July 3, 2026

CBIC

Insoluble sulfur from China put on provisional assessment

Notification No. 13/2026-Customs (ADD) puts imports of insoluble sulfur from China on provisional assessment while DGTR's anti-absorption review runs.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 13/2026-Customs (ADD), G.S.R. 566(E), dated July 3, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 508. It concerns "Insoluble Sulphur" originating in or exported from China and Japan, which carries anti-dumping duty under Notification No. 13/2025-Customs (ADD), dated June 6, 2025 (G.S.R. 372(E)), imposed after the designated authority's final findings of March 7, 2025. On March 20, 2026 the designated authority (F. No. 7/03/2026-DGTR) initiated an anti-absorption review of imports from China under section 9A of the Customs Tariff Act, 1975 and rule 30 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995. DGTR's findings describe such a review as asking whether goods are imported at a price or on terms that absorb the duty, so that it is or may be rendered ineffective. The authority observed prima facie evidence of absorption and recommended provisional assessment while the review runs.

KEY FACTS

AUTHORITY

CBIC

PUBLISHED

July 3, 2026

ISSUED BY

Ministry of Finance (Department of Revenue)

DOCUMENT

Notification No. 13/2026-Customs (ADD), G.S.R. 566(E)

Insoluble sulfur from China put on provisional assessment

CBIC · July 3, 2026

The Ministry of Finance (Department of Revenue) issued Notification No. 13/2026-Customs (ADD), G.S.R. 566(E), dated July 3, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 508. It concerns "Insoluble Sulphur" originating in or exported from China and Japan, which carries anti-dumping duty under Notification No. 13/2025-Customs (ADD), dated June 6, 2025 (G.S.R. 372(E)), imposed after the designated authority's final findings of March 7, 2025. On March 20, 2026 the designated authority (F. No. 7/03/2026-DGTR) initiated an anti-absorption review of imports from China under section 9A of the Customs Tariff Act, 1975 and rule 30 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995. DGTR's findings describe such a review as asking whether goods are imported at a price or on terms that absorb the duty, so that it is or may be rendered ineffective. The authority observed prima facie evidence of absorption and recommended provisional assessment while the review runs.

Under sub-rule (5) of rule 30, the Central Government orders that, pending the outcome of the review, imports of the goods from China that attract duty under Notification No. 13/2025-Customs (ADD) are subjected to provisional assessment until it takes a decision under sub-rule (3) of rule 31. Provisional assessment is subject to such guarantee as the proper officer of customs deems fit, for payment of the differential anti-dumping duty, if any, that may become payable after the designated authority's recommendations and the Central Government's decision. A note clarifies that the duty under the 2025 notification continues to be levied and collected on imports from China and Japan. The notification does not set a new duty or a guarantee amount. It carries F. No. CBIC-190349/18/2025-TRU and is signed by Dheeraj Sharma, Under Secretary.

CBIC's Instruction No. 12/2026-Customs, of the same date, file and signatory, tells customs field formations that the Designated Authority has informed that "prima facie an estimated increase of around USD 170-180 MT over the existing anti-dumping duty may be warranted in this case". The proper officer may therefore obtain sufficient guarantee to cover any increase in the duty the Designated Authority suggested. The guarantee is in addition to the existing duty, which continues to be levied and collected. Field formations are asked to make officers aware of this and ensure strict compliance.

The Instruction encloses Notification No. 13/2025-Customs (ADD), which sets the duty in force on tariff items 38123930, 28020010 and 38249900, a classification it calls indicative only. Goods originating in China, and goods of any other origin except China and Japan exported from China, pay USD 307 per MT. Goods of Shikoku Chemicals Corporation originating in and exported from Japan pay USD 259 per MT. Goods originating in Japan from other producers, and goods of any origin except Japan and China exported from Japan, pay USD 358 per MT. The duty runs for five

years from the 2025 notification's publication in the Official Gazette, unless revoked, superseded or amended earlier, and is payable in Indian currency.

DGTR's final findings in the anti-absorption review, Case No. AD (AA)-02/2026, F. No. 7/03/2026-DGTR, dated September 18, 2026 and issued by Amitabh Kumar, Designated Authority, found that the duty had been absorbed. The ex-factory export price from China fell from USD 1,106 per MT in the original period of investigation, January 1 to December 31, 2023, to USD 861 per MT in the absorption period of July 1 to December 31, 2025, and the reassessed dumping and injury margins rose to 50-60% each, from 30-40% and 20-30%. DGTR recommends raising the duty on goods originating in China, and on goods of any origin other than China and Japan exported from China, to USD 485 per MT, for the remaining period of the 2025 duty. It recommends that the new rate apply retrospectively from July 3, 2026, the date provisional assessment began, and that provisional assessments of imports made on or after that date be finalized accordingly. The duty on goods from Japan is not affected. As of October 28, 2026, CBIC's list of anti-dumping notifications shows no notification giving effect to these findings.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 13/2026-Customs (ADD), G.S.R. 566(E)
Dated	July 3, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 508, July 3, 2026
Applies to	Imports of "Insoluble Sulphur" from China that attract anti-dumping duty under Notification No. 13/2025-Customs (ADD) of June 6, 2025
Provisional assessment	From July 3, 2026, as DGTR's findings record, until the Central Government's decision under sub-rule (3) of rule 31
Guarantee	As the proper officer deems fit, for any differential duty; under Instruction No. 12/2026-Customs, enough to cover the Designated Authority's prima facie estimate of "around USD 170-180 MT over the existing anti-dumping duty"
Existing duty	USD 307 per MT (China), USD 259 per MT (Shikoku Chemicals Corporation, Japan), USD 358 per MT (other goods from Japan); still levied and collected
Review	Anti-absorption review of imports from China, initiated by DGTR on March 20, 2026 (F. No. 7/03/2026-DGTR)
Companion instruction	CBIC Instruction No. 12/2026-Customs, July 3, 2026, to customs field formations

Later document	DGTR final findings, Case No. AD (AA)-02/2026, September 18, 2026: USD 485 per MT on goods from China, retrospectively from July 3, 2026; not notified by CBIC as of October 28, 2026
Related	DGTR countervailing duty investigation into "Insoluble Sulphur" from China, Case No. CVD/OI/008/2026 (F. No. 6/48/2026-DGTR), initiated September 30, 2026
File number	F. No. CBIC-190349/18/2025-TRU
Signed by	Dheeraj Sharma, Under Secretary to the Government of India

Anti-dumping duty in force under Notification No. 13/2025-Customs (ADD)

S. No.	Country of origin	Country of export	Producer	Duty (USD per MT)
1	China PR	Any other country including China	Any	307
2	Any country other than China and Japan	China PR	Any	307
3	Japan	Japan	Shikoku Chemicals Corporation	259
4	Japan	Any other country including Japan	Any other than (3)	358
5	Any country other than Japan and China	Japan	Any	358

The notification (PDF, 1.3 MB)

Source: Gazette of India, CG-DL-E-03072026-274070.

Checked against the official copy on October 28, 2026.

IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/customs/insights/insoluble-sulfur-from-china-put-on-provisional-assessment/