[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 4/2026-Customs (CVD)

New Delhi, the 23rd September, 2026

G.S.R. .....(E). - Whereas, in the matter of "Calcium Carbonate Filler Masterbatch" (hereinafter referred to as the subject goods), falling under tariff item 3824 99 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from Vietnam (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part I, Section 1, *vide* notification F. No. 6/39/2024-DGTR, dated the 24th June, 2026, has come to the conclusion that-

(i) the subject goods have been exported to India from the subject country at subsidised prices;

(ii) the domestic industry has suffered material injury on account of the subsidised imports of the subject goods from the subject country,

and has recommended the imposition of definitive countervailing duty on imports of the subject goods originating in, or exported from the subject country.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act read with rules 20 and 22 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidised 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 tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the country as specified in the corresponding entry in column (4), exported from the country 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, a countervailing 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

Serial Number	Tariff item	Description of Goods	Country of Origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	3824 99 00	Calcium Carbonate Filler Masterbatch	Vietnam	Any country including Vietnam	European Plastic Joint Stock Company (“EuroPlast”)	15.16	MT	USD
2	-do-	-do-	Vietnam	Any country including Vietnam	Yen Bai European Plastic Joint Stock Company (“Yenbai”)	15.16	MT	USD
3	-do-	-do-	Vietnam	Any country including Vietnam	Nghe An European Plastic One Member Limited Liability Company (“Nghe”)	15.16	MT	USD
4	-do-	-do-	Vietnam	Any country including Vietnam	Polyfill joint stock company (“Polyfill”) (collectively referred to as “Europlast Group”)	15.16	MT	USD
5	-do-	-do-	Vietnam	Any country including Vietnam	ADC Plastic., JSC	14.20	MT	USD
6	-do-	-do-	Vietnam	Any country including Vietnam	An Tien Industries Joint Stock Company	13.42	MT	USD
7	-do-	-do-	Vietnam	Any country including Vietnam	Vitaplas Joint Stock Company (Vitaplas)	9.11	MT	USD

8	-do-	-do-	Vietnam	Any country including Vietnam	Vietnam Industrial Minerals International Joint Stock Company	16.03	MT	USD
9	-do-	-do-	Vietnam	Any country including Vietnam	US Masterbatch Joint Stock Company	22.52	MT	USD
10	-do-	-do-	Vietnam	Any country including Vietnam	US Masterbatch Joint Stock Company - Hung Yen Branch	22.52	MT	USD
11	-do-	-do-	Vietnam	Any country including Vietnam	Any Producer	69.19	MT	USD
12	-do-	-do-	Any country other than Vietnam	Vietnam	Any Producer	69.19	MT	USD

Note 1: For serial numbers 1 to 8, 11 and 12, since the sum of the countervailing duty mentioned in column (7) above and the anti-dumping duty imposed *vide* notification No. 37/2025-Customs (ADD), dated the 24th December, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 920(E), dated the 24th December, 2025, for the subject goods does not exceed the respective injury margin of the producers, the countervailing duty mentioned in column (7) of the above Table shall be collected.

Note 2: For serial numbers 9 and 10, since the sum of the countervailing duty mentioned in column (7) above and the anti-dumping duty imposed under the residual category *vide* notification No. 37/2025-Customs (ADD), dated the 24th December, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 920(E), dated the 24th December, 2025, for the subject goods exceeds the respective injury margin of the producers, the countervailing duty mentioned in column (7) of the above Table shall not be collected.

Note 3: The application of the individual duty rates specified for the producers mentioned at serial numbers 1 to 10 in the Table above shall be conditional upon presentation to the customs authorities of a valid commercial invoice, on which there shall be affixed a declaration, dated and signed by an official of the entity issuing such invoice, identified by his or her name and function, as follows:

"I, the undersigned, certify that the (volume) of (product concerned) sold for export to India covered by this invoice was manufactured by (company name and address) in Vietnam. I declare that the information provided in this invoice is complete and correct." If no such invoice is presented, the duty applicable to all other producers shall apply. This requirement is without prejudice to the verification procedures independently undertaken by the customs authorities under the applicable customs law and regulations.

2. The countervailing 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, the rate of exchange applicable for the purposes of calculation of such countervailing 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 Act.

[F. No. CBIC-190354/123/2026-TRU]

(Dheeraj Sharma)
Under Secretary to the Government of India