorded residual duty as applicable at present. Accordingly, the anti-dumping duty for responding producers and non-cooperative producers from subject country are recommended as per the duty table below. The Authority, thus, considers it necessary to recommend continuation of definitive anti-dumping duty, as modified, on all imports of the subject goods, mentioned in column 3, originating in or exported from China PR, equivalent to amount mentioned as per column 7 in the duty table below, for a further period of five years.

DUTY TABLE

S. No	Heading g / Subheading*	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit of Measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	69.07, 69.08, 69.14*	Soluble Salt, Double Charge, and PGVT Porcelain/Vitrified Tiles with less than 3% water absorption and All sizes**	China PR	Any country including China PR	Foshan Chancheng Jinyi Ceramics Co., Ltd. And Xin Xing Zhisheng Ceramics Co., Ltd.	Nil	SQM	USD
2	-Do-	-Do-	China PR	Any country including China PR	Any producer other than serial no 1	1.87	SQM	USD
3	-Do-	-Do-	Any country other than China PR	China PR	Any	1.87	SQM	USD

* The subject goods are being imported under tariff headings No. 69.07, 69.08, 69.14. However, the customs classification is indicative only and in no way binding on the scope of this investigation.

** The product does not cover Micro-crystal tiles, Full body tiles and Thin Panels below 5 mm thickness.

137. Landed value of imports for the purpose of this Notification shall be the assessable value as determined by the Customs under the Customs Act, 1962 (52 of 1962) and includes all duties of customs except duties under sections 3, 3A, 8B, 9 and 9A of the said Act.

O. FURTHER PROCEDURE

138. An appeal against the order of the Central Government that may arise out of this recommendation shall lie before the Customs, Excise and Service Tax Appellate Tribunal in accordance with the relevant provisions of the Act.
139. The recommendation shall be subject to the final outcome of the writ petitions filed before the Hon'ble Ahmedabad High Court.


(Anant Swarup)
Designated Authority

Attachment-A

List of domestic producers that submitted injury data, post initiation of investigation

1. Acer Granito Private Limited	15. Eracon Vitrified Private Limited	29. Mozart Vitrified Private Limited	43. Rollza Private Limited
2. Admin Vitrified Private Limited	16. Famous Vitrified Private Limited	30. Multistone Granito Private Limited	44. Sega Granito LLP
3. Alfanso Vitrified Private Limited	17. Fusion Granito Private Limited	31. Nessa Vitrified LLP	45. Segam Tiles Private Limited
4. Blizzart Vitrified LLP	18. Hollis Vitrified Private Limited	32. Nexion International Private Limited	46. Sento Vitrified Private Limited
5. BlueArt Granito Private Limited	19. Italus Vitrified Private Limited	33. Nice Ceramic Private Limited	47. Sentosa Granito Private Limited
6. Bluezone Vitrified Private Limited	20. Jet Granito Private Limited	34. Oasis Tiles Private Limited	48. Simpolo Vitrified Private Limited
7. Bronze Granito LLP	21. Kajaria Ceramics Limited	35. Oasis Vitrified Private Limited	49. Skajen Vitrified Private Limited
8. Color Granito Private Limited	22. Kajaria Tiles Limited	36. Olwin Tiles India Private Limited	50. Somany Ceramics Limited
9. Coral Granito Private Limited	23. Kera Vitrified LLP	37. Oracle Granito Limited	51. Somany Fine Vitrified Limited
10. Cruso Vitrified	24. Lemorex Granito LLP	38. Passion Vitrified Private Limited	52. Suncore Tiles Private Limited
11. Dureza Granito Private Limited	25. Lemstone Granito	39. Perth Ceramic Private Limited	53. Sunworld Vitrified Private Limited
12. Elica Vitrified Private Limited	26. Lemzone Granito LLP	40. Proton Granito Private Limited	54. Taurus Tiles Private Limited
13. Emboza Granito Private Limited	27. Maps Granito Private Limited	41. Quro Vitrified Private Limited	55. Vintage Tiles Private Limited
14. Emcer Ceramic	28. Morbilano Tiles LLP	42. Ramest Granito Private Limited	56. Zealtop Tiles Private Limited

Attachment-B

List of sampled producers who have provided costing information

- a. **Kajaria Ceramics Limited**
- b. **Kajaria Tiles Private Limited**
- c. **Somany Ceramics Limited**
- d. **Somany Fine Vitrified Limited**
- e. **Simpolo Vitrified Private Limited**
- f. **Nexion International Private Limited**
- g. **Fusion Granito Private Limited**
- h. **Sentosa Granito Private Limited**
- i. **Eracon Vitrified Private Limited**
- j. **Nessa Vitrified LLP**
- k. **Sento Vitrified LLP**
- l. **Kera Vitrified LLP**
- m. **Color Granito Private Limited**
- n. **Coral Granito Private Limited**
- o. **Jet Granito Private Limited**

Attachment-C
List of members of each association

Gujarat Granito Manufacturers Association

1. Aajveto Manu.P.L.	2. Icon Granito Pvt. Ltd.	3. Orinda Granito Pvt. Ltd.	4. Soranto Granito Pvt. Ltd.
5. Acecon Vitrified Pvt. Ltd.	6. Ikaa Granito Pvt. Ltd.	7. Ozon Vitrified Pvt. Ltd.	8. Sparron Vitrified LLP
9. Acer Granito Pvt. Ltd.	10. Itacon Granito Pvt. Ltd.	11. Parcos Tiles LLP	12. Sparten Granito P.L.
13. Admin Vitrified Pvt. Ltd.	14. Italus Vitrified LLP	15. Passion Vitrified Pvt. Ltd.	16. Specturm Johnson Vitrified
17. Adoration Ceramic LLP	18. Itcos Granito LLP	19. Paveart Vitrified	20. Spolo Ceramic Pvt. Ltd.
21. Affil Vitrified Pvt. Ltd.	22. Jaxx Vitrified Pvt. Ltd.	23. Perth Ceramic Pvt. Ltd.	24. Stefina Vitrified Pvt. Ltd.
25. Alfa Vitrified Tiles Pvt. Ltd.	26. Jet Granito Pvt. Ltd.	27. Platina Vitrified Pvt. Ltd.	28. Stenford Ceramic
29. Alfanso Vitrified Pvt. Ltd.	30. Kag Vitrified	31. Plazma Granito Pvt. Ltd.	32. Sunflora Vitrified Pvt. Ltd.
33. Alinta Granito Pvt. Ltd.	34. Kera Vitrified LLP	35. Proton Granito Pvt. Ltd.	36. Sunglare Vitrified
37. Alliance Vitrified Tiles Pvt. Ltd.	38. Koyo Granito LLP.	39. Quro Vitrified Pvt. Ltd.	40. Sunpark Granito Pvt. Ltd.
41. Ambani Vitrified Pvt. Ltd.	42. Krypton Granito Pvt. Ltd.	43. Qutone Granito Pvt. Ltd.	44. Sunshine Tiles Company Pvt. Ltd.(S
45. Antique Marbonite Pvt. Ltd.	46. Laffans Granito Pvt. Ltd.	47. Ramest Granito LLP	48. Sunworld Vitrified Pvt. Ltd.
49. Armano Vitrified LLP	50. Lakme Vitrified LLP.	51. Ramoji Granite Pvt. Ltd.	52. Sunworld 2 Vitrified Pvt. Ltd.

53. Ascent Vitrified	54. Latigress Vitrified Pvt. Ltd.	55. Real Granito Pvt. Ltd.	56. Surani Vitrified
57. Axwell Granito Pvt.,Ltd.	58. Lavish Granito Pvt. Ltd.	59. Redstone Granito Pvt. Ltd.	60. Swizzer Ceramic Pvt. Ltd.
61. Bicero Tiles LLP	62. Laxveer Ceramic LLP	63. Renite Vitrified LLP	64. Symbosa Granito Pvt. Ltd.
65. Blizzard Vitrified LLP	66. Lemstone Ceramic LLP	67. Rexsona Tiles Pvt. Ltd.	68. Taurus Tiles Pvt. Ltd.
69. Blue Art Granito Pvt. Ltd.	70. Lemzon Granito LLP	71. Rey Cera Creation Pvt. Ltd.	72. Titanium Vitrified Pvt. Ltd.
73. Bluezone Vitrified Pvt. Ltd.	74. Lemorex Granito LLP	75. Rich Vitrified Pvt. Ltd.	76. Tocco Granito Pvt. Ltd.
77. Bonza Vitrified	78. Lenora Vitrified	79. Rockland Ceramic LLP	80. Vardhman Vitrified Pvt. Ltd.
81. Bravat Granito LLP	82. Lenz Ceramic Pvt. Ltd.	83. Rollza Granito LLP	84. Varmora Granito Pvt. Ltd.
85. Bronze Granito LLP	86. Leopard Vitrified Pvt. Ltd.	87. Rosata Vitrified Tiles Pvt. Ltd.	88. Velsaa Vitrified LLP
89. Cadillac Granito Pvt. Ltd.	90. Levita Granito Pvt. Ltd.	91. Roton Vitrified Pvt. Ltd.	92. Veritees Granito LLP
93. Capron Vitrified Pvt. Ltd.	94. Lexus Granito (India) Pvt. Ltd.	95. Sanford Vitrified Pvt. Ltd.	96. Vintage Tiles Pvt. Ltd.
97. Casa Tiles Pvt. Ltd.	98. Lezora Vitrified Pvt. Ltd.	99. Sanskar Granito Pvt. Ltd.	100. Vita Granito Pvt. Ltd.
101. Clan Vitrified Pvt. Ltd.	102. Lgf Vitrified Pvt. Ltd.	103. Sarju Vitrified Pvt. Ltd.	104. Velbon Vitrified LLP
105. Classy Tiles LLP	106. Livenza Granito LLP	107. Savino Granito Pvt. Ltd.	108. White House Tile Pvt. Ltd.
109. Clayris Ceramic Pvt. Ltd.	110. Livolla Granito LLP	111. Savio Ceramica Pvt. Ltd.	112. Wintel Ceramics Pvt. Ltd.

113. Claystone Granito Pvt. Ltd.	114. Lizzart Granito LLP	115. Scientifica Tiles LLP	116. Wintop Vitrified Pvt. Ltd.
117. Color Granito Pvt. Ltd.	118. Locero Ceramic Pvt. Ltd.	119. Sega Granito LLP	120. Zandros Granito LLP
121. Comet Granito Pvt. Ltd.	122. Lorence Vitrified LLP	123. Segam Tiles P.Ltd.	124. Zarko Granito Pvt. Ltd.
125. Commander Vitrified Pvt. Ltd.	126. Lorenzo Vitrified Tiles Pvt. Ltd.	127. Sentosa Granito Pvt. Ltd.	128. Zealtop Granito Pvt. Ltd.
129. Conor Granito Pvt. Ltd.	130. Maps Granito Pvt. Ltd.	131. Seron Granito Pvt. Ltd.	132. Zed Vitrified Pvt. Ltd.
133. Coral Granito Pvt. Ltd.	134. Marbelano Tiles LLP	135. Sez Vitrified Pvt. Ltd.	136. Abode Granito
137. Corus Vitrified Pvt. Ltd.	138. Max Granito Pvt. Ltd.	139. Shreeji Ceramic Industries	140. Itoli Granito LLP
141. Cosa Ceramic Pvt. Ltd.	142. Mbo Granito LLP	143. Shreeji Vitrified Pvt. Ltd.	144. Emcer Tiles Pvt. Ltd.
145. Creanza Ceramic Pvt. Ltd.	146. Mega Vitrified Pvt. Ltd.	147. Shreem Vitrified Pvt. Ltd.	148. Sisam Granito Pvt. Ltd.
149. Crevita Granito Pvt. Ltd.	150. Metro City Tiles Pvt. Ltd.	151. Royaltouch Vitrified Pvt. Ltd.	152. Solizo Vitrified P.L.
153. Cruso Granito Pvt. Ltd.	154. Metro Pole Tiles Pvt. Ltd.	155. Silon Granito LLP	156. Suncore Tiles Pvt. Ltd.
157. Donato Vitrified Pvt. Ltd.	158. Millennium Vitrified Tiles Pvt. Ltd.	159. Simanto Vitrified LLP	160. Sento Vitrified LLP
161. Duracon Vitrified Pvt. Ltd.	162. Monarch Ceramic Pvt. Ltd.	163. Simero Vitrified Pvt. Ltd.	164. Simola Tiles LLP.
165. Dureza Granito Pvt. Ltd.	166. Monza Granito Pvt. Ltd.	167. Simola Vitrified Pvt.. Ltd.	168. Abroad Vitrified Pvt. Ltd.
169. Elica Vitrified Pvt. Ltd.	170. Mozart Vitrified Pvt. Ltd.	171. Simolex Vitrified Pvt. Ltd.	172. Delta Granito Pvt. Ltd.
173. Emboza Granito Pvt. Ltd.	174. Multistone Granito Pvt. Ltd.	175. Nexion International Pvt. Ltd.	176. Oasis Tiles LLP

177. Epson Vitrified Pvt. Ltd.	178. Neelson Ceramic LLP.	179. Simpolo Vitrified Ltd.	180. Grayphon Ceramic Pvt. Ltd.
181. Eracon Vitrified Pvt. Ltd.	182. Nessa Vitrified LLP	183. Sims Ceramic Pvt. Ltd.	184. Lancosa Ceramic LLP
185. Famous Vitrified Pvt. Ltd.	186. New Pearl Vitrified Pvt. Ltd.	187. Sims Ceramic Pvt. Ltd. Unit-2	188. Simpex Granito Pvt. Ltd.
189. Finolight Ceramic Pvt. Ltd.	190. New Vardhman Vitrified Pvt. Ltd.	191. Simstone Ceramic Pvt. Ltd.	192. Verona Granito Pvt. Ltd.
193. Finstone Granito Pvt. Ltd.	194. Nextile Marbosys P.L.	195. Siyaram Granito Pvt. Ltd.	196. Senso Granito Pvt. Ltd.
197. Fiorenza Granito Pvt. Ltd.	198. Nice Ceramic Pvt. Ltd.	199. Siyaram Vitrified Pvt. Ltd.	200. Caramia Granito LLP
201. Flavour Granito LLP	202. Noken Vitrified Pvt. Ltd.	203. Skajen Vitrified Pvt. Ltd.	204. Accord Vitrified Pvt. Ltd.
205. Fusion Granito P.L.	206. Notto Granito LLP	207. Skytouch Ceramic	208. Qutone Ceramic Unit-4
209. Granoland Tiles LLP	210. Oasis Vitrified Pvt. Ltd.	211. Slim Tiles P.L.	212. Grencity Ceramic
213. Hewk Granito P.L.	214. Olwin Tiles(India) Pvt. Ltd.	215. Sologres Granito Pvt. Ltd.	216. Hollis Vitrified Pvt. Ltd.
217. Omen Vitrified Pvt. Ltd.	218. Somany Fine Vitrified P.L.		

Indian Council of Ceramic Tiles and Sanitaryware

1. Acer Granito Pvt. Ltd.	2. Jaxx Vitrified Pvt. Ltd.	3. Sentini Cermica (P) Ltd.	4. Spectrum Johnson Tiles Pvt. Ltd.
5. Antique Marbonite Pvt. Ltd.	6. Kajaria Ceramics Ltd.	7. Silica Ceramica (P) Ltd.	8. Varmora Granito Pvt. Ltd.
9. Asian Granito India Ltd.	10. Kajaria Sanitaryware Pvt. Ltd.	11. Simpolo Vitrified Pvt. Ltd.	12. Vennar Ceramics Ltd.

13. Calypso Ceramic Pvt. Ltd.	14. Kajaria Tiles Pvt. Ltd	15. Sirazee Tiles Pvt. Ltd.	16. Vintage Tiles Pvt. Ltd.
17. Commander Vitrified Pvt. Ltd.	18. Orient Bell Ltd.	19. Small Johnson Floor Tiles Pvt. Ltd.	20. Wall Cera Tiles Pvt. Ltd.
21. Coral Gold Tiles Pvt. Ltd.	22. Prism Johnson Ltd	23. Solizo Vitrified Pvt. Ltd.	24. Coral Granito Pvt. Ltd.
25. R.A.K. Ceramics India Pvt. Ltd.	26. Somany Ceramics Ltd.	27. Cosa Ceramics Pvt. Ltd.	28. Sanskar Ceramics Pvt. Ltd.
29. Somany Fine Vitrified Pvt. Ltd.			

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1. Aajveto Manufacturing Pvt. Ltd.	2. Simero Vitrified Private Limited	3. Suzlon Ceramic	4. Krypton Ceramic Pvt. Ltd.
5. Abode Granito LLP	6. Simero Vitrified Pvt. Ltd. Unit-2	7. Swiss Ceramic Pvt. Ltd.	8. Krishna Wall And Glaze Tiles Private Limited
9. Abroad Vitrified Pvt. Ltd.	10. Simola Tiles LLP	11. Tecco Ceramics	12. Lactose Ceramic LLP.
13. Accord Vitriified Pvt. Ltd.	14. Simola Vitrified Pvt. Ltd.	15. Tekza Ceramic	16. Lado Ceramic Pvt. Ltd.
17. Acecon Vitrified Pvt. Ltd.	18. Simolex Ceramic Pvt. Ltd.	19. Toronto Ceramic Pvt. Ltd.	20. Lamb Ceramics Pvt. Ltd.
21. Acer Granito Pvt. Ltd.	22. Simonza Tiles LLP	23. Ucon Ceramica LLP	24. Lapwing Ceramic
25. Admin Vitrified Private Limited	26. Simpolo Vitrified Private Limited	27. Uday Gold Ceramic	28. Lasa Cera Pvt. Ltd.
29. Adoration Ceramica Pvt. Ltd.	30. Simstone Ceramic Pvt. Ltd.	31. Varmora Granito Pvt. Ltd.(Unit li-Nokia)	32. Latto Tiles LLP
33. Affil Vitrified Pvt. Ltd.	34. Sinox Granito LLP.	35. Veto Ceramic Pvt. Ltd.	36. Lavish Ceramics

37. Agilis Vitrified Pvt. Ltd.	38. Sisam Granito LLP	39. Victory Floor Tiles Pvt. Ltd.	40. Lemon Tiles LLP
41. Alfa Vitrified Pvt. Ltd.	42. Siscon Tiles LLP	43. Vikas Sanitary Wares	44. Lemos Tiles LLP.
45. Alfanso Vitrified Pvt. Ltd.	46. Siyaram Granito Pvt. Ltd.	47. Viviana Vitrified Pvt. Ltd.	48. Levent Ceramics
49. Alinta Granito Private Limited	50. Siyaram Vitrified Pvt. Ltd.	51. Volento Ceramic	52. Levinza Ceramic Pvt. Ltd.
53. Alive Granito LLP	54. Skajen Vitrified Pvt. Ltd.	55. Volga Ceramic Pvt. Ltd.	56. Leviton Ceramic LLP.
57. Alliance Vitrified Pvt. Ltd.	58. Skytouch Ceramic Pvt. Ltd.	59. Winmax Ceramic Pvt. Ltd.	60. Lexicon Ceramic Pvt. Ltd.
61. Ambani Vitrified Private Limited	62. Slim Tile Pvt. Ltd.	63. Yashveer Ceramic	64. Lexo Ceramic
65. Antiek Vitrified LLP	66. Solizo Vitrified Pvt. Ltd.	67. Yuvi Tiles Pvt. Ltd.	68. Lexoplus Ceramic
69. Antique Marbonite Pvt. Ltd.	70. Sologres Granito Pvt. Ltd.	71. Aaru Sanitary Wares	72. Lexus Granito India Limited
73. Ark Stone LLP	74. Solorex Tiles LLP	75. Antrix Sanitarywares	76. Lezwin Tiles LLP
77. Armano Vitrified LLP	78. Solostone Cera LLP	79. Apex Ceramics	80. Lichi Ceramic
81. Ascent Ceramica Pvt. Ltd.	82. Somany Fine Vitrified Pvt. Ltd.	83. Aquatop Ceramic	84. Lightcity Ceramic Pvt. Ltd.
85. Astila Ceramic Pvt. Ltd.	86. Soncera LLP	87. Bafit Sanitaryware LLP	88. Linia Ceramic LLP
89. Avalta Granito Private Limited	90. Sonex Vitrified LLP	91. Bathco Ceramic LLP	92. Livecity Ceramic Pvt. Ltd.
93. Axison Vitrified Pvt. Ltd.	94. Sorento Granito Pvt. Ltd.	95. Bathero Sanitary LLP.	96. Livon Ceramic
97. Axwell Granito Pvt. Ltd.	98. Soriso Granito LLP	99. Bell Sanitary Wares	100. Liza Tiles Pvt. Ltd.

101. Blizzard Ceramica LLP	102. Sparron Vitrified LLP	103. Brilliant Sanitaryware Private Limited	104. Logart Ceramic Pvt. Ltd.
105. Blizzard Vitrified LLP	106. Sparten Granito Pvt. Ltd.	107. Classy Sanitarywares	108. Lorex Ceramic
109. Blueart Granito Pvt. Ltd.	110. Spectrum Johnson Tiles Pvt. Ltd.	111. Conffi Sanitaryware Pvt. Ltd.	112. Lorians Ceramic Lp
113. Bluegress Porselano LLP	114. Spera Vitrified LLP	115. Corostar Bathware LLP	116. Lorica Tiles LLP
117. Bluezone Vitrified Pvt. Ltd.	118. Sperita Granito LLP	119. Coto Ceramic Pvt. Ltd.	120. Lorus Ceramic
121. Boffo Granito LLP	122. Spolo Ceramic Pvt. Ltd.	123. Cozy Sanitaryware LLP	124. Lotus Ceramic
125. Bonza Vitrified Pvt. Ltd.	126. Square Ceramic Pvt. Ltd.	127. Cura Sanitaryware LLP	128. Lumen Ceramic Pvt. Ltd.
129. Bravat Granito LLP	130. Stenford Ceramic	131. Delphi Ceramics	132. Luxurico Ceramic LLP
133. Bronze Granito LLP	134. Suncore Tiles Private Limited	135. Dovel Ceramics	136. Lycos Ceramic Pvt. Ltd.
137. Cadillac Granito Pvt. Ltd.	138. Sunflora Vitrified Pvt. Ltd.	139. Durley Saniware (Vida)	140. Mark Glaze Tiles Pvt. Ltd.
141. Capron Vitrified Pvt. Ltd.	142. Sunglare Vitrified Pvt. Ltd.	143. Eagle Ceramics	144. Max Ceramics Pvt. Ltd.
145. Caramia Granito LLP	146. Sunpark Granito Pvt. Ltd.	147. Ereto Sanitary	148. Maximo Ceramic
149. Clan Vitrified Pvt. Ltd.	150. Sunshine Tiles Company Pvt. Ltd.	151. Eros For Sanitaryware	152. Millennium Ceramic LLP
153. Classy Tiles LLP.	154. Sunshine Tiles Company Pvt. Ltd.	155. Euroca Industries	156. Million Ceramic
157. Clayart Granito LLP	158. Sunshine Tiles Company Pvt. Ltd.	159. Geobath Sanitaryware LLP	160. Mod Ceramic Industries Ltd. (Argil)

161. Claystone Granito Pvt. Ltd.	162. Sunworld Vitrified Pvt. Ltd.	163. Greta Bathware Pvt. Ltd.	164. Montana Tiles Pvt. Ltd.
165. Color Granito Pvt. Ltd.	166. Surani Vitrified Pvt. Ltd.	167. Havit Sanitry Ware	168. Montello Ceramic LLP
169. Comet Granito Pvt. Ltd.	170. Swell Granito LLP	171. Hem Ceramics	172. Motto Tiles Pvt. Ltd.
173. Commander Vitrified Pvt. Ltd.	174. Swizzer Ceamic Pvt. Ltd.	175. Home Decor Sanitary Complex	176. Mox Tiles LLP
177. Coner Granito Pvt. Ltd.	178. Symbosa Granito Pvt. Ltd.	179. Honest Ceramic Pvt. Ltd. (Endeka Bathware)	180. Mozaro Tiles LLP
181. Coral Ggranito Pvt. Ltd.	182. Taurus Tiles Pvt. Ltd.	183. Ivoc Sanitarywares	184. Mozzeco Tiles LLP
185. Coruso Vitrified Pvt. Ltd.	186. Titanium Vitrrified Pvt. Ltd.	187. I-Zec Sanitary Ware	188. Murano Tiles Pvt. Ltd.
189. Cosa Ceramics Pvt. Ltd.	190. Tocco Ceramic Pvt. Ltd.	191. Kacera Sanitaryware Pvt. Ltd.	192. Nageshwari Ceramic Pvt. Ltd.
193. Covertex Ceramica Private Limited	194. Varmora Ggranito Pvt. Ltd.	195. Kajaria Sanitaryware Private Limited	196. Neha Ceramic Industries
197. Creanza Ceramic Private Limited	198. Velbon Vitrified LLP	199. Kalyan Pottery Works	200. Nehani Tiles Pvt. Ltd.
201. Crevita Granito Pvt. Ltd.	202. Velloza Granito LLP	203. Lalpar Potters	204. Nexona Ceramic LLP
205. Cruso Granito Pvt. Ltd.	206. Velsaa Vitrified LLP	207. Lito Sanitary Wares	208. Nilkanth Glazed Pvt. Ltd. (Linoxa)
209. Cyan Granito LLP	210. Veritaas Granito LLP	211. Neo Ceramic	212. Nityarav Ceramic LLP
213. Delta Ceramic	214. Verona Granito Private Limited	215. Nexgen Sanitaryware LLP	216. Nobel Wall Tiles (Specto)
217. Donato Vitrified Pvt. Ltd.	218. Veto Ceramic Pvt. Ltd.	219. Nilcore Bath LLP	220. Nubel Ceramic

221. Duracon Vitrified Pvt. Ltd.	222. Vintage Tiles Pvt. Ltd.	223. Nobel Bathware LLP	224. Octiva Ceramic
225. Dureza Granito Pvt. Ltd.	226. Vita Granito Pvt. Ltd.	227. Nobel Sanitaryware	228. Olivia Ceramic Pvt. Ltd.
229. Elica Vitrified Pvt. Ltd.	230. White House Tiles Pvt. Ltd.	231. Orb Ceramic Pvt. Ltd.	232. Omano Tiles
233. Embito Granito LLP	234. Win-Tel Ceramics Pvt. Ltd.	235. Osaka Sanitary	236. Omexo Tiles
237. Emboza Granito Pvt. Ltd.	238. Wintop Vitrified Pvt. Ltd.	239. Osho Sanitarywares Pvt. Ltd.	240. Opwell Ceramic Pvt. Ltd.
241. Emcer Tiles Pvt. Ltd.	242. Zandros Granito LLP	243. Polo Sanitarywares	244. Orbit Cera Tiles Pvt. Ltd.
245. Eracon Vitrified	246. Zarko Granito Private Limited	247. Priya Ceramics	248. Orkay Ceramic LLP
249. Famous Vitrified Pvt. Ltd.	250. Zealtop Granito Pvt. Ltd.	251. Pupa Sanitry Industries Pvt. Ltd.	252. Orken Ceramic Pvt. Ltd.
253. Finolite Ceramic	254. Zed Vitrified Private Limited	255. Racy Sanitarywares	256. Oscar Ceramics
257. Finstone Granito Private Limited	258. Active Ceramic Pvt. Ltd.	259. Rameshwar Sanitary Ware	260. Oyo Ceramic Pvt. Ltd.
261. Fiorenza Granito Pvt. Ltd.	262. Airson Ceramic Industries	263. Rivera Ceramic	264. Panara Ceramic Private Limited
265. Flavour Granito LLP	266. Akrti Ceramic Pvt. Ltd.	267. Robb Sanitaryware LLP	268. Parker Tiles Pvt. Ltd.
269. Fusion Granito Pvt. Ltd.	270. Angel Ceramics Pvt. Ltd.	271. Samrat Sanitaryware Pvt. Ltd.	272. Penguin Ceramics
273. Geogres Tiles LLP	274. Antiqa Ceramic Pvt. Ltd.	275. Sanyo Ceramic	276. Platinum Ceramic Pvt. Ltd.
277. Granoland Tiles LLP	278. Antonova Tiles India Pvt. Ltd.	279. Scotlane Ceramics	280. Pulsar Tiles
281. Greencity Ceramic	282. Apple Tiles Pvt. Ltd.	283. Scoware Ceramic Pvt. Ltd.	284. Q-7 Ceramic LLP

285. Greenray Granito Pvt. Ltd.	286. Apricot Tiles India Pvt. Ltd.	287. Senisto Sanitaryware LLP	288. Qrax Ceramic LLP
289. Greenstone Granito Pvt. Ltd.	290. Aqval Ceramic	291. Sento Sanitarywares	292. Qulux Tiles LLP
293. Greenzone Granito Pvt. Ltd.	294. Arido Ceramic	295. Shri Nilkanth Industries	296. Ramos Ceramic Pvt. Ltd.
297. Gryphon Ceramics Pvt. Ltd.	298. Ashutosh Tiles Pvt. Ltd.	299. Sifon Ceramic	300. Range Ceramic Pvt. Ltd.
301. Hawk Granito Pvt. Ltd.	302. Aston Ceramic	303. Silora Ceramic LLP	304. Recore Ceramic
305. Hollis Vitrified Pvt. Ltd.	306. Audi Ceramic LLP	307. Simpolo Ceramics	308. Revenza Ceramic
309. Ibis Smart Marble Pvt. Ltd.	310. Auckland Ceramic Pvt. Ltd.	311. Skymate Sanitaryware (Selfie)	312. Rex Ceramic Pvt. Ltd.
313. Ibiza Tiles LLP	314. Axiom Ceramic Pvt. Ltd.	315. Snob Sanitary Ware	316. Rextron Ceramics Pvt. Ltd.
317. Icera Tiles LLP	318. Balaji Ceramic	319. Socca Sanitaryware LLP	320. Riga Ceramica Pvt. Ltd.
321. Icon Granito Pvt. Ltd.	322. Bej Ceramic	323. Solexo Ceramics	324. Rio Ceramic Pvt. Ltd.
325. Ikaa Granito Pvt. Ltd.	326. Benta Ceramic Pvt. Ltd.	327. Solitaire Sanitary Wares Pvt. Ltd.	328. Roar Ceramic LLP
329. Imlis Ceramica LLP	330. Bhabha Ceramic Pvt. Ltd.	331. Solo Ceramics	332. Roland Ceramic
333. Itacon Granito Pvt. Ltd.	334. Bhimani Ceramic Industries	335. Somany Sanitaryware Pvt. Ltd.	336. Rome Tiles
337. Italica Floor Tiles Pvt. Ltd.	338. Bicero Tiles LLP	339. Somex Ceramic	340. Rosabella Ceramic LLP
341. Italus Vitrified LLP	342. Canton Ceramic	343. Sona Ceramic	344. Rossa Tiles Pvt. Ltd.
345. Itcos Granito LLP	346. Capson Tiles Pvt. Ltd.	347. Sona Field Ceramic	348. Rotto Ceramic LLP

349. Itoli Granito LLP	350. Ceravat Ceramic	351. Sonam Ceramics (Soncera)	352. Rozzby Ceramik LLP
353. Jaxx Vitrified Pvt. Ltd.	354. Cibela Ceramic Pvt. Ltd. Parking	355. Sonara Sanitary Wares Pvt. Ltd.	356. Sadashiv Ceramic LLP
357. Jet Granito Private Limited	358. Cibela Vitrified Pvt. Ltd. (Cvl)	359. Sonet Ceramic	360. Sadbhav Ceramic
361. Kag Granito LLP	362. Coinn Tiles LLP	363. Sonet Sanitaryware	364. Safe Ceramic Pvt. Ltd.
365. Kamron Tiles LLP	366. Coral Ceramic Pvt. Ltd.	367. Sonex Ceramic	368. Saicon Tiles Pvt. Ltd.
369. Kera Vitrified LLP	370. Coral Plus Ceramic Pvt. Ltd.	371. Soyo Ceramic Pvt. Ltd.	372. Saimax Ceramic Pvt. Ltd.
373. Keval (Flais) Granito LLP	374. Corona Vitrified Pvt. Ltd.	375. Stylin Sanitarywares	376. Saiwin Ceramic Pvt. Ltd.
377. Kevin Ceramic Pvt. Ltd.	378. Croma Ceramic Pvt. Ltd.	379. Sun Ceramics	380. Salient Ceramic
381. Koyo Granito LLP	382. Deco Gold Glazed Tiles Ltd.	383. Sungold Ceramics	384. Salix Ceramic Pvt. Ltd.
385. Krypton Granito Pvt. Ltd.	386. Deepson Ceramic	387. Swede Ceramic LLP	388. Samsun Ceramic Pvt. Ltd.
389. Laffans Granito Pvt. Ltd.	390. Delfina Ceramic Pvt. Ltd.	391. Sweltos Sanitaryware LLP	392. Sanariya Ceramic LLP
393. Lakme Vitrified LLP	394. Dell Ceramic Pvt. Ltd.	395. Tathastu Vitrous	396. Sanskar Ceramics Pvt. Ltd. Unit-1
397. Lancosa Ceramic LLP	398. Delta Tiles Ltd.	399. Tessa Sanitary Wares	400. Santosh Cera Tiles
401. Land Decor Tiles LLP	402. Digicera Tiles LLP	403. Tita Sanitarywares Pvt. Ltd.	404. Santuro Ceramics LLP
405. Latigres Vitrified Pvt. Ltd.	406. Digital Ceramics Pvt. Ltd.	407. Tora Sanitarywares	408. Sanvis Ceramic Pvt. Ltd.
409. Lavish Granito Private Limited	410. Diliso Ceramic	411. Ultra(Trovine) Sanitary	412. Satyam Ceramics

413. Laxveer Ceramic LLP	414. Enzo Ceramic Pvt. Ltd.	415. Vishva Sanitary Wares (Belmonte)	416. Savino Ceramic Pvt. Ltd.
417. Lemorex Granito LLP	418. Excel Ceramic Pvt. Ltd.	419. Wagheshwar Tiles Company	420. Savion Ceramic (Qbo)
421. Lemstone Ceramic LLP	422. Fashion Ceramic	423. Watero Sanitary LLP	424. Savitra Tiles Pvt. Ltd.
425. Lemzon Granito LLP	426. Fea Ceramics	427. Wooga Ceramic Private Limited	428. Saxan Ceramic
429. Lenora Vitrified LLP	430. Finomax Ceramic	431. Abc Ceramic	432. Scotto Tiles LLP
433. Lenswood Ceramic LLP	434. Flora Ceramic Pvt. Ltd.	435. Accord Plus Ceramics Pvt. Ltd.	436. Secoora Tiles LLP
437. Lenz Ceramic Pvt. Ltd.	438. Freedom Ceramic Pvt. Ltd.	439. Acute Ceramic Pvt. Ltd.	440. Sega Ceramics Private Limited
441. Leopard Vitrified Pvt. Ltd.	442. Fresco Ceramic Pvt. Ltd.	443. Ad Mark Ceramic Ind	444. Sekol Tiles LLP
445. Lepono Porcelano LLP	446. Fresco Plus Ceramic Pvt. Ltd.	447. Ador Ceramics Pvt. Ltd.	448. Seleo Ceramic Pvt. Ltd.
449. Letic Vitrified Private Limited	450. Frita Ceramic Pvt. Ltd.	451. Aland Ceramic Pvt. Ltd.	452. Selvi Ceramics
453. Letoza Granito LLP	454. Glory Ceramic Pvt. Ltd.	455. Alcora Ceramic	456. Selza Ceramic Pvt. Ltd.
457. Levita Granito LLP	458. Goldcoin Ceramic	459. Alient Ceramics Pvt. Ltd.	460. Senior Ceramic
461. Lexus Granito India Ltd.	462. Graystone Ceramic LLP	463. Allix Ceramic Pvt. Ltd.	464. Senis Ceramic Private Limited
465. Lezora Vitrified Pvt. Ltd.	466. Greenstone Granito Pvt. Ltd.	467. Amodh Ceramic Pvt. Ltd.	468. Sepal Ceramic
469. Lgf Vitrified Pvt. Ltd.	470. Heelcera Tiles Pvt. Ltd.	471. Amora Ceramics Pvt. Ltd.	472. Sepal Tiles Pvt. Ltd.
473. Lioli Ceramica	474. Hilltop Ceramic	475. Amora Tiles Pvt. Ltd.	476. Seron Ceramics Pvt. Ltd.

477. Liva Ceramics	478. Icolux Porcelano LLP	479. Ample Ceramic	480. Seven Ceramics
481. Livenza Granito LLP	482. Itawa Tiles LLP	483. Amrut Ceramic	484. Sevenza Ceramic
485. Livolla Granito LLP	486. Jai Ganesh Vitrified Pvt. Ltd.	487. Anmol Ceramic	488. Sezanza Ceramic
489. Lizzart Granito LLP	490. Jayco Ceramic	491. Antila Ceramic Pvt. Ltd.	492. Sherwin Tiles Pvt. Ltd.
493. Locero Ceramic Pvt. Ltd.	494. Kailashdarshan Tiles LLP	495. Aqsa Ceramic LLP	496. Shivshakti Ceramic Pvt. Ltd.
497. Lonix Ceramica LLP	498. Kaveri Ceramic	499. Aquila Ceramic Pvt. Ltd.	500. Shravya Ceramic LLP
501. Lorence Vitrified LLP	502. Keda Ceramic Pvt. Ltd.	503. Arise Ceramic Pvt. Ltd.	504. Shubham Ceramic
505. Lorenzo Vitrified Tiles Pvt. Ltd.	506. Koradiya Ceramic Pvt. Ltd.	507. Arix Ceramic	508. Shukanceramic Pvt. Ltd.
509. L-Tile Granito LLP	510. Landgrace Ceramic	511. Arkiton Tiles LLP	512. Sico Ceramic Pvt. Ltd.
513. Luften Tiles LLP	514. Landmark Tiles Pvt. Ltd.	515. Arrone Ceramic	516. Signature Ceramic Pvt. Ltd.
517. Luxgres Ceramica LLP	518. Lanford Ceramic Pvt. Ltd.	519. Art Tile LLP	520. Silicon Ceramics
521. Makson Vitrified LLP	522. Larson Ceramic	523. Artiz Ceramics Pvt. Ltd.	524. Silvenia Ceramic Pvt. Ltd.
525. Maps Granito Pvt. Ltd.	526. Leadsun Ceramic LLP	527. Asta Ceramic Pvt. Ltd.	528. Silventa Ceramic Tiles Pvt. Ltd.
529. Marbilano Surfaces LLP	530. Legend Ceramic Pvt. Ltd.	531. Astis Ceramic LLP	532. Silverpearl Tiles I Pvt. Ltd.
533. Marbilano Tiles LLP	534. Lemorex Granito LLP	535. Astonia Ceramic Pvt. Ltd.	536. Silverstone Ceramic
537. Marfil Tiles LLP	538. Lexico Ceramic	539. Atom Ceramic	540. Simbel Ceramic Private Limited

541. Max Granito Pvt. Ltd.	542. Lexolite Ceramic LLP	543. Avenger Ceramic	544. Simken Ceramic Pvt. Ltd.
545. Mazzini Tiles LLP	546. Lgf Vitrified Pvt. Ltd.	547. Avens Tiles LLP	548. Simpan Ceramic Pvt. Ltd.
549. M-Bo Granito LLP	550. Linux Tiles Pvt. Ltd.	551. Avia Ceramic Pvt. Ltd.	552. Simplon Ceramic Pvt. Ltd.
553. Mega Vitrified Private Limited	554. Livanto Ceramic Pvt. Ltd.	555. Avlon Ceramic Pvt. Ltd.	556. Simpulo Wall
557. Megacity Vitrified LLP	558. Livoxi Ceramica	559. Axoli Tiles Pvt. Ltd.	560. Sipoc Ceramic
561. Metrocity Tiles Pvt. Ltd.	562. Logan Ceramic	563. Big Tiles	564. Sirium Ceramic Pvt. Ltd.
565. Metropole Tiles Pvt. Ltd.	566. Lorem Tiles Pvt. Ltd.	567. Biscon Tiles LLP	568. Sisam Ceramics Pvt. Ltd.
569. Millennia Ceramica Pvt. Ltd.	570. Lovato Ceramic Pvt. Ltd.	571. Blackberry Tiles Pvt. Ltd.	572. Sky Ceramic Pvt. Ltd.
573. Millennium Granito India Pvt. Ltd.	574. Lovin Tiles LLP	575. Blue Lake Ceramic	576. Slogan Ceramic
577. Millennium Tiles LLP	578. Loyal Ceramic LLP	579. Bluewin Tile LLP	580. Smile Ceramic Pvt. Ltd.
581. Millennium Vitrified Tiles Pvt. Ltd.	582. Lucaso Ceramic Pvt. Ltd.	583. Bluezone Tiles LLP	584. Sober Plus Ceramics
585. Milo Tile LLP	586. Lunar Ceramics	587. Boss Ceramics	588. Soffia Ceramic
589. Monarch Ceramic	590. Luton Ceramic Pvt. Ltd.	591. Calypso Ceramic Pvt. Ltd.	592. Solaris Ceramics Pvt. Ltd.
593. Monza Granito Pvt. Ltd.	594. Magic Ceramic	595. Capstone Ceramics India LLP	596. Solarium Ceramic Pvt. Ltd.
597. Motto Stone Private Limited	598. Magnum Ceramics Pvt. Ltd.	599. Captile LLP	600. Solenta Ceramic LLP

601. Mozart Vitrified Pvt. Ltd.	602. Marsal Ceramic Industries	603. Captiva Ceramic Industries	604. Solvish Ceramic LLP
605. Mozilla Granito LLP	606. Maruti Gold Industries	607. Cebon Ceramic Pvt. Ltd.	608. Sonex Industries
609. Multistone Granito Pvt. Ltd.	610. Matrix Ceramic	611. Cefone Ceramic LLP	612. Sonic Ceramic Pvt. Ltd.
613. Neelson Ceramic LLP	614. Mb Ceramic LLP	615. Ceracon Tiles	616. Sony Ceramics
617. Neelson Proslino LLP	618. Megatron Ceramic Pvt. Ltd.	619. Color Tiles Pvt. Ltd.	620. Speno Ceramic
621. Nessa Vitrified LLP	622. Metro Ceramic	623. Commander Ceramic Ind.	624. Spentika Ceramic Pvt. Ltd.
625. New Pearl Vitrified Pvt. Ltd.	626. Metrostar Tiles LLP	627. Coral Gold Tiles Pvt. Ltd.	628. Spenzen Ceramic Pvt. Ltd.
629. New Vardhman Vitrified Pvt. Ltd.	630. Metroworld Tiles Pvt. Ltd.	631. Corial Ceramic Pvt. Ltd.	632. Spenzzcer Ceramic Pvt. Ltd.
633. Nexion International Pvt. Ltd.	634. Millennium Vitrified Tiles Pvt. Ltd.	635. Crizal Tiles LLP	636. Spice Ceramic Pvt. Ltd.
637. Nextile Marbosys Pvt. Ltd.	638. Mitco Ceramics	639. Cyber Ceramics	640. Spinora Tiles Pvt. Ltd.
641. Nice Ceramic Pvt. Ltd.	642. Moral Ceramic Pvt. Ltd.	643. Cygen Ceramic LLP	644. Stefina Ceramic Pvt. Ltd.
645. Noken Vitrified Pvt. Ltd.	646. Namo Ceramics	647. Delton Ceramic Pvt. Ltd.	648. Strawberry Ceramic Pvt. Ltd.
649. Notto Granito LLP	650. Nelco Ceramics	651. Devanto Ceramic	652. Stream Ceramic Private Limited
653. Oasis Tiles LLP	654. Ocean Ceramics Pvt. Ltd.	655. Digicera Tiles LLP	656. Stylem Tiles LLP
657. Oasis Vitrified Pvt. Ltd.	658. Olivia Ceramic Pvt. Ltd.	659. Doll Ceramic Pvt. Ltd. (Nasa Ceramic)	660. Subway Tiles LLP

661. Olwin Tiles India Pvt. Ltd.	662. Om Ceramic Industries	663. Dolphin Tile Concept	664. Success Ceramic Pvt. Ltd.
665. Onery Tiles LLP	666. Omen Vitrified Pvt. Ltd.	667. Dunexo Ceramic Pvt. Ltd.	668. Sunbond Ceramic Pvt. Ltd.
669. Orinda Granito LLP	670. Omex Ceramic	671. Eddica Ceramics LLP	672. Sunface Ceramic
673. Orinda Industries LLP	674. Opal Ceramic	675. Ediz Ceramic Pvt. Ltd.	676. Sunfame Ceramic Pvt. Ltd.
677. Passion Vitrified Pvt. Ltd.	678. Optel Ceramics Pvt. Ltd.	679. Eurocoin Ceramics Pvt. Ltd.	680. Sungracia Tiles Pvt. Ltd.
681. Perth Ceramic Pvt. Ltd.	682. Orange Ceramic	683. Evona Wall Tiles LLP	684. Sunland Ceramic Private Limited
685. Pioneer Ceramic Industries	686. Orento Ceramic	687. Exora Tiles LLP	688. Sunmark Ceramic
689. Platina Vitrified Pvt. Ltd.	690. Orfina Ceramic Pvt. Ltd.	691. Exotica Ceramic Pvt. Ltd.	692. Sunquero Ceramic
693. Proton Granito Pvt. Ltd.	694. Parcos Tiles LLP	695. Fabulla Ceramics Pvt. Ltd.	696. Sunraj Ceramic Pvt. Ltd.
697. Quro Vitrified Pvt. Ltd.	698. Plazma Granito Pvt. Ltd.	699. Face Ceramics Pvt. Ltd.	700. Sunray Tiles Pvt. Ltd.
701. Qutone Ceramic Pvt. Ltd.	702. Radiant Ceramic	703. Fame Ceramic Pvt. Ltd.	704. Sunrise Ceramic Pvt. Ltd.
705. Ramest Ceramic LLP	706. Real Ceramic Pvt. Ltd.	707. Famous Ceramic Industries	708. Supergres Ceramic LLP
709. Ramest Granito LLP	710. Rikon Ceramics	711. Favourite Plus Ceramic Pvt. Ltd.	712. Supergres Tiles LLP
713. Ramoji Granite Pvt. Ltd.	714. Rockland Ceramic LLP	715. Fenix Ceramic	716. Superior Ceramica
717. Real Ceramic Pvt. Ltd.	718. Romex Tiles Pvt. Ltd.	719. Finolite Ceramic	720. Swat Ceramic Pvt. Ltd.

721. Real Granito Pvt. Ltd.	722. Roy Ceramics	723. Flecto Ceramic Pvt. Ltd.	724. Sweet Ceramic Pvt. Ltd.
725. Redstone Granito Pvt. Ltd.	726. Royalica Tiles	727. Florex Ceramic Pvt. Ltd.	728. Swidan Ceramic
729. Renite Vitrified Pvt. Ltd.	730. Safilo Ceramics	731. Florice Ceramic LLP	732. Swim Ceramic
733. Rexsona Tiles Pvt. Ltd.	734. Saheb Ceramic Pvt. Ltd.	735. Florida Ceramic	736. Tecon Tiles Pvt. Ltd.
737. Rey Cera Creation Pvt. Ltd.	738. Salon Ceramic Pvt. Ltd.	739. Foram Glazed Tiles	740. Tilegres Ceramics
741. Rich Vitrified Private Limited	742. Santro Ceramics	743. G -Tone Tiles LLP	744. Torino Tiles LLP
745. Rollza Granito LLP	746. Sayona Ceramic	747. Gemstone Ceramic LLP	748. Uday Industries
749. Rosata Vitrified Pvt. Ltd.	750. Segal Ceramic Private Limited	751. Genuine Ceramic Pvt. Ltd.	752. Unirama Ceramic LLP
753. Roton Vitrified Pvt. Ltd.	754. Setmax Ceramic	755. Geotech Ceramic	756. Vadsola Ceramic
757. Rozark Granito LLP	758. Shagun Ceramics	759. Glossy Tiles / My Tile	760. Valencia Ceramic Pvt. Ltd.
761. Sanford Vitrified Pvt. Ltd.	762. Shallow Ceramic Pvt. Ltd.	763. Gravity Ceramic Pvt. Ltd.	764. Ve-7 Ceramic
765. Sanskar Ceramics Pvt. Ltd. Unit-2	766. Shapphire Ceramic Pvt. Ltd.	767. Grenic Tiles Pvt. Ltd.	768. Veganto Ceramic
769. Sanvis Ceramic Pvt. Ltd.	770. Shukn Plus Ceramic	771. Gress Ceramica Pvt. Ltd.	772. Velox Ceramic
773. Sarju Vitrified Pvt. Ltd.	774. Simora Tiles LLP	775. Greta Ceratech Pvt. Ltd.	776. Venice Ceramics
777. Savino Granito Pvt. Ltd.	778. Sizzle Ceramic	779. Gris Ceramic LLP	780. Vento Ceramic
781. Savio Ceramica Pvt. Ltd.	782. Skymax Ceramic	783. G-Top Designer Tiles	784. Vivanta Ceramic Pvt. Ltd.
785. Scientifica Tiles LLP	786. Small Johnson Floor Tiles Pvt. Ltd.	787. Harisun Ceramic Pvt. Ltd.	788. Wallcera Tiles Pvt. Ltd.

789. Sega Granito LLP	790. Sober Ceramics	791. Hem Ceramics	792. Wallmark Ceramic Industry
793. Segam Tiles Pvt. Ltd.	794. Solid Johnson Floor Tiles Pvt. Ltd.	795. Hexa Ceramic Pvt. Ltd.	796. Wallstone Ceramic
797. Sento Vitrified LLP	798. Soriso Ceramics Pvt. Ltd.	799. Hillstone Ceramic Pvt. Ltd.	800. Welcome Mineral Pvt. Ltd.
801. Sentosa Granito Pvt. Ltd.	802. Spa Ceramic Pvt. Ltd.	803. Himat Glazed Tiles	804. Welcome Tiles Private Limited
805. Seron Granito Pvt. Ltd.	806. Spentagon Ceramic Pvt. Ltd.	807. Himsun Ceramic	808. Wellona Ceramic LLP
809. Sez Vitrified Pvt. Ltd.	810. Spento Floor Tiles Pvt. Ltd.	811. Hitco Ceramics (India)Pvt. Ltd.	812. Whitegold Ceramics Pvt. Ltd.
813. Shreeji Ceramic Industries	814. Stenford (Godwin) Ceramik	815. Indesign Ceramics LLP	816. Windson Ceramic
817. Shreeji Vitrified Pvt. Ltd.	818. Stonza Ceramic Pvt. Ltd.	819. Itaca Ceramic Pvt. Ltd.	820. Winmax Plus Ceramic Pvt. Ltd.
821. Shreejiworld Ceramic LLP	822. Suman Ceramics	823. Italake Ceramic Pvt. Ltd.	824. Winsun Ceramic Pvt. Ltd.
825. Shreem Vitrified Pvt. Ltd.	826. Sunbright Ceramic Pvt. Ltd.	827. Itile LLP	828. Win-Tel Ceramics Pvt. Ltd.
829. Shubh Tiles Pvt. Ltd.	830. Sungloss Ceramic Industries	831. Ivanta Ceramics LLP	832. Wintouch Ceramic
833. Silk Ceramics	834. Sunora Ceramic Industries	835. Iyota Tiles LLP	836. Xpertceramic
837. Silk Touch Vitrified Pvt. Ltd.	838. Suntel Ceramic Pvt. Ltd.	839. Jubely Tilesh LLP	840. Zibon Ceramic Pvt. Ltd.
841. Silon Granito LLP	842. Sunton Ceramic Pvt. Ltd.	843. Kalyan Glazed Tiles	844. Simanto Vitrified LLP

845. Superior Ceramica	846. Keezia Tiles LLP. (Emfio Tiles)	847. Superstar Ceramic	848. Kitco Ceramic
849. Simer International LLP			

Sabarkantha District Ceramics Association

1. Oracle Granito Ltd	2. Rewassa Ceramic Pvt Ltd	3. Signova Ceramic (Arina)	4. Asian Granito India Ltd
5. V R N Tiles Pvt Ltd	6. Santro Tiles Pvt Ltd	7. Sonata Tiles Pvt Ltd	8. Century Tiles Pvt Ltd
9. Ariston Tiles Ltd	10. Exaro Tiles Ltd	11. Adisan Tiles Ltd	12. Kethrose Tiles Ltd
13. Amezon Ceramic Pvt Ltd	14. Asian Granito India Ltd		

Attachment-D

List of producers that expressed support pre-initiation

1. Ajveto Manufacturing Pvt. Ltd.	2. Emcer Tiles Pvt. Ltd.	3. Lorenzo Vitrified Pvt. Ltd.	4. Simanto Vitrified Pvt. Ltd.
5. Acecon Vitrified Pvt. Ltd.	6. Eraconvitrified Pvt. Ltd.	7. Maps Granito Pvt. Ltd.	8. Simola Vitrified Pvt. Ltd.
9. Admin Vitrified Pvt. Ltd.	10. Exxaro Tiles Pvt. Ltd.	11. Mega Vitrified Pvt. Ltd.	12. Simolex Ceramic Pvt. Ltd.
13. Affil Vitrified Pvt. Ltd.	14. Famous Vitrified Pvt. Ltd.	15. Millennium Tiles LLP	16. Simpolo Vitrified Pvt. Ltd.
17. Ajita-Sil-Chem Pvt. Ltd.	18. Finolite Ceramic	19. Monza Granito Pvt. Ltd.	20. Sisam Granito LLP
21. Alfa Vitrified Pvt. Ltd.	22. Fiorenza Granito Pvt. Ltd.	23. Mozart Vitrified Pvt. Ltd.	24. Siyaram Granito Pvt. Ltd.
25. Alfanso Vitrified Pvt. Ltd.	26. Fusion Granito Pvt. Ltd.	27. Multistone Granito Pvt. Ltd.	28. Siyaram Vitrified Pvt. Ltd.
29. Ambai Vitrified Pvt. Ltd.	30. Hawk Granito Pvt. Ltd.	31. Neelson Ceramic LLP	32. Skajen Vitrified Pvt. Ltd.
33. Ascent Ceramica Pvt. Ltd.	34. Hollis Vitrified Pvt. Ltd.	35. Nexion International Pvt. Ltd.	36. Slim Tiles Pvt. Ltd.
37. Asian Granito India Limited	38. Icon Granito Pvt. Ltd.	39. Noken Vitrified Pvt. Ltd.	40. Small Johnson Floor Tiles Pvt. Ltd.
41. Bicero Tiles LLP	42. Ikaa Granito Pvt. Ltd.	43. Notto Granito LLP	44. Solizo Vitrified Pvt. Ltd.
45. Blue Art Granito Pvt. Ltd.	46. Itacon Granito Pvt. Ltd.	47. Oasis Vitrified Pvt. Ltd.	48. Somany Fine Vitrified Tiles Pvt. Ltd.
49. Bluezone Vitrified Pvt. Ltd.	50. Italus Vitrified LLP	51. Olwin Tiles (India) Pvt. Ltd.	52. Spolo Ceramic Pvt. Ltd.
53. Bravat Granito LLP	54. Kera Vitrified LLP	55. Oracle Granito Limited	56. Stefina Vitrified Pvt. Ltd.
57. Bonza Vitrified Pvt. Ltd.	58. Koyo Granito LLP	59. Orinda Granito Limited	60. Suncore Tiles Pvt. Ltd.

61. Bronze Granito LLP	62. Krypton Granito LLP	63. Passion Vitrified Pvt. Ltd.	64. Sunflora Vitrified Tiles Pvt. Ltd.
65. Cadillac Granito Pvt. Ltd.	66. Lakme Vitrified LLP	67. Perth Ceramic Pvt. Ltd.	68. Sunflare Vitrified Tiles Pvt. Ltd.
69. Capron Vitrified Pvt. Ltd.	70. Latigres Vitrified Pvt. Ltd.	71. Platina Vitrified Pvt. Ltd.	72. Sunpark Granito Pvt. Ltd.
73. Clan Vitrified Pvt. Ltd.	74. Lavish Granito Pvt. Ltd.	75. Proton Granito Pvt. Ltd.	76. Sunworld Vitrified Pvt. Ltd.
77. Classy Tiles LLP	78. Laxveer Ceramic LLP	79. Qutone Ceramic Pvt. Ltd.	80. Swezzer Ceramic Pvt. Ltd.
81. Claystone Granito Pvt. Ltd.	82. Laffans Granito Pvt. Ltd.	83. Ramest Granito LLP	84. Taurus Tiles Pvt. Ltd.
85. Color Granito Pvt. Ltd.	86. Lemorex Granito LLP	87. Redstone Granito Pvt. Ltd.	88. Velbon Vitrified LLP
89. Comet Granito Pvt. Ltd.	90. Lemzon Granito LLP	91. Rich Vitrified Pvt. Ltd.	92. Tocco Ceramics Pvt. Ltd.
93. Cosa Ceramics Pvt. Ltd.	94. Lenora Vitrified LLP	95. Ramoji Granite Pvt. Ltd.	96. Veritaas Granito LLP
97. Coral Granito Pvt. Ltd.	98. Leopart Vitrified Pvt. Ltd.	99. Silk Touch Vitrified Pvt. Ltd.	100. Varmora Granito Pvt. Ltd.
101. Creanza Ceramic Pvt. Ltd.	102. Levita Granito LLP	103. Sega Granito LLP	104. Vita Granito Pvt. Ltd.
105. Crevita Granito Pvt. Ltd.	106. Lexus Granito India Limited	107. Sanskar Ceramics Pvt. Ltd.	108. Win-Tel Ceramics Pvt. Ltd.
109. Cruso Granito Pvt. Ltd.	110. Lezora Vitrified Pvt. Ltd.	111. Sarju Vitrified Pvt. Ltd.	112. Wintop Vitrified Pvt. Ltd.
113. Crystal Ceramic Industries Pvt. Ltd.	114. Livolla Granito LLP	115. Segam Tiles Pvt. Ltd.	116. Zed Vitrified Pvt. Ltd.
117. Dureza Granito Pvt. Ltd.	118. Lizzart Granito LLP	119. Sento Vitrified LLP	120. Ikaa Granito Pvt. Ltd.

121. Elica Vitrified Pvt. Ltd.	122. Locero Ceramic Pvt. Ltd.	123. Sentosa Granito Pvt. Ltd.	124. Shreem Vitrified Pvt. Ltd.
125. Emboza Granito Pvt. Ltd.			

Attachment-E

List of producers that filed requests for continuation of duty post hearing

1. Abroad Vitrified Pvt. Ltd.	2. Flavour Granito LLP	3. Neelson Ceramic LLP	4. Shreeji Ceramic Industries
5. Accord Vitrified Pvt. Ltd.	6. Fusion Granito Pvt. Ltd.	7. Neha Ceramic Industries	8. Shreeji Vitrified Pvt. Ltd.
9. Acecone Vitrified Pvt. Ltd.	10. Hawk Granito Pvt. Ltd.	11. Nehani Tiles Pvt. Ltd.	12. Shreem Vitrified Pvt. Ltd.
13. Admin Vitrified Pvt. Ltd.	14. Hollis Vitrified Pvt. Ltd.	15. Nessa Vitrified LLP	16. Silk Touch Vitrified Pvt. Ltd.
17. Alliance Vitrified Pvt. Ltd.	18. IBIS Smart Marble Pvt Ltd.	19. Nice Ceramic Pvt. Ltd.	20. Simero Vitrified Pvt. Ltd.
21. Ambani Vitrified Tiles	22. ICON Granito Pvt. Ltd.	23. Noken Vitrified Pvt. Ltd.	24. Simola Tiles LLP
25. Armano Vitrified LLP	26. Italica Floor Tiles Pvt. Ltd.	27. Notto Granito LLP	28. Simola Vitrified Pvt. Ltd.
29. Axison Vitrified Pvt. Ltd.	30. JET Granito Pvt. Ltd.	31. Olwin Tiles (India) Pvt. Ltd.	32. Simpolo Vitrified Pvt. Ltd.
33. Axwell Granito Pvt. Ltd.	34. Kamron Tiles LLP	35. Orinda Granito LLP	36. Siyaram Granito Pvt. Ltd.
37. Blueart Granito Pvt. Ltd.	38. Kera Vitrified LLP	39. Orinda Industries LLP	40. Skajen Vitrified Pvt. Ltd.
41. Bonza Vitrified Pvt. Ltd.	42. Kordiya Ceramic Pvt. Ltd.	43. Passion Vitrified Pvt. Ltd.	44. Small Johnson Floor Tiles Pvt. Ltd.
45. Bravat Granito LLP	46. Lakme Vitrified LLP	47. Perth Ceramic Pvt. Ltd.	48. Solizo Vitrified Pvt. Ltd.
49. Bravat Granito LLP	50. Latigres Vitrified Pvt. Ltd.	51. Proton Granito Pvt. Ltd.	52. Sparten Granito Pvt. Ltd.
53. Bronze Granito LLP	54. Lemzon Granito LLP	55. Ramest Granito LLP	56. Spera Vitrified LLP
57. Capron Vitrified Pvt. Ltd.	58. Lenswood Ceramics LLP	59. Ramoji Granite Pvt. Ltd.	60. Sperita Granito LLP
61. Clan Vitrified Pvt. Ltd.	62. Levita Granito LLP	63. Redstone Granito Pvt. Ltd.	64. Stenford Ceramic
65. Claystone Granito Pvt. Ltd.	66. Lezora Vitrified Pvt. Ltd.	67. Rexsona Tiles Pvt. Ltd.	68. Sunworld Vitrified Pvt. Ltd.

69. Color Granito Pvt. Ltd.	70. Livolla Granito LLP	71. Rich Vitrified Pvt. Ltd.	72. Taurus Tiles Pvt. Ltd.
73. Comet Granito Pvt. Ltd.	74. Marfil Tiles LLP	75. Rosata Vitrified Pvt. Ltd.	76. Velloza Granito LLP
77. Commander Vitrified Pvt. Ltd.	78. Maruti Gold Industries	79. Sanford Vitrified Pvt. Ltd.	80. Veritaas Granito LLP
81. Creanza Ceramic Pvt. Ltd.	82. M-BO Granito LLP	83. Savino Granito Pvt. Ltd.	84. Verona Granito Pvt. Ltd.
85. Crevita Granito Pvt. Ltd.	86. Mega Vitrified Pvt. Ltd.	87. Segam Tiles Pvt. Ltd.	88. Veto Ceramic Pvt. Ltd.
89. Duracon Vitrified Pvt. Ltd.	90. Millenium Granito India Pvt. Ltd.	91. Sento Vitrified LLP	92. Victory Floor Tiles Pvt. Ltd.
93. Dureza Granito Pvt. Ltd.	94. Millenium Vitrified Tiles Pvt. Ltd.	95. Sentosa Granito Pvt. Ltd.	96. Wintop Vitrified Pvt. Ltd.
97. Elica Vitrified Pvt. Ltd.	98. Milo Tile LLP	99. Sez Vitrified Pvt. Ltd.	100. Zed Vitrified Pvt. Ltd.
101. Famous Vitrified Tiles Pvt. Ltd.	102. Monarch Ceramic		