November 7, 2026

DIRECTORATE GENERAL OF TRADE REMEDIES

DGTR findings, duty imposition and anti-dumping appeals to CESTAT

The final findings of the Directorate General of Trade Remedies (DGTR) are a recommendation. The central government may impose an anti-dumping or countervailing duty within three months of their publication, and isn't bound to (rule 18(1)). An anti-dumping appeal goes to CESTAT, the Appellate Tribunal, within ninety days of the determination or review, with a fee of ₹15,000 (section 9C).

A DGTR recommendation doesn't become a duty on its own. Under rule 18(1) of the Anti-Dumping Rules, the central government "may" impose a duty, up to the dumping margin DGTR found, within three months of the final findings' publication. Countervailing duty has the same three months (CVD Rules, rule 20(1)).

KEY FACTS

LAW

Customs Tariff Act, 1975

QUANTITATIVE RESTRICTIONS

Foreign Trade (Development and Regulation) Act, 1992

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Does a DGTR recommendation become a duty on its own?

A DGTR recommendation doesn't become a duty on its own. Under rule 18(1) of the Anti-Dumping Rules, the central government "may" impose a duty, up to the dumping margin DGTR found, within three months of the final findings' publication. Countervailing duty has the same three months (CVD Rules, rule 20(1)).

DGTR's FAQ booklet says the Finance Ministry "notifies the duty within a period of 90 days", but the rule's "may" means it isn't bound to (Anti-Dumping Rules, rule 18(1)). An imposed duty covers every source found dumped, except one with an accepted price undertaking (rule 19). How a case gets here is in how a DGTR anti-dumping investigation works, and the whole picture in our guide to DGTR and trade remedies in India.

DGTR lists its findings on medical examination rubber gloves from Malaysia and Thailand as dated November 6, 2026 (Case No. AD (OI)-38/2025). By our count, their three months end about early February 2027. That's our reckoning, not an official date; a later Gazette date would move it.

How is an anti-dumping duty notified and collected?

The Finance Ministry imposes the duty by a Customs notification in the Gazette: the Customs (ADD) series for anti-dumping duty, Customs (CVD) for countervailing duty. As a rule, anti-dumping duty takes effect on that publication (rule 20(1)). Customs collects it under the Customs Act, 1962, applied by section 9A(8).

On October 24, 2026, Notification No. 25/2026-Customs (ADD) rescinded the titanium dioxide duty the High Court of Calcutta had quashed, and Notification No. 26/2026-Customs (ADD)

imposed it again for five years.

When tariff item numbers change, the duty notifications follow: Notification No. 06/2026-Customs (ADD) put new numbers into five of them from May 1, 2026. The Customs tracker follows the notifications, customs in India covers assessment and refunds, and anti-dumping duty for importers covers what a buyer pays.

Can you file an anti-dumping appeal at CESTAT, and by when?

An anti-dumping appeal goes to the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) under section 9C of the Customs Tariff Act, 1975. It lies against a determination or review on dumping, a subsidy or safeguard injury. You file within ninety days of it, with a ₹15,000 fee.

Appeals under section 9C

Point	What the Act says	Sub-section
Against what	A determination or review on dumping, a subsidy or safeguard injury	Section 9C(1)
To whom	CESTAT, set up under section 129 of the Customs Act, 1962	Section 9C(1)
Time limit	Ninety days from the determination or review under appeal	Section 9C(2)
Late appeals	CESTAT may admit one if sufficient cause prevented filing in time	Section 9C(2), proviso
Appeal fee	₹15,000 per appeal	Section 9C(1A)
Other applications	₹500 each: a stay, rectifying a mistake or any other purpose in an appeal, or restoring an appeal or application	Section 9C(1B)
Outcome	CESTAT confirms, modifies or annuls, after hearing the parties	Section 9C(3)
Bench	A Special Bench: the President and at least two members, one judicial and one technical	Section 9C(5)

Some guides give sixty days, but the Act gives ninety. DGTR's FAQ booklet counts from the date duty is imposed (question 18), but the Act counts from the determination or review.

Customs appeals on assessment, demands or refunds run under the Customs Act: see customs show cause notices and appeals.

What did the Finance Act, 2023 change in section 9C?

The Finance Act, 2023 made section 9C say an appeal lies against a "determination or review", not an "order of" determination. Its new Explanation ties both words to the rules under sections 8B, 9, 9A and 9B. Section 9C still stands, with its ninety days and its fees.

The Finance Bill, 2023 set this out in clause 125(iii), which DGTR's compendium records as section 134(iii) of the Act (section 9C, footnotes 38 and 40 to 43). The online section 9C of the Central Board of Indirect Taxes and Customs still reads "order of determination".

DGTR's November 2026 gloves findings say an appeal lies against "the order of the Central Government that may arise out of these final findings" (paragraph 225). The documents we read don't reconcile the two.

Can a decision not to impose duty be appealed?

The documents we read don't settle whether you can appeal when the government decides not to impose a duty DGTR recommended. Section 9C(1) covers a determination or review on dumping, a subsidy or safeguard injury, and DGTR's findings speak of an appeal against the government's order, but neither mentions a refusal.

What happens when CESTAT or a court sends a case back?

CESTAT or a High Court can set DGTR's findings aside and send issues back for DGTR to look at again. In April 2026 CESTAT set aside parts of DGTR's 2022 findings on semi-finished ophthalmic lenses from China PR, on appeals by the Indian producer and an exporter group.

On the producer's appeal, CESTAT set aside the nil duty on five exporters and sent back the non-injurious price (remand of August 14, 2026). On the Essilor group's appeals, it told DGTR to work out the group's own dumping margin as a cooperating exporter (remand of July 14, 2026). See our insight, DGTR reopens nil duty for five Chinese ophthalmic lens exporters, and sunset and other reviews.

Titanium dioxide from China PR went to the High Court of Calcutta, on a writ petition by the Indian Paint Association. Its judgment of September 22, 2025 quashed DGTR's findings and the duty, and sent back the confidentiality and disclosure issues (findings after remand, paragraphs 3 and 11). DGTR recommended duty again on August 3, 2026 (tracker entry).

How IndusDesk helps after DGTR's final findings

We read the findings and Customs notification against your products. If you're weighing an appeal, we prepare the case record and material for your counsel, and your submissions if the case comes back to DGTR.

We don't appear before CESTAT or a court. Whether a duty is imposed is the government's decision, so we can't promise an outcome.

Regulatory & trade advisory →

Talk to our desk about DGTR's final findings Message us on WhatsApp

Latest notices and insights

- Anti-dumping duty notification 12/2025-Customs (ADD) rescinded (Notice, October 24, 2026)
- Five anti-dumping duty notifications get new tariff item numbers from May 1, 2026 (Notice, April 30, 2026)

Frequently asked questions

How long is there to appeal anti-dumping findings?

Ninety days from the date of the determination or review under appeal (section 9C(2) of the Customs Tariff Act). CESTAT may admit a later appeal if sufficient cause prevented the appellant from filing in time.

Is the Finance Ministry bound to impose the duty DGTR recommends?

No. Rule 18(1) of the Anti-Dumping Rules says the central government "may" impose the duty within three months of the final findings' publication, so it isn't bound to.

Who hears an anti-dumping appeal at CESTAT?

A Special Bench: the President of CESTAT and at least two members, including one judicial and one technical member (section 9C(5) of the Customs Tariff Act, 1975).

Sources

- Customs Tariff Act, 1975, sections 9A(8) and 9C, with footnotes 37 to 43 (DGTR's Compendium of Laws & Regulations on Trade Remedies, updated up to June 16, 2026)
- Anti-Dumping Rules, 1995 (Notification No. 2/95-Customs (N.T.), as amended), rules 18(1) and (4), 19 and 20(1); Countervailing Duty Rules, 1995, rule 20(1); Safeguard Rules, 1997, rule 12 (the same compendium)
- Finance Bill, 2023, as introduced in Lok Sabha: clause 125(iii), amending section 9C
- Customs Tariff Act, 1975, section 9C (CBIC's consolidated text, read November 7, 2026)
- Notification No. 25/2026-Customs (ADD), October 24, 2026: rescinds Notification No. 12/2025-Customs (ADD) (PDF, 369 KB)
- Notification No. 26/2026-Customs (ADD), October 24, 2026: anti-dumping duty on titanium dioxide from China PR, paragraphs 1 and 2 (PDF, 803 KB)

- Notification No. 06/2026-Customs (ADD), April 30, 2026: new tariff item numbers in five duty notifications from May 1, 2026 (PDF, 341 KB)
- Notification No. 4/2026-Customs (CVD), September 23, 2026: countervailing duty on calcium carbonate filler masterbatch from Vietnam (PDF, 806 KB)
- Final findings, medical examination rubber gloves from Malaysia and Thailand, Case No. AD (OI)-38/2025, November 6, 2026: paragraphs 222 and 225 (PDF, 1.0 MB)
- Final findings after remand by the High Court of Calcutta, titanium dioxide from China PR, Case No. AD (OI)-03/2024, August 3, 2026: paragraphs 2, 3 and 5 to 11 (PDF, 2.2 MB)
- Remand proceeding notification, semi-finished ophthalmic lens from China PR, Case ID AD/AA/002/2026, August 14, 2026 (CESTAT Final Order No. 50782/2026) (PDF, 788 KB)
- Remand proceeding notification, semi-finished ophthalmic lens from China PR, Case ID AD/AA/001/2026, July 14, 2026 (CESTAT Final Order Nos. 50783 to 50793/2026) (PDF, 702 KB)
- DGTR, Trade Remedial Measures: Frequently Asked Questions, question 18 and the process notes (cited only to correct them)

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