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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No. 05/2023-Customs (ADD)

New Delhi, the 19<sup>th</sup> April, 2023

G.S.R. ...(E).- Whereas, in the matter of “Vinyl Tiles, other than in roll or sheet form” (hereinafter referred to as the subject goods), falling under heading 3918 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR, Taiwan and Vietnam and imported into India, the designated authority in its final findings, *vide* notification F. No. 06/17/2021-DGTR, dated the 23<sup>rd</sup> January, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 23<sup>rd</sup> January, 2023, has come to the conclusion, *inter alia* that-

- (i) the product under consideration has been exported to India at a price below normal value, thus resulting in dumping;
- (ii) the dumping of the subject goods has materially retarded the establishment of domestic industry in India;
- (iii) the volume of the subject imports has increased even after commencement of the commercial production in India,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in, or exported from the China PR and Taiwan and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the heading item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

**TABLE**

S.N.	Heading	Description	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	3918	Luxury Vinyl Tiles*	China PR	Any country, including China PR	Any	2.05	Square Meter	USD
2.	- do -	- do -	Any country other than China PR or Taiwan	China PR	Any	2.05	Square Meter	USD
3.	- do -	- do -	Taiwan	Any country, including China PR	Any	1.44	Square Meter	USD
4	- do -	- do -	Any country other than China PR or Taiwan	Taiwan	Any	1.44	Square Meter	USD

\* “Vinyl Tiles other than in roll or sheet form” having minimum tile thickness of 2.5 mm and a maximum tile thickness of 8 mm (without considering the cushion), with protective layer having thickness in range of 0.15 mm to 0.7 mm; also known in market parlance as luxury vinyl tiles, luxury vinyl flooring, stone plastic composite, SPC, PVC flooring tiles, PVC tiles, rigid vinyl tiles or rigid vinyl flooring.

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

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

[F. No. CBIC-190354/48/2023-TRU Section-CBEC]

(Vikram Vijay Wanere)  
Under Secretary to the Government of India