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DIRECTORATE GENERAL OF TRADE REMEDIES

Anti-dumping duty for importers and user industries in India

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KEY FACTS

LAW

Customs Tariff Act, 1975

QUANTITATIVE RESTRICTIONS

Foreign Trade (Development and Regulation) Act, 1992

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Who pays anti-dumping duty, the importer or the exporter?

The importer pays anti-dumping duty, not the foreign exporter. Section 9A(1) of the Customs Tariff Act, 1975 charges it "upon the importation of such article into India". Section 9A(8) applies the Customs Act to its assessment, refunds, recovery and appeals. And rule 21 refunds excess provisional duty to the importer.

Many glossary pages say the exporter pays. That is wrong, though the producer still decides your rate. Who runs the case and who imposes the duty is in our guide to DGTR and trade remedies in India.

Which parts of a duty table decide whether anti-dumping duty applies to your product?

To check anti-dumping duty on your product, read the duty table, not just the tariff code. The product description and its exclusions decide what is covered; DGTR calls the customs code "indicative only". Then match the country of origin, the country of export and the producer. The rate changes with each combination.

Reading a duty table

Column	What to check
Heading or sub-heading	A guide only. It does not decide what is covered
Description of goods	The product and its exclusions. This decides coverage
Country of origin	Where the goods were made
Country of export	Where they were shipped to India from

Producer	Whether your maker has its own rate or the residual one
Amount, unit and currency	The duty per unit, such as US$ per 100,000 pieces

Take DGTR's final findings on medical examination rubber gloves of November 6, 2026. The five codes under heading 4015 are "indicative only", and the description excludes surgical, industrial, household and vinyl gloves. DGTR recommended US$442 per 100,000 pieces for YTY Industry of Malaysia, and US$565 for other Malaysian producers and for Malaysian gloves shipped from a third country (paragraph 222). These are recommendations until the Finance Ministry notifies the duty (rule 18(1)).

In the gloves findings, a named producer's rate needs an invoice declaration. It is signed by an official of the invoicing company and names the maker. "If no such invoice is presented", the residual rate applies (gloves findings, paragraphs 223 and 224). DGTR added the same condition to its PET resin findings on February 25, 2026 (the amendment; our tracker note).

Some exclusions hold only for actual users. Two low ash metallurgical coke grades are excluded only when the actual user imports them for its own use, applied through the IGCR end-use rules (corrigendum of September 29, 2026; our tracker note).

A dispute over coverage runs through Customs assessment and appeals (section 9A(8)). See customs show cause notices, penalties and appeals.

Do EOUs and SEZ units pay anti-dumping duty?

A 100% export-oriented unit (EOU) or a special economic zone (SEZ) unit doesn't pay anti-dumping duty on its imports, under section 9A(2A) of the Customs Tariff Act. There are two exceptions. The notification makes the duty apply to it, or the goods, or goods made from them, are cleared into the domestic tariff area.

For the part cleared into India, section 9A(2A) charges the duty "as was applicable when it was imported into India".

Imports under an Advance Authorization are a separate question, which this guide does not cover. See our Advance Authorization guide.

From when does anti-dumping duty apply, and can it be retrospective?

Anti-dumping duty takes effect when its notification is published in the Official Gazette (rule 20(1) of the Anti-Dumping Rules). If provisional duty came first and DGTR finds injury, the final duty may run from that date. Retrospective duty can reach 90 days before the provisional duty, in narrow cases, and never to goods cleared before the case began.

Rule 20(2)(b) allows that reach-back only where section 9A(3) is met. Both conditions must hold:

- a history of dumping that caused injury, or an importer who "was, or should have been, aware that the exporter practices dumping and that such dumping would cause injury"; and
- massive dumping in a relatively short time, likely to "seriously undermine the remedial effect" of the duty.

The proviso to rule 20(2)(b) sets the outer limit: "no duty shall be levied retrospectively on imports entered for home consumption before initiation of the investigation".

What DGTR's FAQ booklet leaves out

Question 24 of DGTR's Trade Remedial Measures FAQ counts the 90 days from "the date of issue of Notification imposing duty". Rule 20(2)(b) counts them back from the provisional duty, "ninety days prior to the imposition of such provisional duty".

What if the final duty differs from the provisional anti-dumping duty?

If the final anti-dumping duty is higher than the provisional duty you paid, the difference isn't collected. If it's lower, the difference is refunded to you. If DGTR's final finding is negative, the government withdraws the provisional duty within 45 days of the findings and refunds what was collected (rules 18(4) and 21).

Provisional duty after the final findings

Outcome	What happens to the provisional duty	Rule
Final duty higher than the provisional duty	The difference "shall not be collected from the importer"	Rule 21(1)
Final duty lower than the provisional duty	The difference "shall be refunded to the importer"	Rule 21(2); section 9A(2)(b)
Final finding negative	Withdrawn within 45 days of the final findings; any provisional duty collected is refunded	Rules 18(4) and 21(3)

The refund runs under the Customs Act (section 9A(8)): see customs duty refunds and drawback. Appeals are in after DGTR's final findings: imposition and appeals.

Can you get an anti-dumping duty refund above the actual margin?

An importer who paid anti-dumping duty above the actual margin of dumping can apply to DGTR for the excess, under section 9AA of the Customs Tariff Act and rule 21A of the Anti-Dumping Rules. DGTR works out the actual margin and recommends any refund within nine months of a complete application, and never later than 12 months.

DGTR returns an incomplete application within one month, and you have one month to resubmit (rule 21A(2)). Where your resale price is used to build the export price, DGTR counts your costs between import and resale (rule 21A(4)). Customs then pays the refund (section 9AA(2)).

What the rule sets, and what it does not

Rule 21A sets DGTR's time to decide, not the outcome. A refund follows only if DGTR finds the actual margin below the duty paid (rule 21A(6)).

What does provisional assessment mean for importers?

During an anti-circumvention or anti-absorption investigation, or a new shipper review, the government may put imports on provisional assessment if DGTR recommends it. Your imports are assessed provisionally, so the final duty stays open until the government decides, and Customs may ask you for a guarantee. Rules 22(2), 26(4A) and 30(5) of the Anti-Dumping Rules allow it.

Notification No. 14/2026-Customs (ADD), July 3, 2026, put glufosinate from China PR on provisional assessment in an anti-absorption review, while the duty in force was still collected (our tracker note).

Notification No. 27/2026-Customs (ADD), November 5, 2026, did the same for rock breakers exported from Malaysia, in an anti-circumvention case (our tracker note).

DGTR recommended the same in its CPVC resin anti-circumvention case on September 17, 2026 (the corrigendum; our tracker note).

Guarantees and final assessment are Customs' work (our guide to customs in India). The reviews are in our guide to reviews and anti-circumvention.

Can importers and user industries take part in a DGTR case?

Importers can take part in a DGTR case as interested parties, under rule 2(c)(i) of the Anti-Dumping Rules. Industrial users, and consumer groups where the goods sell at retail, get a chance to give information under rule 6(5). When a case starts, DGTR informs the importers and users in India known to be concerned.

How you take part, from a 2026 initiation notice:

- Register and file everything on DGTR's SETU portal. DGTR may not consider email (paragraphs 28 and 29).
- Comment on the product scope and the product control numbers (PCNs) within 15 days (paragraph 37).

- File your answers within 37 days of the day DGTR circulates the non-confidential application (paragraph 35).

In the copolymer polyol case on China PR, an association and a company used the scope window to ask that polyester polyol be left out. DGTR excluded it on November 2, 2026 (the notice; our insight).

The safeguard quantitative restriction rules ask users about the public interest; the anti-dumping texts we read have no such express test. Each step is in how a DGTR anti-dumping investigation works.

Does a trade agreement rate remove anti-dumping duty?

Section 9A(4) of the Customs Tariff Act charges anti-dumping duty "in addition to any other duty imposed under this Act or any other law". The trade remedy texts we read on November 7, 2026 don't deal with trade agreement rates as such, so check each duty notification on its own terms.

Claiming a trade agreement rate runs under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, or CAROTAR: see claiming a trade agreement rate under CAROTAR.

How IndusDesk helps importers with anti-dumping duty

We read duty tables against the products you import. When a case opens on an input you buy, we prepare your submissions and scope comments with you, support you at hearings and follow the case through. DGTR recommends and the Finance Ministry decides, so we can't promise a duty will be avoided, lowered or refunded.

Public policy & advocacy →

Industry coalitions →

Rule exposure audit →

Talk to our desk about anti-dumping duty on your imports Message us on WhatsApp

Latest notices and insights

- Provisional assessment for alloy steel chisels and rock breakers from Malaysia (Notice, November 5, 2026)
- Rock breakers from Malaysia put on provisional assessment (Insight, November 5, 2026)
- Provisional assessment of glufosinate imports from China during anti-absorption review (Notice, July 3, 2026)
- Glufosinate imports from China put under provisional assessment (Insight, July 3, 2026)

Frequently asked questions

Does the HS code decide whether anti-dumping duty applies?

No. DGTR's notices call the customs classification "indicative only and not binding on the scope". The product description, with its exclusions, decides what is covered.

Is provisional anti-dumping duty refunded if the final duty is lower?

Yes. Rule 21(2) of the Anti-Dumping Rules says the difference "shall be refunded to the importer". If the provisional duty is withdrawn after a negative finding, rule 21(3) refunds what was collected.

Can anti-dumping duty apply to goods cleared before the case began?

No. The proviso to rule 20(2)(b) says no duty is levied retrospectively on imports entered for home consumption before the investigation was initiated.

Sources

- Customs Tariff Act, 1975, sections 9A(1), (2), (2A), (3), (4) and (8) and 9AA (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 2(c), 6(5), 18(1) and (4), 20, 21, 21A, 22(2), 26(4A) and 30(5) (the same compendium)
- Final findings, medical examination rubber gloves from Malaysia and Thailand, Case No. AD (OI)-38/2025, November 6, 2026: duty table and paragraphs 222 to 224 (PDF, 1.0 MB)
- Amendment to the PET resin final findings (China PR), F. No. 6/24/2019-DGTR, February 25, 2026: invoice declaration (PDF, 666 KB)
- Corrigendum to the low ash metallurgical coke final findings, Case No. AD(OI) 03/2025, September 29, 2026: actual user condition, paragraph 4 (PDF, 785 KB)
- Notification No. 14/2026-Customs (ADD), July 3, 2026: provisional assessment of glufosinate from China PR, paragraphs 1 and 2 and note (PDF, 1.3 MB)
- Final findings, anti-absorption investigation, glufosinate from China PR, Case No. AD (AA)-01/2026, September 1, 2026 (PDF, 1.2 MB)
- Notification No. 27/2026-Customs (ADD), November 5, 2026: provisional assessment of hydraulic rock breakers exported from Malaysia, paragraphs 1 and 2 (PDF, 712 KB)
- Corrigendum to the CPVC resin anti-circumvention initiation, SETU Case ID AD/AC/006/2026, September 17, 2026: paragraph 9A (PDF, 604 KB)
- Initiation notification, clavulanic acid from China PR and the European Union, SETU Case ID AD/OI/054/2026, September 30, 2026: paragraphs 28 to 39 (PDF, 686 KB)
- Notice on the scope of the product, copolymer polyol from China PR, SETU Case ID AD/OI/067/2026, November 2, 2026: paragraphs 2 to 4 (PDF, 164 KB)
- DGTR, Trade Remedial Measures: Frequently Asked Questions, question 24 (cited only to show what it leaves out)

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