ANTI-DUMPING / FINAL FINDINGS

DGTR recommends anti-dumping duty on TPU paint protection film from China

DGTR recommends a five-year anti-dumping duty of USD 18,504 to USD 34,027 per MT on TPU-based surface and paint protection film from China.

THE DIRECTORATE GENERAL of Trade Remedies (DGTR) has issued final findings, dated June 12, 2026 (Case No. AD (OI) – 15/2025), in the anti-dumping investigation concerning imports of Thermoplastic Polyurethane (TPU) based Surface/Paint Protection Film originating in or exported from China. The investigation was initiated on June 16, 2025 on an application by Garware Hi-Tech Films Limited, the sole Indian producer of the product.

KEY FACTS

MEASURE
Anti-dumping

STAGE
Final findings

COUNTRIES
China

DATED
June 12, 2026

REFERENCES

CASE No. AD (OI) – 15/2025

F. No. 6/17/2025-DGTR

CG-DL-E-25062026-273819

HS CODES 26

39095000	39191000
39199010	39199090
39201019	39201099
39206190	39206290
39206919	39206922
39206929	39206939
39206999	39209490
39209912	39209919
39209939	39209991
39209999	39211310
39211390	39211900

DGTR recommends anti-dumping duty on TPU paint protection film from China

CASE No. AD (OI) – 15/2025 · Final findings · June 12, 2026

The Directorate General of Trade Remedies (DGTR) has issued final findings, dated June 12, 2026 (Case No. AD (OI) – 15/2025), in the anti-dumping investigation concerning imports of Thermoplastic Polyurethane (TPU) based Surface/Paint Protection Film originating in or exported from China. The investigation was initiated on June 16, 2025 on an application by Garware Hi-Tech Films Limited, the sole Indian producer of the product.

The film is used mainly in the automotive sector to protect painted surfaces from scratches, stone chips and weathering. DGTR rejected requests to exclude colored film, 1.83-meter-wide film, film above 200 microns, sunroof film and performance-based variants, and clarified that standalone uncoated or base TPU film is outside the scope. Seven Chinese producers cooperated, and DGTR examined a sample of the three with the largest export volumes.

The period of investigation was calendar year 2024. DGTR found dumping margins from 50-100% to 300-350% for the sampled producers, 200-250% for the other cooperating producers and 400-450% for all others. Imports from China rose from 36 MT in 2021-22 to 492 MT in the period of investigation, at landed prices well below the domestic industry's selling price. The domestic industry grew its production and sales but incurred losses in the period of investigation, and DGTR found that the dumped imports caused material injury.

DGTR recommends a duty for 5 years of USD 22,353 per MT for Nar Coating Technology, USD 31,141 per MT for Nantong NKODA, USD 18,504 per MT for Avery Dennison (China), USD 26,126 per MT for four non-sampled cooperating producers, and USD 34,027 per MT for all others and for goods of other origin exported from China. The individual rates apply only against a commercial invoice carrying a declaration, signed by an official of the invoicing entity, that names the producer. The five-year period would run from the date of the notification to be issued by the Central Government.

Measure	Anti-dumping
Stage	Final findings
Case number	CASE No. AD (OI) – 15/2025
File number	F. No. 6/17/2025-DGTR
Dated	June 12, 2026
Published in the Gazette	June 13, 2026
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Gazette ID	CG-DL-E-25062026-273819
Product	Thermoplastic Polyurethane (TPU) based Surface/Paint Protection Film
What it covers	TPU-based surface/paint protection film, used primarily in the automotive sector to protect painted surfaces against scratches, stone chips, abrasion, weathering and environmental damage. Standalone uncoated or base TPU film is excluded. Requests to exclude colored film, film of 1.83 meter width, film above 200 microns, sunroof film and performance-based variants were rejected; the PCN methodology is based on color ("Transparent" or "Colour") and finish ("Gloss" or "Matt").
Customs codes	39095000, 39191000, 39199010, 39199090, 39201019, 39201099, 39206190, 39206290, 39206919, 39206922, 39206929, 39206939, 39206999, 39209490, 39209912, 39209919, 39209939, 39209991, 39209999, 39211310, 39211390, 39211900, 39219029, 39219099, 39269069, 39269099
Countries	China
Applicant	Garware Hi-Tech Films Limited
Period of investigation	1st January 2024 to 31st December 2024 (12 months)
Injury period	1st April 2021 to 31st March 2022, 1st April 2022 to 31st March 2023, 1st April 2023 to 31st March 2024 and POI
Findings	• Seven producers/exporters from China cooperated; the Authority resorted to sampling under Rule 17(3) and selected three producers with the largest export volumes: Nar Coating Technology Co., Ltd., Nantong NKODA Polyurethane Technology Co. Ltd. and Avery Dennison (China) Co., Ltd. • No cooperating producer claimed market economy treatment, and normal value was determined under paragraph 7 of Annexure I on the basis of the applicant's cost of production with selling, general and administrative expenses and reasonable profit. • The dumping margin is 150-200% for Nar Coating Technology Co., Ltd., 300-350% for Nantong NKODA Polyurethane Technology Co. Ltd., 50-100% for Avery Dennison (China) Co., Ltd., 200-250% for non-sampled cooperative producers and 400-450% for others. • The injury margin is 50-100% for Nar Coating Technology Co., Ltd. and Avery Dennison (China) Co., Ltd., 200-250% for Nantong NKODA Polyurethane Technology Co. Ltd., 150-200% for non-sampled cooperative producers and 250-300% for others.

- Imports from China rose from 36 MT in 2021-22 to 492 MT in the POI, while imports from other countries fell from 46 MT to 34 MT; the share of China in total imports rose from 44% to 93%.
- Price undercutting was positive throughout the injury period, in the range of 200-300% in the POI, and the domestic industry's selling price was below its cost of sales in every period except 2022-23.
- The domestic industry, the sole Indian producer, expanded production and sales but incurred financial losses, negative cash profits and negative return on capital employed in the POI, with a market share the Authority describes as less than one-quarter.
- The Authority found that start-up costs, capacity expansion, non-subject imports and the other factors raised do not break the causal link between the dumped imports and the injury, and that the duty would not be contrary to public interest.

Recommendation

DGTR recommends a definitive anti-dumping duty, equal to the lesser of the dumping margin and the injury margin, on imports of the subject goods originating in or exported from China, for a period of 5 years, ranging from USD 18,504 to USD 34,027 per MT. A reference-price form of duty was not accepted.

Duty expressed as

USD per MT

For how long

5 years from the date of the notification to be issued by the Central Government

What happens next

The recommended duty would apply for a period of 5 years from the date of the notification to be issued in this regard by the Central Government. An appeal against the final findings lies before the Customs, Excise and Service Tax Appellate Tribunal.

The duty table

Country	Producer	Duty
China PR	Nar Coating Technology Co., Ltd.	22,353 USD per MT
China PR	Nantong NKODA Polyurethane Technology Co. Ltd.	31,141 USD per MT
China PR	Avery Dennison (China) Co., Ltd.	18,504 USD per MT
China PR	Seeho Film co. Ltd. ("Seeho")	26,126 USD per MT
China PR	Zhaoqing KL	26,126 USD per MT
China PR	Zhaoqing Morthink Film Technology Co., Ltd. ("Morthink")	26,126 USD per MT

China PR	Beijing Jhongshuo Weiye Technology Co. Ltd.	26,126 USD per MT
China PR	Any producer other than S. No. 1 to 7	34,027 USD per MT
Any country other than China PR (country of origin), exported from China PR	Any	34,027 USD per MT

The notification (PDF, 2.8 MB)

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Read online: indusdesk.com/dgtr/tracker/recommends-anti-dumping-duty-on-tpu-paint-protection-273819/