DGTR
Directorate General of Trade Remedies

सत्यमेव जयते

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Trade Remedies

Final Findings

Trade Remedy Measure | Safeguard Investigation

Safeguard (Quantitative Restrictions) investigation concerning imports of

Soda Ash

into India





Pictographic representation of Soda Ash

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F. No. 22/01/2026-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Trade Remedies
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IV Floor, Jeevan Tara Building,
Parliament Street, New Delhi – 110001
Dated: November, 2026

FINAL FINDINGS

(Case No. QR (OI) – 001/2026)

Subject: Final Findings in the Safeguard (Quantitative Restrictions) investigation concerning imports of "Soda Ash" into India.

A. BACKGROUND OF THE CASE

1. An application was filed before the Authorised Officer under Section 9A of the Foreign Trade (Development and Regulation) Act, 1992 (hereinafter the "Act") read with the Safeguard Measures (Quantitative Restrictions) Rules, 2012 (hereinafter the "Rules") by the Alkali Manufacturers Association of India (AMAI) on behalf of DCW Limited, GHCL Limited, Nirma Limited, RSPL Limited and Tata Chemicals Limited (hereinafter the "applicant"), seeking imposition of safeguard measures in the form of quantitative restrictions on imports of "Soda Ash" (hereinafter the "product under consideration", "PUC" or "subject goods") into India for a period of four years.

2. The applicant alleged that the subject goods are being imported into India in such increased quantities, as a result of unforeseen developments, and under such conditions as to cause or threaten to cause serious injury to the domestic industry. Being satisfied, on the basis of the prima facie evidence furnished, that the requirements of Rule 5(3) were met, the Authorised Officer initiated the present investigation vide Notification No. 22/01/2026-DGTR dated 16th March 2026.

B. PROCEDURE

3. The procedure described below has been followed in the investigation.

B.1 Initiation and notice to interested parties

4. In terms of Rules 6(1) and 6(2), the initiation notification was published in the Gazette of India, Extraordinary, and a copy was forwarded to the Central Government in the Ministry of Commerce & Industry, to the Governments of the exporting countries through their embassies in India, and to the known interested parties.

5. In terms of Rule 6(3), a copy of the non-confidential version of the application was provided to the known exporters, the Governments of the exporting countries and the Central Government in the Ministry of Commerce and Industry, and was made available to all other interested parties on the SETU portal.

B.2 Notification to the WTO

6. In terms of Article 12.1(a) of the Agreement on Safeguards, the Government of India notified the initiation of the investigation to the WTO Committee on Safeguards on 24th April 2026.

B.3 Questionnaires and responses

7. In terms of Rule 6(4), questionnaires were issued to the known foreign producers and exporters and to the Governments of the exporting countries. Questionnaires were also issued to the known importers and users. Responses were sought within 37 days of circulation of the non-confidential version of the application, being thirty days from the deemed date of receipt under Rule 6(4). On requests from interested parties, the time for filing responses was extended for sufficient cause shown.

8. Producers, exporters, importers, users, their associations and the Governments of the exporting countries registered as interested parties. Questionnaire responses were filed by the following:

Category	Parties
Domestic producers	DCW Limited; GHCL Limited; Nirma Limited; RSPL Limited; Tata Chemicals Limited
Producers/Exporters	Bashkir Soda Co. JSC (Russia); ETI Soda Uretim Pazarlama Nakliyat ve Elektrik Uretim Sanayi ve Ticaret A.S. (Turkey); Kazan Soda Elektrik Uretim A.S. (Turkey); Turkiye Sise ve Cam Fabrikaları A.S. (Turkey); Tata Chemicals Magadi Limited (Kenya); WE Soda Wyoming LP (USA); Sisecam Wyoming LLC (USA); Solvay Chemicals International SA (economic interest questionnaire)
Importers / users	AGI Greenpac Limited; All India Federation of Soaps, Detergents & Homecare Products Manufacturers; Borosil Renewables Limited; Hindustan Unilever Limited; PGP Glass Limited; Saint-Gobain India Private Limited; Sisecam Flat Glass India Private Limited; Syensqo Specialities India Private Limited; Karneet Enterprises (India) Private Limited; Sudarshan Minchem Limited

B.4 Information from users and the public interest

9. In terms of Rule 6(5), industrial users of the product under consideration and their associations were provided an opportunity to furnish information relevant to the investigation, including on whether the imposition of quantitative restrictions would be in the public interest.

10. The views of the Department of Chemicals and Petrochemicals, Ministry of Chemicals and Fertilizers, the administrative ministry for the product, were sought. The Department conveyed its views by an Office Memorandum, which are considered in Section L.

B.5 Oral hearing and written submissions

11. In terms of Rule 6(6), an oral hearing was held on 29th July 2026 in virtual mode. The parties who presented their views were asked to file written submissions by 5th August 2026 and rejoinders by 12th August 2026. Oral submissions have been taken into account only to the extent that they were subsequently filed in writing.

12. Written submissions and rejoinders were also received from the domestic industry, exporters, importers, users and their associations, and the Governments of two exporting countries. Several parties filed common submissions through the same counsel. All submissions, to the extent relevant and supported by evidence, have been considered. Arguments repeated by more than one party are summarised once and addressed under the issue to which they relate. Letters concerning the quotas of particular countries, received from an association of users and from a producer in Kenya, have also been taken on record; the requests made in them are addressed in Section N.

13. In terms of Rule 6(7), the non-confidential versions of the submissions of the interested parties were made available to all other interested parties.

B.6 Import data

14. Transaction-wise import data for the period of investigation were obtained from the Directorate General of Commercial Intelligence and Statistics (DGCI&S). The Authorised Officer has relied on these data, after segregating the product under consideration from other entries, for the analysis of imports.

B.7 Verification and facts available

15. The information furnished by the domestic industry was examined and verified to the extent considered relevant, practicable and necessary for these findings.

16. To the extent that any information necessary for the investigation was not provided by the interested parties, the Authorised Officer has relied on the facts available on record, in terms of Rule 6(8).

B.8 Confidential information

17. In these findings, *** represents *information furnished on a confidential basis and so treated under Rule 7. The claims of confidentiality are examined in Section E.*

B.9 Period of investigation

18. The period of investigation (POI) is April 2020 to September 2025. It comprises the financial years 2020-21 to 2023-24, April–December 2024 and January–September 2025; the last is referred to as the most recent period (MRP). Financial year 2024-25 has been divided at 31st December 2024 because a Minimum Import Price on the subject goods was in force from 30th December 2024 to 31st December 2025, so that the periods before and during the Minimum Import Price can be examined separately. The two nine-month periods are shown annualised only to place them alongside the financial years; the findings on the increase in imports rest on actual figures for identical periods (Section G).

B.10 Time limit and recommendation

19. These findings are issued within eight months of the date of initiation (16th March 2026), as required by Rule 9(1).

20. The recommendation of the Authorised Officer may be given effect by the Central Government under Section 9A(1) of the Act read with Rule 10 of the Rules.

C. PRODUCT UNDER CONSIDERATION AND LIKE OR DIRECTLY COMPETITIVE GOODS

21. The product under consideration, as defined in the initiation notification, is "Disodium Carbonate", also popularly known as "Soda Ash" (Na_2CO_3). It is a white, crystalline, water-soluble material produced in two forms, light and dense, which differ in bulk density. The product covers both natural and synthetic soda ash and all types and forms of soda ash. It is imported under sub-heading 2836 20 of the First Schedule to the Customs Tariff Act, 1975. The customs classification is indicative only and is not binding on the scope of the product under consideration.

C.1 Submissions of the other interested parties

(i) **Exclusion of natural soda ash:** Indian producers make only synthetic soda ash, since India has no trona or natural brine deposits. Natural soda ash differs in raw materials and process. It is said to cost about half as much to produce and to emit about one-third of the CO_2 of synthetic soda ash. Users rely on it for their emission-reduction (Scope 3) targets. The Low Ash Metallurgical Coke (2024) and PVC Suspension Resin (2023) safeguard findings excluded categories that the domestic industry did not produce or that showed no surge.

(ii) **Quality:** Dense natural soda ash has a more consistent density and impurity profile. Synthetic soda ash contains 0.1–0.3% sodium chloride, which affects furnace refractories. In the alternative, natural soda ash for float glass should receive a separate quota in addition to the general quota.

(iii) **Speciality light soda ash:** A user submitted that it makes specialised products, including for medical use, most of which are exported. It needs light soda ash with tight limits on certain impurities, density and particle size. Indian producers do not meet or even measure these parameters. The grade, and imports under the Advance Authorisation Scheme, should be excluded.

(iv) **Separate demand by grade:** Dense and light grades, and natural and synthetic routes, have separate demand, which the Authorised Officer must take into account in the analysis of causation, public interest and quota administration even if the scope is not changed.

C.2 Submissions of the domestic industry

(i) Natural and synthetic soda ash have the same chemical composition, characteristics, uses and tariff classification, and are used interchangeably. Users who import natural soda ash also buy from the domestic industry. The Designated Authority has twice held the two to be like articles (final findings dated 19th January 2021 and 29th September 2025).

(ii) A safeguard investigation covers goods that are "like or directly competitive", a wider standard than in anti-dumping. The domestic industry produces light and dense soda ash and already supplies light soda ash to the user seeking the exclusion of speciality light soda ash (documents on record).

C.3 Examination by the Authorised Officer

22. Rule 2(1)(e) defines "like goods" as goods identical or alike in all respects to the goods under investigation or, in their absence, goods with closely resembling characteristics. Section 9A(4)(b) of the Act defines the domestic industry by reference to producers of "like goods or directly competitive goods". Article 2.1 of the Agreement on Safeguards likewise refers to the domestic industry that produces "like or directly competitive products". The question is therefore whether the goods produced in India are like, or at least directly competitive with, the imported goods.

23. **Natural soda ash:** Natural and synthetic soda ash are produced by different routes, and Indian producers make only synthetic soda ash. The end product is, however, the same chemical, Na_2CO_3, of the same purity range, in the same light and dense forms, classified under the same tariff heading and used in the same applications: glass, detergents, silicates and chemicals. The users making this claim themselves buy both. Several of them have bought mainly domestic soda ash throughout the period, and those that have moved towards natural soda ash have continued to buy synthetic soda ash

from the domestic industry. An association of detergent manufacturers has stated that its members use only light synthetic soda ash. Not all imports are natural soda ash: the questionnaire responses show that Russian and part of the Turkish supplies are synthetic.

24. The cost argument is not borne out by the import prices. The weighted average CIF price of imports from countries producing natural soda ash and from countries producing synthetic soda ash was as follows:

Period	Natural-producing countries* (₹/MT)	Synthetic-producing countries** (₹/MT)	Difference
2020-21	16,034	15,221	+5.3%
2021-22	15,986	17,604	-9.2%
2022-23	31,602	35,178	-10.2%
2023-24	23,031	25,572	-9.9%
Apr-Dec 24 (A)	17,980	19,677	-8.6%
Jan-Sep 25 (A)	20,108	21,198	-5.1%

** USA, Turkey and Kenya. ** Russia, EU, Iran/UAE and China PR. Source: DGCI&S transaction-wise data.*

25. The import data do not distinguish natural from synthetic soda ash, so the grouping of supplying countries in the table is approximate, and the comparison is used only to test whether natural soda ash forms a separate price segment. The prices of the two groups moved together throughout and differed by about 10% or less in every year. From 2021-22 onwards, imports from the natural-producing countries were priced below those from the synthetic-producing countries in every period. Buyers have therefore not paid a premium for lower carbon intensity, and natural soda ash has competed on price. Whatever the difference in the cost of production, it has not created a separate price segment: both types compete for the same customers on price. Carbon intensity relates to the production process, not to the product, and does not change its physical characteristics or uses. No regulation in India, and no buyer specification or export contract, requires natural soda ash to be produced. The convenience of handling one grade instead of two is an operational preference and does not make the goods unlike, since the domestic industry supplies both light and dense soda ash. The claims of a user on quality are not supported by test data showing that synthetic soda ash supplied by the domestic industry is unsuitable for float glass; float glass makers in India have used both.

26. In any event, even if natural soda ash were not regarded as “like”, it is directly competitive with synthetic soda ash within the meaning of Section 9A(4)(b). The exclusions in the findings cited concerned products that the domestic industry did not manufacture at all, or for which domestic supply was short of demand. Here the domestic industry makes light and dense soda ash and had about 6.7 lakh MT of unutilised capacity in the MRP. Natural soda ash also accounts for the bulk of imports

from the USA, Turkey and Kenya, which account for most of the increase. Its exclusion, or a separate additional quota for it, would remove most of the increased imports from the measure and render it ineffective. The threat of serious injury found in Section I arises mainly from these low-priced supplies; a measure that left them out would not address it.

27. **Speciality light soda ash:** A user sought exclusion of a grade of light soda ash with tight limits on impurities, density and particle size. The request is not accepted, for the following reasons:

(a) **The specification is not consistent:** The user's own submissions give different limits for the same parameters, including sodium chloride, magnesium oxide and density. A product cannot be excluded unless it is precisely defined.

(b) **Non-availability is not established:** The correspondence filed with Indian producers is limited, and shows that an Indian producer could meet several of the specified limits. The documents filed by the user also show that it buys standard light soda ash from an Indian producer.

(c) **The exclusion could not be administered:** A grade defined by one supplier's data sheet, with limits that the party itself states differently, could be identified at the border only by laboratory testing of each consignment.

(d) **The precedents cited are distinguishable:** Unlike them, the product sought to be excluded is not a distinct product, unavailable in India and identifiable by description; it is the same chemical, in the same light form and under the same tariff line as soda ash made in India, and differs only in limits on trace impurities.

28. The user's imports are small and are made mostly under the Advance Authorisation Scheme for use in goods that are physically exported. Its concern is therefore addressed by keeping such imports outside the quota (Section P, condition (vi)), and any other imports by the user can be made within the country quotas, without narrowing the scope of the product under consideration.

29. **Grades:** Light and dense soda ash are produced by the domestic industry, and both are included in the scope, as in the earlier investigations. No party furnished grade-wise data on demand, imports or prices. The grades compete with each other and are made by the same producers. The analysis of threat, causation and public interest has therefore been made, and the quota applies, for the product as a whole. The Authorised Officer holds that the scope of the product under consideration is as defined in the initiation notification, and that the goods produced by the domestic industry are like goods within the meaning of Rule 2(1)(e) and, in any event, directly competitive goods within the meaning of Section 9A(4)(b) of the Act.

D. DOMESTIC INDUSTRY AND STANDING

D.1 Submissions of the other interested parties

30. The following submissions were made by the other interested parties:

(i) The application did not disclose that two of the applicants, Tata Chemicals Limited and Nirma Limited, have related producers in the USA that exported the subject goods to India during the period of investigation. Details of those exports should be furnished.

(ii) The producer in Kenya is a group company of Tata Chemicals Limited and accounts for almost all imports from Kenya. Producers that are themselves linked to imports cannot claim injury from those imports. The Authorised Officer should examine whether such producers can form part of the domestic industry.

D.2 Submissions of the domestic industry

31. The domestic industry submitted as follows:

(i) Tata Chemicals Limited and Nirma Limited have affiliates in the USA that have exported to India. Neither the Act nor the Rules provide for excluding producers related to exporters or importers.

(ii) All imports, including those by or from related entities, are included in the import data and would be subject to the measure.

D.3 Examination by the Authorised Officer

32. **Applicants:** The application was filed by the Alkali Manufacturers Association of India (AMAI) on behalf of five Indian producers of the subject goods:

- DCW Limited
- GHCL Limited
- Nirma Limited
- RSPL Limited
- Tata Chemicals Limited

These five producers are referred to as "the applicants".

33. **Legal framework.**

- **Section 9A(4)(b) of the Act** defines "domestic industry" as the producers:
  - as a whole, of like goods or directly competitive goods in India; or
  - whose collective output of such goods constitutes a major share of the total production of those goods in India.

- **Rule 5(1)** requires the application to be made "by or on behalf of" the domestic industry.
- **Article 4.1(c) of the Agreement on Safeguards** is to the same effect, using the expression "major proportion".
- **No numerical threshold:** Neither the Act, the Rules nor the Agreement prescribes one. Unlike Article 5.4 of the Anti-Dumping Agreement, they also contain no requirement of a minimum level of support.
- **Quantitative and qualitative content:** "Major proportion" means a relatively high proportion of total domestic production. It must be sufficient for the producers included to be representative of the industry as a whole. The higher the proportion, the lower the risk of distortion in the assessment of injury. Complete data coverage is not required, but the data must reflect the condition of the industry.

34. **Production in India:** The production of the subject goods in India during the most recent period (MRP) was as follows:

Producer	Status	Share in Indian production (MRP)
DCW Limited, GHCL Limited, Nirma Limited, RSPL Limited, Tata Chemicals Limited	Applicants	about 98% (36,91,985 MT)
Tuticorin Alkali Chemicals and Fertilizers Limited	Non-applicant	about 2% (58,430 MT)
Total		37,50,415 MT

35. The applicants account for about 98% of Indian production. Their share was of a similar order throughout the period of investigation. Their collective output is therefore a major share of total production in quantitative terms. It is also representative in qualitative terms:

- They comprise all but one Indian producer.
- They make both light and dense soda ash.
- They supply all the principal user segments.

The data of the applicants therefore reflects the condition of Indian production of the subject goods as a whole. The information furnished by the Department of Chemicals and Petrochemicals (Section L) also shows that soda ash is produced in India by six companies, the five applicants and Tuticorin Alkali Chemicals and Fertilizers Limited, and that the applicants accounted for about 98% of Indian production in 2024-25.

36. **Producers related to exporters:** The record establishes the following:

- Tata Chemicals Limited and Nirma Limited have related producers in the USA that exported the subject goods to India during the period of investigation.
- The producer in Kenya, a group company of Tata Chemicals Limited, accounts for almost all imports from Kenya.

37. The Authorised Officer notes the following:

(a) **No related-party exclusion in the statute:** Rule 2(b) of the Anti-Dumping Rules, read with Article 4.1(i) of the Anti-Dumping Agreement, permits exclusion of producers related to exporters or importers, or who are themselves importers. No corresponding provision exists in Section 9A(4)(b), the Rules or Article 4.1(c) of the Agreement on Safeguards. The difference is deliberate. A safeguard measure addresses increased imports from all sources (Article 2.2; Rule 11), irrespective of whether they are fairly traded. A relationship with a foreign exporter does not, therefore, take a domestic producer outside the domestic industry.

(b) **Injury data confined to domestic operations:** The injury data examined relate solely to the applicants' production, sales and financial results for the subject goods in India. Nothing in them reflects the results of the related foreign producers.

(c) **Related-party imports included in the import data:** Imports from the related producers are included in the import data analysed and will be subject to the measure in the same way as other imports. Imports from affiliates, whether rising or falling, form part of total imports, on which the threat of serious injury in Section I has been assessed. They do not lessen the threat to the domestic industry's operations in India.

(d) **Non-disclosure in the application:** The application did not disclose the relationship. The relevant facts are, however, now on record and were available to all interested parties, who have commented on them. The omission does not affect the standing of the applicants or the reliability of the data examined.

38. **Conclusion:** The application has been made by or on behalf of the domestic industry within the meaning of Rule 5(1). The Authorised Officer holds that the five applicants, whose collective output constitutes a major share (about 98%) of the total production of the subject goods in India, constitute the "domestic industry" within the meaning of Section 9A(4)(b) of the Act and Article 4.1(c) of the Agreement on Safeguards. They are referred to in these findings as the "domestic industry".

E. CONFIDENTIALITY

E.1 Submissions of the other interested parties

39. The following submissions were made by the other interested parties with regard to confidentiality:

(i) The domestic industry has claimed excessive confidentiality. In particular: (a) the price undercutting for 2022-23 was shown only as "negative"; (b) the producer-wise cost of production (Annexure 6.1(b)) was fully redacted, without meaningful ranges or trends; (c) no supporting data were provided for the claimed effect of the quantitative restrictions on downstream users; and (d) no summary of the market report at Annexure 3.3 was provided, and Annexure 3.5 could not be downloaded from the SETU portal despite repeated attempts and its re-uploading by the applicant.

(ii) The non-confidential data of the domestic industry should be furnished as indexed series, together with a reconciliation of capacity, production, captive consumption, sales and inventories.

(iii) The Authorised Officer should verify the transaction-wise import data under sub-heading 2836 20 and any other codes used, segregate the product under consideration from other entries, identify the country of origin separately from the country of export, address the routing of goods through the UAE alleged in the anti-dumping investigation, exclude returns and re-exports where appropriate, and disclose the method of segregation.

E.2 Submissions of the domestic industry

40. The following submissions were made by the domestic industry with regard to confidentiality:

(i) The domestic industry has no objection to the Authorised Officer verifying the import data.

(ii) The allegation that the price undercutting for 2022-23 was not disclosed is incorrect. The applicant expressly disclosed that the price undercutting was negative in 2022-23, and furnished the data for the remaining periods in indexed form and as ranges.

(iii) The company-wise cost of production contains business-sensitive information, including the raw material consumption, cost of production and profitability of each applicant company. Its disclosure would seriously prejudice the commercial interests of the companies concerned, and confidentiality has accordingly been claimed.

(iv) The applicant has disclosed actual data on installed capacity, production, capacity utilisation, domestic sales, export sales, import volumes, demand, market share, employment, productivity and inventories, which provide sufficient non-confidential information to understand the basis of the injury claimed and to comment on it. On the effect of the quantitative restrictions on users, the applicant relied on the anti-dumping findings on soda ash and on its written submissions, which include a calculation of the capacity utilisation required after the proposed quota.

(v) Annexure 3.3 consists of extracts of a third-party market report, which the applicant is not authorised to disclose. Annexure 3.5 is India's Schedule of tariff concessions, which is in the public domain.

(vi) The user that alleged excessive confidentiality has itself claimed confidentiality over its plant locations, import volumes and prices.

E.3 Examination by the Authorised Officer

41. **Legal framework:** Rule 7 of the Rules provides as follows:

> *"Confidential information.— (1) Notwithstanding anything contained in sub-rules (1), (3) and (7) of rule 6, and sub-rule (5) of rule 9, any information which is by nature confidential or which is provided on a confidential basis shall, upon cause being shown, be treated as such by the Authorised Officer and not be disclosed without specific authorisation of the party providing such information.*
>
> *(2) The Authorised Officer may require the parties providing information on confidential basis to furnish* non confidential summary *thereof and if, in the opinion of the party providing such information, such information cannot be summarised, such party may submit to the Authorised Officer a statement of reasons why summarisation of such information is not possible.*
>
> *(3) Notwithstanding anything contained in sub-rule (2), if the Authorised Officer is satisfied that the request for confidentiality is not warranted or the supplier of the information is unwilling either to make the information public or to authorise its disclosure in a generalised or summary form, it may disregard such information unless it is demonstrated to its satisfaction from appropriate sources that such information is correct."*

42. Rule 7 corresponds to Article 3.2 of the Agreement on Safeguards. Confidential treatment is to be given only "upon cause being shown", and the cause must be assessed objectively by the Authorised Officer and not merely accepted on the claim of the party. The non-confidential summary must be in sufficient detail to permit a reasonable understanding of the substance of the information, so that the other interested parties

can defend their interests (*EC – Fasteners (China)*, Appellate Body, on the corresponding provisions of Article 6.5 of the Anti-Dumping Agreement). Confidential information may be relied upon in the findings, provided that the reasoning based on it is set out in a manner that the interested parties can understand.

43. **Claims of confidentiality:** The non-confidential versions of the submissions of all interested parties were made available to the other interested parties in terms of Rule 6(7). The claims of confidentiality made were as follows:

(a) The domestic industry claimed confidentiality over its sales value, selling prices, cost of sales, profit before tax, cash profit, PBIT, depreciation, interest, capital employed and return on capital employed, the actual price undercutting, its captive consumption, the company-wise data of each applicant, including capacity, production, sales, cost of production and profitability, and the market report at Annexure 3.3.

(b) The participating exporters claimed confidentiality over information relating to their related parties, price adjustments, costs and profits.

(c) The importers claimed confidentiality over the names of their overseas suppliers, supplier catalogues, invoices and bills of entry, the volume and value of their imports by type, source and period, and the names of their customers.

(d) The users claimed confidentiality over the volume and value of the product under consideration imported or procured domestically, bills of entry, the names and contact details of their suppliers, terms of payment, their installed capacity and employment, the share of the product under consideration in the cost of their products, the names of their customers, and details of their factories and products.

44. The Authorised Officer has examined each of these claims. Information of the kind listed above is business-sensitive: its disclosure would be of significant competitive advantage to a competitor or would have a significantly adverse effect on the party supplying it, or on a person from whom that party acquired it. Cause has therefore been shown, and the claims have been accepted to the extent that the information is found to be genuinely confidential. Information that is publicly available, including India's Schedule of Concessions and published company results, has not been treated as confidential, nor have the import data. In these findings, the data of the domestic industry on capacity, production and capacity utilisation, domestic and export sales, inventories, employment and productivity, and the demand and market shares are set out in full; in the non-confidential version of these findings, its data on captive consumption, prices, costs and profitability are set out in indexed form or as ranges, which is sufficient for a reasonable understanding of their substance.

45. **Specific objections:** The specific objections of the interested parties are addressed as follows:

(a) ***Price undercutting for 2022-23:*** The domestic industry disclosed that the price undercutting in 2022-23 was negative. Since the landed price of imports is derived from import data, disclosure of the exact undercutting would reveal the domestic industry's selling price. The price undercutting for every period, including 2022-23, is shown as a range in Section I of the non-confidential version of these findings, which is sufficient for the parties to understand and comment on it.

(b) ***Producer-wise cost of production:*** The cost of production of each constituent reveals its raw material consumption, costs and margins, and its disclosure would cause serious harm to that constituent in relation to its competitors, including the other constituents. The claim is accepted. The analysis in these findings is made on the aggregate data of the domestic industry, whose trends in costs, prices and profits are disclosed in indexed form in Section I of the non-confidential version of these findings. No determination rests on the producer-wise data alone.

(c) ***Data on the effect on downstream users:*** This objection concerns the sufficiency of evidence and not confidentiality. The effect of the measure on users has been examined in Section L on the basis of the information on record, including Indian capacity, the level of the quota, the projected demand, the information furnished by users and the views of the Department of Chemicals and Petrochemicals.

(d) ***Annexures 3.3 and 3.5:*** Annexure 3.3 consists of extracts of a market report published by a third party under licence, which the applicant is not authorised to disclose. Good cause for its confidential treatment has been shown. The figures from it relied upon in these findings, relating to demand for soda ash in the European Union, are set out in Section H. Annexure 3.5 is India's published Schedule of Concessions; it was made available again on the portal and is not confidential.

(e) ***Confidentiality claimed by users:*** The plant locations, import volumes and prices of individual users are business-sensitive, and the claim is accepted. The Authorised Officer has not relied on these data in a manner requiring their disclosure; the analysis of imports rests on the DGCI&S transaction-wise data.

(f) ***Import data:*** This submission concerns the reliability of the import data and not confidentiality. As set out in Section F, the Authorised Officer has relied on the DGCI&S transaction-wise data, segregated on the basis of the description of goods to remove entries that are not the product under consideration, and has

attributed imports to the declared country of origin. The method of segregation and the treatment of imports from Iran and the United Arab Emirates are explained in Section F and Section M.

46. **Conclusion:** The Authorised Officer is satisfied that the confidentiality claims accepted are warranted under Rule 7 of the Rules and Article 3.2 of the Agreement on Safeguards, and that the non-confidential versions of the information and the indexed data in the non-confidential version of these findings are sufficient for a reasonable understanding of the substance of the information furnished in confidence. No information furnished in confidence has been disregarded.

F. MISCELLANEOUS ISSUES

F.1 Submissions of the interested parties

(i) **Notification to the WTO:** Initiation was not notified to the Committee on Safeguards "immediately" as required by Article 12.1(a) (*Korea – Dairy*; *US – Wheat Gluten*; *Ukraine – Passenger Cars*). The obligations under Articles 8 and 12.3 relating to consultations must be met.

(ii) **Availability of the application:** The non-confidential version of the application was not made available to all interested parties.

(iii) **Legal basis:** The investigation should have been conducted under Section 8B of the Customs Tariff Act, 1975, and the application lacked sufficient evidence for initiation.

(iv) **Repeated recourse to trade remedies:** The domestic industry has repeatedly sought trade remedies on the same product, which amounts to unequal treatment of imports and is inconsistent with national treatment under Article III of GATT 1994.

(v) **Location of the domestic industry and supply reliability:** The domestic industry is concentrated in Gujarat, far from users in other regions. Users faced a longer-than-notified shutdown, a turbine breakdown and a shortage of trucks, and were not consistently supplied or quoted.

(vi) **Accuracy of the import data:** An exporter from Russia stated that it alone exported more to India in 2022-23 than the 21,563 MT shown for Russia. The import data in the application include goods that are not the product under consideration and do not distinguish country of origin from country of consignment.

F.2 Submissions of the domestic industry

(i) The initiation was notified to the WTO on 24th April 2026 (G/SG/N/6/IND/51). The sufficiency of the evidence was examined before initiation. A quantitative restriction is a border measure, for which Article XIX provides the exception.

(ii) Users have not shown any failure of supply. The domestic industry's records, filed in confidence, show that supplies to users continued in every quarter.

(iii) The domestic industry has no objection to the use of transaction-wise data, to the segregation of the product under consideration or to verification of goods routed through the UAE. Its own figures were based on published data.

F.3 Examination by the Authorised Officer

(i) **Notification to the WTO:** The Government of India notified the initiation of the investigation to the Committee on Safeguards under Article 12.1(a) of the Agreement on Safeguards on 24th April 2026 (G/SG/N/6/IND/51). Article 12.1(a) is an obligation of the Member towards the Committee on Safeguards; it is not a requirement of the Rules for the conduct of the investigation, and its timing does not affect the evidence or the determinations in these findings. The Governments of the exporting countries were also informed of the initiation directly under Rule 6(2). The Governments of exporting countries had the opportunity to participate, and two of them filed submissions within the time allowed. Notifications under Articles 12.1(b), 12.1(c) and 12.2 will follow these findings and any decision of the Central Government. The obligations under Articles 8 and 12.3 of the Agreement relating to consultations and concessions are matters for the Central Government before any measure is applied.

(ii) **Availability of the application:** In terms of Rule 6(3), the non-confidential version of the application was provided to the Governments of the exporting countries, the known exporters and the Central Government in the Ministry of Commerce and Industry, and was made available to all other interested parties on the SETU portal. Rule 6(3) requires a copy to be given to any other interested party only on written request; the Authorised Officer went beyond this by placing it on the portal for all parties.

(iii) **Legal basis:** The investigation is conducted under Section 9A of the Act and the Rules, which govern safeguard measures in the form of quantitative restrictions, and not under Section 8B of the Customs Tariff Act, 1975, which governs safeguard duties. The contention that the application lacked sufficient evidence is not accepted: the accuracy and adequacy of the evidence were examined before initiation as required by Rule 5(3), and these findings rest on the evidence gathered in the investigation.

(iv) **Repeated recourse to trade remedies:** Each application is examined on its own merits against the requirements of Section 9A. The anti-dumping duties on imports of the subject goods from the USA and Turkey ceased in December 2018 and March 2019 respectively, and no duty was imposed on the final findings of January 2021. The anti-dumping investigation that concluded with the final findings dated 29th September 2025 did not result in the imposition of duty. Trade remedy investigations are expressly provided for in Articles VI and XIX of GATT 1994. A safeguard measure addresses a different situation from anti-dumping: an increase in

imports from all sources, irrespective of whether they are fairly traded. Article III of GATT 1994 governs internal taxes and regulations. A quantitative restriction applied at the border under Article XIX of GATT 1994 and the Agreement on Safeguards is not an internal measure, and the statement in the application that the domestic industry can meet almost the entire domestic demand does not make it one.

(v) **Location of the domestic industry and supply reliability:** The domestic industry has been located in Gujarat throughout the period, so its location cannot explain the change in its position after 2022-23. The claims of users regarding a shutdown, a breakdown, shortage of trucks and supply were largely not supported by dates, quantities or correspondence. The records filed in confidence by the domestic industry do not show any failure of supply to users. Isolated delays in supply, even where they occurred, do not explain an increase in imports from all sources. The domestic industry had about 6.7 lakh MT of unutilised capacity in the MRP (Section I), so the increase in imports was not caused by a lack of domestic supply. Temporary plant outages are a normal feature of continuous-process industries and are examined in Section J.

(vi) **Accuracy of the import data:** DGCI&S records imports by date of clearance, while an exporter records sales by date of shipment. Over the three representative years 2020-21 to 2022-23, DGCI&S records 1,61,266 MT from Russia, which is of the same order as the exporter's own figures for the same period; the difference in individual years is one of timing. The Authorised Officer has relied on DGCI&S transaction-wise data for all countries, which is the only consistent source for all suppliers, and not on the data in the application. The transaction-wise data was segregated on the basis of the description of goods to remove entries that are not the product under consideration, and imports have been attributed to the declared country of origin. Imports declared as of Iranian and UAE origin are shown together in the tables because interested parties and the anti-dumping findings of September 2025 noted that goods of Iranian origin are routed through the UAE; the declared country of origin has been used for the developing-country test and for the allocation of the quota. The figures of the domestic industry, based on published data, are higher than the transaction-wise figures by 26,215–61,142 MT a year, because the published data include entries that are not the product under consideration. The conclusions in these findings do not depend on which series is used.

G. INCREASED IMPORTS

G.1 Submissions of the other interested parties

(i) **Return to pre-COVID levels:** The base years 2020-21 to 2022-23 are COVID-affected troughs. Imports were 7,72,622 MT in 2017-18, 8,36,994 MT in 2018-19 and 8,47,704 MT (or 9,20,306 MT on another basis) in 2019-20. Measured from 2019-20, the increase to 2023-24 is only about 13–23%.

(ii) **Single step, then a plateau:** Imports rose once, in 2023-24, and were broadly flat thereafter: the MRP is only about 0.5% above 2023-24. Some sources rose and others fell, which is redistribution rather than a surge. By the date of determination the increase is more than two years old and is not "recent" (Argentina – Footwear, AB; *Ukraine – Passenger Cars*, Panel). Full-year data for 2024-25 and 2025-26 show a decline that must be explained (*US – Steel Safeguards*, AB).

(iii) **Annualisation:** Annualising two nine-month periods is unsafe because of seasonality and because it mixes months before and during the minimum import price. The twelve months October 2024 to September 2025 should be used (*India – Iron and Steel Products*, Panel).

(iv) **Relative increase:** The import share fell from 25% in 2023-24 to 23% in the MRP, while the domestic industry's share rose. Imports met the growth in demand.

G.2 Submissions of the domestic industry

(i) Imports rose by about 80% in 2023-24 over 2022-23, and by 45% over the base year, and have stayed at that level, including under the minimum import price. Imports need not be increasing at the end of the period if they remain at an increased level (*US – Line Pipe*; *US – Lamb*; the European Union's safeguard on ferro-alloys, 2025).

(ii) The pre-COVID years were affected by anti-dumping duties and by imports found to be dumped. The two nine-month periods separate the periods before and during the minimum import price. The decline after the period of investigation reflects temporary disruption of shipping through the Red Sea and the Strait of Hormuz.

G.3 Examination by the Authorised Officer

47. Section 9A(1) of the Act requires that the goods be imported in such increased quantities, which under Rule 2(1)(c) may be absolute or relative to domestic production, as to cause or threaten serious injury (Rule 5(1); Article 2.1 of the Agreement on Safeguards). The increase must be recent, sudden, sharp and significant enough, both quantitatively and qualitatively (*Argentina – Footwear*, AB). The trend must be examined over the whole period of investigation, including the trends within it, and not only by comparing its end points. Article 2.1 of the Agreement on Safeguards speaks of a product that "is being imported" in such increased quantities. The question is therefore whether imports are at an increased level in the recent period, not whether they were still rising in the last months of the period.

48. **Absolute terms:** Imports of the subject goods were as follows:

Country	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
USA	MT	1,95,753	81,801	88,133	2,02,846	1,62,725	3,85,453
Turkey	MT	85,013	1,04,450	1,05,809	3,56,363	3,55,189	2,85,292
Iran/UAE	MT	1,20,908	78,689	54,953	78,373	1,43,911	1,35,893
Russia	MT	87,836	51,867	21,563	1,31,803	1,42,162	58,593
EU	MT	1,02,295	98,893	67,658	70,200	44,663	60,643
Kenya	MT	83,236	1,16,716	79,604	90,380	63,684	55,620
China PR	MT	11,670	261	94,725	46,808	10,789	30,529
Others	MT	5,210	534	5,207	3,223	280	0
Total	**MT**	**6,91,922**	**5,33,211**	**5,17,653**	**9,79,996**	**9,23,404**	**10,12,024**
Change over previous period	%	–	-22.9%	-2.9%	89.3%	-5.8%	9.6%

Source: DGCI&S transaction-wise data. (A) = annualised.

49. Imports fell in 2021-22 and 2022-23 and then rose by 4,62,343 MT, or 89%, in 2023-24, from 5,17,653 MT to 9,79,996 MT. This increase was more than three times the increase in Indian consumption in that year, and occurred while Indian production declined. Imports eased slightly in April–December 2024 and rose again to 10,12,024 MT (annualised) in the MRP, the highest level in the period. The level in the MRP includes clearances of 1,92,643 MT in January 2025, the first month of the minimum import price, part of which is likely to relate to goods contracted or shipped earlier. Even leaving January 2025 aside, imports in February–September 2025 were 5,66,375 MT, or 8,49,562 MT annualised, 64% above 2022-23.

50. **Reference period:** The parties compared the imports with earlier years. Total imports were 6,88,860 MT in 2016-17, 7,72,622 MT in 2017-18 and 8,36,994 MT in 2018-19 (final findings dated 19th January 2021). For 2019-20, the domestic industry and some other parties used 8,47,704 MT, without citing a source; others used 9,20,306 MT, which is April–December 2019 annualised. Imports in 2023-24 exceed the highest of these years by 6–16%, and imports in the MRP by 10–19%. The import share of demand in 2017-18 to 2019-20 was 22–25%, comparable to the share in the MRP. The Authorised Officer notes, however, that conditions in those years differed materially. Anti-dumping duties were in force on imports from most sources until December 2018 and March 2019, and imports from Turkey and the USA were found to be dumped in the period April–December 2019. Domestic capacity was substantially smaller: RSPL's plant of 5 lakh MT a year started production only in 2019-20, and GHCL expanded its capacity in 2018-19. The comparison with years when the Indian industry was smaller does not show that the present level of imports is normal for the present market. The relevant question under Section 9A is whether imports have increased in the recent period, examined over the period of investigation as a whole. They have: imports in 2023-24 and the two later periods averaged 9,71,808 MT, 67% above the average of the three preceding years.

51. **Annualisation and alternative comparisons:** The two nine-month periods have been kept separate because a minimum import price was in force from 30th December 2024: by Notification No. 46/2024-25 dated 30th December 2024, the Directorate General of Foreign Trade restricted imports of soda ash at a CIF value below ₹20,108 per MT up to 30th June 2025, which was extended up to 31st December 2025. The twelve-month period suggested by the interested parties would mix three months before the minimum import price with nine months under it. The finding of an increase does not depend on annualisation: it rests equally on the actual figures for identical nine-month periods and for calendar years shown below, and annualisation is used only to present the two nine-month periods on a comparable basis. Unlike the case in *India – Iron and Steel Products*, the present period of investigation has four complete financial years as reference points. The comparisons of identical nine-month periods and of calendar years given below also meet the request of a group of exporters for the comparisons made in the steel flat products safeguard investigation. The result is also the same on other comparisons: For completeness, the twelve months from October 2024 to September 2025 recorded imports of 9,94,839 MT, about the level of 2023-24 (9,79,996 MT) and 92% above 2022-23; and imports in April–September 2025 (4,52,556 MT) were at the level of April–September 2024 (4,56,732 MT). The finding therefore does not depend on how the most recent months are grouped.

Period	**Apr-Sep 20**	**Jan-Sep 21**	**Jan-Sep 22**	**Jan-Sep 23**	**Jan-Sep 24**	**Jan-Sep 25**
Total (MT)	3,18,109	4,84,071	3,78,741	6,06,935	7,03,381	7,59,018
Annualised (MT)	6,36,218	6,45,428	5,04,988	8,09,247	9,37,841	10,12,024
Period	**Apr-Dec 20**	**Jan-Dec 21**	**Jan-Dec 22**	**Jan-Dec 23**	**Jan-Dec 24**	**Jan-Sep 25**
Total (MT)	5,13,542	5,79,643	4,80,839	9,02,108	9,39,202	7,59,018
Annualised (MT)	6,84,723	5,79,643	4,80,839	9,02,108	9,39,202	10,12,024

Source: DGCI&S transaction-wise data, by date of report. Country-wise figures are on record. The first column (April–September 2020) covers six months, as the period of investigation begins in April 2020.

52. Whether identical nine-month periods or calendar years are compared, imports rose sharply from 2023 and have remained at that level, with the most recent period the highest.

53. **Recency:** Imports need not be increasing at the end of the period of investigation, provided the increase is recent and imports continue at the increased level. The increase occurred in 2023-24, within the last two and a half years of the period of investigation, and was sustained through the MRP, ending in September 2025, five and a half months before initiation. It is not an isolated spike: every period after 2022-23 is at least 78% above 2022-23. The full-year figure for 2025-26 cited by a group of exporters includes six months after the period of investigation. The lower level in those months coincides

with the continued operation of the minimum import price until 31st December 2025 and, thereafter, with the disruption of shipping routes through the Red Sea and the Strait of Hormuz in 2026, which the domestic industry described as temporary. The transaction-wise data on record for October–November 2025 (1,42,727 MT, about 8.56 lakh MT annualised) also show imports well above the level of 2022-23. These figures fall after the period of investigation and are noted only as corroboration; the finding does not rest on them. Even at the level of 8,94,668 MT for 2025-26 cited by those exporters, imports were about 55% above the 2022-23 level on the same published data (5,77,480 MT). They do not show that the increase found in the period of investigation has ended. The redistribution among sources does not alter the total: imports from the USA and Iran/UAE rose while those from Turkey and Russia fell, and the total remained at the higher level.

54. **Relative terms:** Imports in relation to Indian production and consumption were as follows:

Particulars	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
Total imports	**MT**	**6,91,922**	**5,33,211**	**5,17,653**	**9,79,996**	**9,23,404**	**10,12,024**
Indian production	MT	29,40,058	34,94,563	36,51,583	34,33,099	36,46,006	37,50,415
Imports/production	%	24%	15%	14%	29%	25%	27%
Indian consumption	MT	36,03,876	38,60,417	39,19,622	40,65,693	42,86,973	45,00,479
Imports/consumption	%	19%	14%	13%	24%	22%	22%

Indian consumption = sales of Indian producers in India (including captive consumption) + imports. It differs from Indian production plus imports because part of production is exported and because of changes in inventory.

55. Imports relative to production and to consumption roughly doubled in 2023-24 and have stayed elevated. Between 2022-23 and the MRP, consumption grew by 5,80,857 MT, of which imports took 4,94,371 MT (85%), although the domestic industry had unused capacity. The contention that imports merely met the growth in demand is therefore not borne out.

56. The Authorised Officer concludes that the product under consideration is being imported into India in increased quantities, in absolute terms and relative to domestic production, and that the increase is recent, sudden, sharp and significant enough to threaten serious injury to the domestic industry. Imports in the MRP were at the highest level of the period, and this is the starting point of the analysis of threat in Section I.

H. UNFORESEEN DEVELOPMENTS AND EFFECT OF GATT OBLIGATIONS

H.1 Submissions of the other interested parties

(i) **Foreseeability:** Capacity additions in Turkey and the USA were announced years in advance (expansions announced in 2021 and 2022). Changes in demand and capacity are ordinary features of a commodity market. The Russia–Ukraine conflict began in February 2022, but the increase came in 2023-24, and the gap is not explained. Global demand rose by 2.7% in 2023 and 8% in 2024.

(ii) **No logical connection:** Turkish exports to the EU and UK fell by 5,46,601 MT in 2023, while exports to India rose by only 2,32,280 MT, and Turkish exports to the EU recovered in 2024 and 2025 while those to India fell. US exports to India fell in 2024 while total US exports rose. Russia's main markets are in the CIS. Imports from China PR fell during the surge. A developments-by-origin "bridge" is required (*Korea – Dairy*; *US – Steel Safeguards*; *India – Iron and Steel Products*). No development specific to Russia or Indonesia has been shown.

(iii) **Obligations:** The application does not identify the specific obligation. India's bound rate (40% according to a user) far exceeds the applied rate of 7.5%, which shows policy space, not a constraint. References to Articles I, XI and XVI are generic.

H.2 Submissions of the domestic industry

(i) A confluence of developments led exporters to divert volumes to India, one of the few markets with growing demand: the Russia–Ukraine conflict and the resulting energy crisis and contraction of demand in Europe; the restriction by the European Union of imports of Russian soda ash from January 2023 (Council Regulation (EU) 2022/1904); the loss by Turkey of its European market; the fall in Mexican demand for US soda ash at a time when new US capacity came on stream in 2023; and global surplus capacity (*India – Iron and Steel Products*, Panel).

(ii) Exporters cut their prices to India while raising them in their traditional markets. India's tariff concessions under Article II, and Articles I and XI of GATT 1994, prevented it from responding to the increase.

H.3 Examination by the Authorised Officer

57. Article XIX:1(a) of GATT 1994, read with Rule 9(1) of the Rules, requires that the increased imports be the result of unforeseen developments, and further requires that they result from the effect of obligations incurred under GATT 1994, including tariff concessions. The developments must have been unexpected when the obligations were incurred (*Argentina – Footwear*, AB; *Korea – Dairy*, AB), and the findings must

explain, with reasons, how they resulted in the increased imports (*US – Steel Safeguards*, AB). Changes in capacity or demand can occur in normal business cycles, but their extent, timing and combination can be unforeseen (*India – Iron and Steel Products*, Panel). The relevant obligations are those under India's Schedule of Concessions, negotiated in the Uruguay Round and in force since 1995.

58. **Contraction of the European market:** The Russia–Ukraine conflict raised energy costs in Europe and reduced demand from the glass and other user industries. Soda ash demand in the EU, projected at 6,394 thousand MT for 2023, was 6,022 thousand MT; for 2024 it was 5,797 thousand MT against 6,033 thousand MT projected (Chemical Market Analytics, Annexure 3.3 to the application). Turkey exported 20,29,236 MT to the EU in 2022 and 16,19,055 MT in 2023, at a price that rose from US$ 285/MT to US$ 316/MT. Over the same period, its exports to India rose from 1,14,481 MT to 3,46,761 MT, at a price that fell from US$ 296/MT to US$ 217/MT. Russian exports to Europe fell from 52,299 MT to 119 MT, while those to India rose from 21,614 MT to 1,16,879 MT, at a price that fell from US$ 384/MT to US$ 299/MT.

59. **New US capacity and the loss of the Mexican market:** A US producer added about 1.2 million MT of capacity in the USA in two phases in 2023, with the restart of one of its plants in January and the expansion in the last quarter of the year. In the same year, demand in Mexico, the main US export market, fell. US exports to Mexico fell from 15,71,421 MT in 2022 to 13,98,748 MT in 2023, while US exports to India rose from 66,643 MT to 2,24,974 MT, at a price that fell from US$ 330/MT to US$ 241/MT while the price to Mexico rose from US$ 243/MT to US$ 276/MT. US exports to India rose again to 4,17,085 MT in 2025 (annualised), while exports to Mexico fell further to 12,19,127 MT (annualised).

60. **India's position in world trade:** World imports of soda ash, excluding India, fell from 1,35,08,141 MT in 2022 to 1,23,42,047 MT in 2023, a fall of about 9%. India's imports rose from 5,32,704 MT to 9,68,788 MT, and India's share of world imports rose from 3.8% to 7.3%. India was one of the few large markets with growing demand at the time: Indian demand grew by about 5% a year over the period of investigation.

61. **Assessment:** The Authorised Officer has examined the parties' objections. First, the Russia–Ukraine conflict and the energy shock that followed, the resulting contraction of European demand and the near-elimination of Russian supplies to Europe, coinciding with the start-up of new US capacity in the same year as Mexican demand fell, could not reasonably have been expected when India negotiated its tariff concessions. The fact that individual expansion projects were announced in advance does not mean that their coincidence with a contraction of the exporters' traditional markets was foreseen. Second, the timing fits: the European contraction and the US start-up both took effect in 2023, the year in which imports into India increased. Third, the connection is shown by origin. Imports from Turkey, Russia and the USA together rose by 4,75,507 MT

between 2022-23 and 2023-24, more than the entire increase in total imports (4,62,343 MT); Turkey and the USA alone accounted for 3,65,267 MT, or 79% of the increase. The Turkish and US exporters cut their price to India while raising it in their traditional markets, which is what would be expected of diverted volumes. That the diversion did not match the lost volumes tonne for tonne, or that India was not the only destination, does not break this link. Fourth, the later recovery of Turkish exports to Europe did not bring imports into India back down: they remained at the higher level, supplied increasingly from the USA. Global demand growth in 2023 and 2024 does not displace these findings: the developments concern the exporters' particular markets, not the world average. China PR is not relied on as a cause of the increase, since imports from China PR fell in 2023-24; it is considered in the context of threat (Section I). Fifth, the developments continued to operate through the period of investigation: EU demand in 2024 remained below projections, and US exports to Mexico fell further in 2025 while those to India rose (paragraphs 58 and 59).

62. The Authorised Officer holds that the increase in imports resulted from a confluence of unforeseen developments: the Russia–Ukraine conflict and the resulting contraction of demand in Europe and the loss of the European market for Russian supplies, and the start-up of new US capacity at a time of falling demand in Mexico.

63. **Effect of GATT obligations:** India has bound its customs duty on the subject goods at 40% under Article II of GATT 1994 in its Schedule of Concessions (Schedule XII; Annexure 3.5 to the application). Article XI:1 prohibits quantitative restrictions on imports, and Article I requires any border measure to be applied on a most-favoured-nation basis. The parties argue that the gap between the bound rate of 40% and the applied rate of 7.5% gave India room to respond. The domestic industry referred to a base rate of 115% in 1995; the rate bound in the Schedule is 40%. The constraint, however, lies in the nature of the problem. The increase is one of volume, from several sources, and it continued under a minimum import price; a tariff increase within the binding would not by itself have addressed an increase in volume that continued even under a minimum import price, and Article XI:1 prevents India from limiting volumes except under Article XIX. The measure recommended suspends India's obligation under Article XI:1 and is therefore a safeguard measure within the meaning of Article XIX. The requirement is to demonstrate, as a matter of fact, that India has incurred the relevant obligations. These obligations, together with the tariff concession, secured the market access through which the diverted volumes entered India and constrained India's ability to react to the increase (*India – Iron and Steel Products,* Panel). The requirement relating to the effect of obligations is satisfied.

I. SERIOUS INJURY OR THREAT OF SERIOUS INJURY

I.1 Submissions of the other interested parties

(i) **Volume indicators improved:** Over the period, capacity rose by 7%, production by 27%, domestic sales by 25%, capacity utilisation from 71% to 85%, employment from 4,596 to 4,913 and productivity per day from 8,333 MT to 10,549 MT. Between 2023-24 and the MRP, production rose by 9%, sales by 16% and employment by 10%, and the domestic industry's market share recovered from 73% to 76%. A dominant industry that is expanding is not seriously injured (US – Lamb, AB).

(ii) **Profits:** The domestic industry earned profits throughout. The decline is measured from 2022-23, an exceptional year in which profits roughly tripled, and is a return to normal. The profit before tax in the MRP is close to that of 2020-21. GHCL's published results show returns on investment of 21–31%. The 22% return used in anti-dumping cases is not the standard here.

(iii) **Price effects:** Under the proviso to Rule 8, price effects belong in anti-dumping and countervailing duty proceedings. In any case, undercutting was small or negative, and landed prices, selling prices and costs moved together with the global commodity cycle.

(iv) **Anti-dumping findings:** Material injury found in the anti-dumping findings dated 29th September 2025, for a different period and four countries, cannot establish serious injury, a higher standard.

(v) **Threat:** Claims of global surplus and Chinese capacity are speculative, and post-period data cannot be relied on without disclosure.

I.2 Submissions of the domestic industry

(i) The domestic industry lost 11 percentage points of market share in 2023-24 while demand grew. It kept its volumes from April 2024 only by cutting prices faster than its costs fell. Profit before tax, cash profit and return on capital employed are at their lowest in the MRP, and inventories have built up. In 2023-24 it had to divert volumes to export markets, as its internal correspondence shows.

(ii) Profits before 2022-23 were much higher than now: ₹***/MT in 2017-18 to 2019-20. At present returns on investment in new capacity is not viable. Surplus capacity abroad and the slowing of other markets create a clear and imminent threat, including about 10 million MT of capacity added or planned in China PR by 2026, and imports from China PR rose after the period of investigation.

I.3 Examination by the Authorised Officer

64. Section 9A(1) of the Act empowers the Central Government to impose a safeguard measure where any goods are imported into India in such increased quantities and under such conditions as to cause *or threaten to cause* serious injury to the domestic industry. Serious injury means a significant overall impairment in the position of the domestic industry, and threat of serious injury means a clear and imminent danger of serious injury (Section 9A(4)). These definitions correspond to Articles 4.1(a) and 4.1(b) of the Agreement on Safeguards.

65. In determining whether increased imports have caused or are threatening to cause serious injury, the Authorised Officer is required by Rule 8(a) and Article 4.2(a) to evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of the domestic industry, in particular: (i) the rate and amount of the increase in imports of the product concerned, in absolute and relative terms; (ii) the share of the domestic market taken by increased imports; and changes in the level of (iii) sales, (iv) production, (v) productivity, (vi) capacity utilisation, (vii) profits and losses, and (viii) employment. Each of these factors must be evaluated, and other relevant factors must be considered where they have a bearing on the situation of the industry (*Argentina – Footwear (EC)*, Appellate Body). No single factor is decisive; the determination rests on an assessment of the position of the industry as a whole.

66. The standard of serious injury is very high and exacting, higher than that of material injury under the Anti-Dumping Agreement (*US – Lamb*, Appellate Body). A threat of serious injury must be clearly imminent: the determination must be based on facts and not merely on allegation, conjecture or remote possibility (Article 4.1(b)), and must establish a high degree of likelihood that serious injury will materialise in the very near future. Data relating to the most recent past are of particular importance, but must be assessed in the context of the period of investigation as a whole (*US – Lamb*, Appellate Body). A determination of threat of serious injury is by itself a sufficient basis for a safeguard measure (Section 9A(1) of the Act; Article 2.1 of the Agreement on Safeguards).

Evaluation of the factors listed in Rule 8(a) and Article 4.2(a)

(i) Rate and amount of the increase in imports: As found in Section G, imports fell in 2021-22 and 2022-23 and then increased by 4,62,343 MT, or 89%, in 2023-24, from 5,17,653 MT to 9,79,996 MT. They have remained at the increased level since: 9,23,404 MT in April–December 2024 and 10,12,024 MT in the MRP (both annualised), 46% above 2020-21. Imports relative to domestic production rose from 14% in 2022-23 to 29% in 2023-24 and were 27% in the MRP. On the basis of the above, it is concluded that the increase was sudden and sharp, and has been sustained.

(ii) Share of the domestic market taken by increased imports: The demand for the product under consideration in India, and the shares of the domestic industry and of imports in it, were as follows:

Particulars	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
Domestic industry sales	MT	28,88,304	32,85,523	33,43,539	30,27,267	33,05,139	34,30,025
Other Indian producer	MT	23,651	41,683	58,430	58,430	58,430	58,430
Imports	MT	6,91,922	5,33,211	5,17,653	9,79,996	9,23,404	10,12,024
Demand	**MT**	**36,03,876**	**38,60,417**	**39,19,622**	**40,65,693**	**42,86,973**	**45,00,479**
Share of domestic industry	%	80%	85%	85%	74%	77%	76%
Share of imports	%	19%	14%	13%	24%	22%	22%

Domestic industry sales include captive transfers. Sales of the other Indian producer are as reported by the domestic industry. *Demand = sales of Indian producers in India (including captive consumption) + imports.*

67. Demand grew by 25% over the period of investigation and by 15% between 2022-23 and the MRP. The share of imports in demand rose from 13% in 2022-23 to 24% in 2023-24 and was 22% in the MRP. Of the increase in demand of 5,80,857 MT between 2022-23 and the MRP, imports took 4,94,371 MT, or 85%. The domestic industry's share fell from 85% to 74% in 2023-24 and recovered to 76% in the MRP, still 9 percentage points below its 2022-23 level, although it held unused capacity throughout. The domestic industry nonetheless continues to hold about three-quarters of the market.

68. **Capacity, production, sales and inventories:** The performance of the domestic industry was as follows:

Particulars	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
Installed capacity	MT	40,89,200	40,89,200	41,89,200	41,89,200	43,62,500	43,62,500
Production	MT	29,16,407	34,52,880	35,93,153	33,74,669	35,87,576	36,91,985
Capacity utilisation	%	71%	84%	86%	81%	82%	85%
Domestic sales	MT	23,64,267	27,44,305	28,36,651	25,38,567	28,19,658	29,46,562
Self-consumption	MT	***	***	***	***	***	***
Trend	Index	100	103	97	93	93	92
Export sales	MT	1,66,753	2,35,368	1,73,987	3,69,216	3,20,868	1,61,448
Closing inventory	MT	1,55,080	1,01,801	2,20,500	2,11,539	1,77,090	2,42,848
Average inventory	MT	2,08,026	1,28,441	1,61,151	2,16,019	1,92,869	2,09,969

(iii) Sales: Sales of the domestic industry, including captive transfers, fell by 9.5% in 2023-24, when imports increased, and recovered thereafter. The recovery was achieved by price reductions greater than the reduction in costs.

(iv) Production: Production fell by 6.1% in 2023-24 and recovered to 36,91,985 MT (annualised) in the MRP, the highest of the period, 2.8% above 2022-23 and 27% above 2020-21.

(v) Productivity: Productivity per day moved with production, falling from 10,266 MT in 2022-23 to 9,642 MT in 2023-24 and rising to 10,549 MT in the MRP, the highest of the period (table under (vii) below). This factor does not indicate serious injury.

(vi) Capacity utilisation: Installed capacity increased from 41,89,200 MT to 43,62,500 MT in 2024. Capacity utilisation fell from 86% in 2022-23 to 81% in 2023-24 and recovered to 85% in the MRP. Unutilised capacity in the MRP was about 6.7 lakh MT. The decline in 2023-24 has been largely reversed. This factor does not indicate serious injury in the MRP, but the unused capacity is indicative of the vulnerability of the industry.

69. **Inventories:** Average inventory rose by 34% in 2023-24. Volumes recovered from April 2024, but only through the price cuts discussed below, and closing inventory in the MRP was the highest of the period.

70. **Prices:** The landed price of imports, the selling price and cost of sales of the domestic industry, and price undercutting were as follows:

Particulars	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
Landed price of imports	₹/MT	16,948	18,078	36,059	25,896	20,144	22,100
Selling price of domestic industry	₹/MT	***	***	***	***	***	***
Trend	*Index*	*100*	*124*	*196*	*156*	*136*	*129*
Cost of sales	₹/MT	***	***	***	***	***	***
Trend	*Index*	*100*	*123*	*164*	*152*	*136*	*134*
Price undercutting	₹/MT	***	***	***	***	***	***
Price undercutting	%	0–20%	10–30%	(0–20%)	0–20%	10–30%	0–20%

71. Price effects are relevant factors "having a bearing on the situation" of the industry under Article 4.2(a). From 2022-23 to the MRP, the landed price of imports fell by 39% and the domestic industry's selling price by 34%, while its cost of sales fell by only 18%. Imports undercut the domestic industry's prices in every period except 2022-23, including under the minimum import price. Figures in brackets denote negative undercutting. The domestic industry was thus forced to cut prices faster than its costs fell.

(vii) Profits and losses: The profitability, employment and productivity of the domestic industry were as follows:

Particulars	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
Profit before tax	₹/MT	***	***	***	***	***	***
Trend	*Index*	*100*	*130*	*352*	*177*	*140*	*108*
Cash profit	₹/MT	***	***	***	***	***	***
Trend	*Index*	*100*	*125*	*307*	*170*	*141*	*121*
PBIT	₹/MT	***	***	***	***	***	***

Particulars	Unit	2020-21	2021-22	2022-23	2023-24	Apr-Dec 24 (A)	Jan-Sep 25 (A)
Trend	*Index*	*100*	*120*	*292*	*152*	*120*	*93*
Return on capital employed	%	***	***	***	***	***	***
Trend	*Index*	*100*	*113*	*251*	*119*	*93*	*71*
Employees	Nos.	4,596	4,638	4,467	4,461	4,830	4,913
Productivity per day	MT	8,333	9,865	10,266	9,642	10,250	10,549

72. Profit before tax, cash profit, PBIT and return on capital employed declined in every period after 2023-24, after the return from the exceptional levels of 2022-23. PBIT and return on capital employed are the lowest of the period of investigation; profit before tax and cash profit are the lowest of any year except the COVID-affected 2020-21. Return on capital employed fell to its lowest level of the period, below even the COVID-affected base year. The decline after 2023-24 cannot be explained only as a return from an exceptional 2022-23. The domestic industry stated that new capacity costs about ₹***/MT and would need a PBIT of about ₹***/MT to be viable; this estimate was not verified and has not been relied on.

(viii) Employment: Employment was broadly stable at about 4,460–4,640 until 2023-24 and rose to 4,913 in the MRP, the highest of the period, with the commissioning of additional capacity. This factor does not indicate serious injury.

Examination of the submissions of the interested parties

73. **Anti-dumping findings:** The Authorised Officer has not relied on the anti-dumping findings dated 29th September 2025. The assessment in this Section is made independently, on the data for the present period of investigation and against the standard of serious injury.

74. **Price effects:** Rule 8(a) requires the evaluation of "all relevant factors of an objective and quantifiable nature having a bearing on the situation of that industry", including profits and losses. Prices are such a factor, because they determine profits. The proviso to Rule 8 concerns injury caused by factors other than increased imports and does not exclude price effects from the evaluation of serious injury. They are considered here only for their effect on the condition of the industry, not as a finding of unfair pricing.

75. **Volume indicators:** The volume indicators have improved, and the Authorised Officer gives them full weight. They must, however, be read with what happened to the market and to prices. Between 2022-23 and the MRP, demand grew by 5,80,857 MT. The domestic industry's sales grew by 86,486 MT, or 15% of that growth; imports took 4,94,371 MT, or 85%. The domestic industry's market share therefore remains 9 percentage points below its 2022-23 level despite the recovery since 2023-24, and its unutilised capacity in the MRP was about 6.7 lakh MT. The recovery in volumes from

April 2024 was achieved only by cutting prices: from 2022-23 to the MRP, the selling price fell by 34% while the cost of sales fell by 18%.

76. **Profits:** The Authorised Officer accepts that 2022-23 was an exceptional year and has not treated it as the benchmark. The decline is nonetheless real when measured against other years. The profit before tax in the MRP (₹***/MT) is below every other year of the period except the COVID-affected 2020-21. Return on capital employed fell to ***%, below the ***% of 2020-21 (index 71 against 100), because the capital employed grew while profits fell. Each of profit before tax, cash profit, PBIT and return on capital employed fell in every period after 2023-24. According to the written submissions of the domestic industry, in 2017-18 to 2019-20 it earned a profit before tax of ₹***/MT, far above its MRP level. The published results of individual constituents cited by the parties are company-level figures covering all their businesses, include exceptional items and, for the later quarters, periods after the period of investigation; they do not show the results of the soda ash operations of the domestic industry as a whole, and the company-wise data on record, which are confidential, do not support the conclusion drawn by the parties.

Overall assessment of serious injury

77. The Authorised Officer has evaluated each of the factors listed in Rule 8(a) and Article 4.2(a), together with the other relevant factors on record, and has considered them as a whole. The import factors (rate and amount of increase, and share of the market) and profits indicate injury. Domestic sales, production and capacity utilisation, after a decline in 2023-24, recovered to at or near their highest levels in the MRP, and employment was the highest of the period. The domestic industry remained profitable in every period, added capacity during the period and continued to supply about three-quarters of the Indian market.

78. The Authorised Officer has considered the submission of the domestic industry that it is suffering serious injury, in particular its contentions that it retained volume only by sacrificing price and that its returns are now inadequate for investment. These contentions are borne out to the extent that profitability and returns have declined continuously and that the recovery in volume was accompanied by a price–cost squeeze. However, having regard to the very high standard of serious injury and to the strength of the volume factors, these facts do not, at the end of the period of investigation, amount to a significant overall impairment in the position of the domestic industry.

79. The Authorised Officer accordingly concludes that the evidence on record does not establish that the domestic industry has suffered serious injury within the meaning of Section 9A during the period of investigation, and makes no determination of serious injury.

80. The Authorised Officer nevertheless finds, on the evaluation above, that: (a) the domestic industry lost a substantial share of the market in 2023-24 to increased imports and has recovered only part of it, while imports took 85% of the growth in demand; (b) its profit before tax, cash profit, PBIT and return on capital employed declined in every period after 2023-24, and PBIT and return on capital employed reached the lowest levels of the period in the MRP, below even the COVID-affected 2020-21; (c) its recovery in volumes was secured by reductions in price exceeding the reductions in cost; and (d) at the end of the period its closing inventory was the highest of the period, its exports the lowest, and about 6.7 lakh MT of its capacity was unused. These findings establish that the position of the domestic industry has deteriorated steadily since 2022-23 and that, at the end of the period of investigation, it was in a vulnerable condition. They are carried forward to the examination of threat of serious injury that follows.

Threat of serious injury

81. **Approach:** The Authorised Officer has examined whether the increased imports threaten to cause serious injury, that is, whether serious injury is clearly imminent. The examination starts from the condition of the domestic industry at the end of the period of investigation found in paragraph 80, and considers the likely level, share and price of imports; the capacity, surplus and export orientation of the principal exporting sources; the attractiveness of the Indian market; inventories; and the likely effect of these on the factors listed in Rule 8(a). The examination rests on facts on record.

82. **Condition of the domestic industry:** For the reasons in paragraph 80, the domestic industry entered the period after the period of investigation with falling returns, a narrowed margin between price and cost, the highest closing inventory of the period and falling exports. Return on capital employed fell by about two-fifths in the eighteen months to September 2025, and profit before tax per MT by 39%. An industry in this condition has limited capacity to absorb a further fall in price or a further loss of volume without a significant overall impairment of its position.

83. **Likely level and share of imports:** Imports have remained between about 9.2 and 10.1 lakh MT a year (annualised) since 2023-24, nearly double the level of 2022-23, including while the minimum import price was in force. Imports from China PR, which was not a material source of the increase in 2023-24, rose from 10,789 MT to 30,529 MT (annualised) between April–December 2024 and the MRP. Imports have taken 85% of the growth in Indian demand since 2022-23. The Authorised Officer finds that, absent a measure, imports are likely to continue at least at the increased level and to take a growing share of the market.

84. **Capacity, surplus and export orientation of exporting sources:** The domestic industry submitted that about 7.8 million MT of new capacity was brought into operation in China PR by 2025 and that a further 0.6 million MT was scheduled in the USA for 2025. The reports from which these figures are drawn were not placed on

record in full, and the Authorised Officer has not relied on the figures. The record does, however, establish that new capacity of about 1.2 million MT came into production in the USA in 2023 (Section H); that exports of soda ash from China PR rose from about 12.2 lakh MT in 2024 to about 21.9 lakh MT in 2025 (Annexure 3.4 to the application); and that the questionnaire responses of the US producers show production rising in 2023-24 and in the MRP. A market report filed by an opposing party states that global oversupply led by China PR was pressing prices down. The Authorised Officer finds that substantial capacity is available in the exporting countries that is surplus to their domestic and traditional export markets.

85. **Attractiveness of the Indian market:** Indian demand grew by about 5% a year over the period of investigation. Demand in the European Union remained below projections in 2024, and world imports excluding India fell by about 9% in 2023 (Section H). India's share of world imports nearly doubled in 2023 as supply displaced from other markets was redirected to it (Section H). The Authorised Officer finds that India is, and is likely to remain, a principal destination for surplus supply.

86. **Price outlook:** In the MRP the minimum import price supported the landed price of imports, which rose while the domestic industry's price fell. The floor was binding: imports entered at an average CIF price of ₹20,416/MT, barely 1.5% above the floor of ₹20,108/MT, against ₹18,609/MT before it applied. The minimum import price expired on 31st December 2025. Export prices of China PR fell from US$ 241/MT in 2024 to US$ 182/MT in 2025 (Annexure 3.4 to the application), well below the landed price of imports into India in the MRP. With the price floor removed, imports can be expected to enter at prices reflecting the global surplus. The domestic industry has followed the price of imports throughout the period. If import prices merely return to the level at which they entered in April–December 2024 (a landed price of ₹20,144/MT, against ₹22,100/MT in the MRP), and costs remain at their MRP level, the domestic industry's profit before tax per MT would fall sharply, eliminating a large part of its remaining profit, and its return on capital employed would fall correspondingly. The record also shows how quickly this can happen: when import prices fell in 2023-24, the domestic industry's profit before tax per MT halved in a single year.

87. **Inventories:** The domestic industry's closing inventory at the end of the MRP was the highest of the period. That market report states that imports into India were well above India's requirement and that inventories in India would build up by more than 2.5 lakh MT by the end of 2025. Stocks of this size in the market will weigh on the domestic industry's sales and prices in the months ahead.

88. **Likely effect on the domestic industry:** On these facts, the domestic industry faces, in the near term, both lower prices, as the price floor is removed in a market of falling world prices, and lower volumes, as surplus supply competes for a share of a growing market already held at 22% by imports. Its margin between price and cost has narrowed

substantially since 2022-23, and its return on capital employed has fallen to the lowest level of the period. A further fall in price of the order seen in the period of investigation would eliminate a substantial part of its remaining profit. A loss of volume would reverse the recovery in sales, production and capacity utilisation, and would put at risk the employment added with the new capacity.

89. **Imminence:** The serious injury is clearly imminent and not a remote possibility. The removal of the minimum import price on 31st December 2025 is a fact, not a projection. The surplus capacity has already been installed, and the decline in world prices had occurred within the period of investigation. The lower level of imports after the period of investigation, which the domestic industry attributes to the disruption of shipping routes through the Red Sea and the Strait of Hormuz in 2026, does not alter the supply–demand position described above, and does not reduce the export capacity directed at India.

90. **Response to the interested parties:** The interested parties contend that the claims of global surplus and Chinese capacity are speculative and that information after the period of investigation cannot be relied on without disclosure. The Authorised Officer has relied on capacity that has been installed, on prices and export volumes recorded within the period of investigation, on the questionnaire responses of the exporters, and on the market report filed by an opposing party. The expiry of the minimum import price is a matter of record. Information relating to the period after the period of investigation has been referred to only to corroborate these findings, and the determination of threat does not rest on it. The contention that the threat is speculative is therefore not accepted.

91. **Conclusion on threat:** The domestic industry ended the period of investigation in a deteriorating and vulnerable condition. Imports were at nearly double their 2022-23 level, and were restrained in price only by a minimum import price that has since expired. The principal exporting countries have added substantial surplus capacity, export prices have fallen, and India is a principal destination for surplus supply. The Authorised Officer finds that there is a high degree of likelihood that, in the very near future, the domestic industry will suffer a significant overall impairment of its position. The Authorised Officer therefore determines that the increased imports of the product under consideration threaten to cause serious injury to the domestic industry within the meaning of Section 9A of the Act and Article 4.1(b) of the Agreement on Safeguards.

J. CAUSAL LINK AND NON-ATTRIBUTION

J.1 Submissions of the other interested parties

(i) **Absence of coincidence:** The interested parties submitted that there is no coincidence in time between the increase in imports and the alleged injury, since imports were at their highest when the domestic industry's production, sales, capacity utilisation and employment were improving. Where coincidence is absent, a compelling analysis is required to establish a causal link (*Argentina – Footwear (EC),* Appellate Body). The application addresses the non-attribution requirement only through one-line assertions, without separating and distinguishing the effects of other factors (*US – Wheat Gluten,* Appellate Body; *US – Line Pipe,* Appellate Body).

(ii) **Other factors:** The interested parties submitted that any decline in the performance of the domestic industry, in particular in its profits, is attributable to factors other than imports, namely:

(a) the expansion of capacity by the domestic industry and the resulting increase in depreciation;

(b) the inherent cost disadvantage of the synthetic (Solvay) process compared with natural soda ash, and constraints in the supply of limestone;

(c) breakdowns at plants of the domestic industry in 2023 and 2024, which reduced the availability of domestic supply;

(d) the domestic industry's own decision to increase exports in 2023-24;

(e) captive consumption by the domestic industry;

(f) the freight disadvantage of producers located in western India in supplying users in other regions, and transport costs generally;

(g) weak downstream demand in the flat glass and solar glass segments; and

(h) the normalisation of prices after the exceptional year 2022-23, and the movement of domestic and import prices with the global commodity cycle.

(iii) **Minimum import price and anti-dumping proceedings:** Any injury already addressed by the minimum import price and by the anti-dumping proceedings on the subject goods must be separated and not attributed to the increased imports.

(iv) **Demand–supply gap:** Imports met a gap between demand and domestic supply that the domestic industry was unable to fill, and therefore did not cause injury.

J.2 Submissions of the domestic industry

(i) The increased imports took the growth in Indian demand, undercut the domestic industry's prices and compelled it to reduce its prices by more than the reduction in its costs. The deterioration in its market share and profitability coincides with the increase in imports.

(ii) No other factor explains the deterioration. Demand grew throughout the period; costs fell; there was no change in technology or in the pattern of consumption; there were no trade-restrictive practices of, or competition between, foreign and domestic producers; and the analysis relates to domestic operations only, so that exports and captive consumption do not affect it.

(iii) The same imports, together with surplus capacity in the exporting countries and the expiry of the minimum import price, threaten further serious injury. The lower level of imports in 2026 reflects a temporary disruption of shipping routes and not a change in the underlying position.

J.3 Examination by the Authorised Officer

Legal standard

92. Rule 8(b) and Article 4.2(b) of the Agreement on Safeguards provide that a determination shall not be made unless the investigation demonstrates, on the basis of objective evidence, the existence of a causal link between increased imports of the product concerned and serious injury *or threat thereof*; and that, when factors other than increased imports are causing injury to the domestic industry at the same time, such injury shall not be attributed to increased imports (proviso to Rule 8).

93. Increased imports need not be the sole cause of the injury or threat. What is required is a genuine and substantial relationship of cause and effect between the increased imports and the injury or threat (*US – Lamb*, AB). The effects of other factors must be separated and distinguished from those of the increased imports, so that the injurious effects of the increased imports are properly identified, and the authority must provide a reasoned and adequate explanation that the effects attributed to imports are not caused by other factors (*US – Lamb*, AB). The Agreement does not prescribe the method by which the effects of the different factors are to be separated (*US – Lamb*, AB). The relationship between the movements in imports and in the injury factors (coincidence) and the conditions of competition between imported and domestic products are central to this analysis.

94. **Approach in the present case:** The Authorised Officer has determined that the increased imports threaten to cause serious injury, and has made no determination of present serious injury (paragraphs 79 and 91). The causal link examined is therefore between the increased imports and the threat of serious injury. It has been examined in two stages: first, whether the deterioration in the condition of the domestic industry

during the period of investigation, found in paragraph 80 and on which the threat determination rests, was caused by the increased imports; and secondly, whether the serious injury found to be clearly imminent will be caused by the increased imports. Each of the other factors raised by the interested parties has been examined at both stages.

Coincidence in time

95. The deterioration in the condition of the domestic industry began in 2023-24, the year in which imports increased by 89%. In that year demand grew by 1,46,071 MT, but the domestic industry's sales fell by 3,16,272 MT and its market share by 11 percentage points, while imports rose by 4,62,343 MT. Its production fell by 6.1%, its exports doubled as it cleared stock, and its profit before tax per MT fell by half. The deterioration continued while imports remained at the increased level: profit before tax per MT fell by a further 39% and return on capital employed by about two-fifths between 2023-24 and the MRP, while imports took 85% of the growth in demand from 2022-23 to the MRP.

96. The interested parties point out that production, sales, capacity utilisation and employment improved after 2023-24 while imports remained high. The Authorised Officer has taken this into account in finding that present serious injury is not established (paragraphs 77 to 79). The threat determination, however, does not rest on those factors. It rests on the loss of market share, the fall in prices exceeding the fall in costs, the continuous decline in profits and returns, and the build-up of inventories, each of which coincides with the increase in imports and its continuation at the higher level. The recovery in volume was itself obtained by reductions in price to meet the price of imports (paragraph 97). There is therefore coincidence between the increase in imports and the deterioration on which the threat determination rests, and the requirement of coincidence is satisfied.

Conditions of competition

97. Imported and domestically produced soda ash are like products, used interchangeably by the same customers in the glass, detergent, chemical and other user industries, and sold largely on the basis of price. Imports undercut the domestic industry's prices in every period except 2022-23, by up to 10–30% (2021-22) and by 10–30% in April–December 2024. Between 2023-24 and the MRP, the landed price of imports fell by 15% (₹25,896/MT to ₹22,100/MT) and the domestic industry's selling price by 17%, while its cost of sales fell by 12%. In a commodity market of this kind, the domestic industry can retain volume only by meeting the price of imports, and the price of imports therefore sets the level of its prices and margins. These conditions of competition explain how the increased imports affected the domestic industry's share, prices and profits. The volume taken by imports from the growth of the market between 2022-23 and the MRP (4.94 lakh MT) was less than the domestic industry's own unused

capacity in the MRP (6.7 lakh MT); these are volumes that the domestic industry could have supplied from its existing plants. As the landed price of imports fell by 39% from 2022-23 to the MRP, the domestic industry's selling price followed it down by 34%, while its cost of sales fell by only 18%. The margin between price and cost was thus compressed by ₹***/MT (a fall in price of ₹***/MT against a fall in cost of ₹***/MT), which accounts for the whole of the fall in profit before tax per MT over the same period (₹***/MT).

Causal link between the increased imports and the imminent serious injury

98. The facts on which the Authorised Officer has found that serious injury is clearly imminent (paragraphs 82 to 89) operate through imports. They are the continuation of imports at nearly double their 2022-23 level; the surplus capacity in the exporting countries, which can reach the Indian market only as imports; the expiry of the minimum import price, which removes the floor under the price of imports; the fall in export prices of the principal exporting countries; and the stocks of imported soda ash in the Indian market. The imminent serious injury, a further fall in prices and a loss of volume by an industry already in a vulnerable condition, will therefore be caused by the increased imports. None of the other factors examined below is likely to cause that injury in the very near future.

Non-attribution: other factors

99. The Authorised Officer has examined each of the other factors raised by the interested parties, as well as other factors known to the Authorised Officer, as follows.

(a) **Demand and the alleged demand–supply gap:** Demand grew by 25% over the period of investigation and did not contract in any period. In the MRP the domestic industry had about 6.7 lakh MT of unutilised capacity, exported 1.6 lakh MT (annualised) and held 2.4 lakh MT of inventory. The domestic industry was therefore able to supply a substantial part of the demand taken by imports. Imports did not merely fill a gap that the domestic industry could not meet, and the growth in demand cannot have caused the deterioration. Looking forward, the capacity added in 2024 increases the domestic industry's ability to meet demand.

(b) **Capacity expansion and depreciation:** Installed capacity rose by 7% over the period, against growth in demand of 25%, so that the expansion did not create a domestic surplus. Depreciation per MT rose by ₹*** between 2022-23 and the MRP, but interest per MT fell by ₹***, so that these fixed charges together rose by about ₹***/MT, less than 2% of the fall in profit before tax per MT. Capacity expansion does not explain the deterioration, and its effect has not been attributed to the increased imports.

(c) **Raw material and energy costs, the synthetic route and limestone supply:** The domestic industry's cost of sales fell by 18% between 2022-23 and the MRP; the deterioration arose because its selling price fell by 34%, not because its costs rose. The domestic industry has used the synthetic process throughout the period, so the cost difference between synthetic and natural soda ash cannot explain a change in its position after 2022-23. No evidence has been produced that the supply of limestone constrained production or increased costs during the period. The cost structure of the domestic industry is a condition of competition that makes it more susceptible to low-priced imports; it is relevant to the vulnerability found in paragraph 80, but it is not a separate cause of the deterioration or of the threat.

(d) **Plant breakdowns:** The shutdown records filed by the domestic industry show outages at individual plants, mostly of a few days. The largest, at one plant in 2023-24, related to a compressor. The public statements cited by the parties indicate that this plant operated below its capacity for part of 2023-24 and 2024-25, and that another producer's output was constrained in one quarter of 2023-24. In the same year the domestic industry doubled its exports, from 1,73,987 MT to 3,69,216 MT, which is inconsistent with an inability to supply the domestic market. Such outages may have reduced production in 2023-24, and that effect has not been attributed to imports; they do not explain the loss of market share, the fall in prices or the decline in profits, and they have no bearing on the threat.

(e) **Export performance:** The analysis of injury relates to the domestic operations of the domestic industry only. The increase in exports in 2023-24 followed, and did not precede, the loss of domestic sales to imports; exports fell back to 1,61,448 MT (annualised) in the MRP. Exports have not caused the deterioration in the domestic operations.

(f) **Captive consumption:** Captive consumption declined by about 8% between 2020-21 and the MRP. It has not reduced the volume available for sale in the merchant market, and the market share and profitability analysis is unaffected by it.

(g) **Location, freight and transport costs:** The location of the domestic industry's plants and the freight it bears to supply users in other regions did not change during the period. A factor that remained constant cannot explain a deterioration that began in 2023-24.

(h) **Downstream demand:** Weakness in particular segments, such as flat glass and solar glass, may affect the demand of those users, but total demand for soda ash grew by 25%. Weakness in particular segments does not explain a fall in the domestic industry's share of a growing market, which was taken by imports.

(i) **Normalisation of prices after 2022-23 and the global commodity cycle:** The Authorised Officer accepts that 2022-23 was an exceptional year and that part of the fall in prices and profits from that year reflects a return from abnormally high levels. For this reason, 2022-23 has not been used as the benchmark, and the effect of this normalisation has not been attributed to the increased imports; it is one of the reasons why present serious injury has not been found. The deterioration on which the threat rests, however, continued well after the normalisation: between 2023-24 and the MRP, profit before tax per MT fell by 39% and return on capital employed by about two-fifths, while the domestic industry's price fell by more than its cost. To the extent that world prices of soda ash have fallen because of surplus capacity in the exporting countries, that fall reaches the Indian market through the price and volume of imports. It is not a factor separate from the increased imports; it is the means by which they affect the domestic industry.

(j) **Competition among domestic producers, trade-restrictive practices, technology, pattern of consumption and other products:** No evidence has been produced of trade-restrictive practices of, or competition between, foreign and domestic producers. The contention of a user that domestic producers fix prices in concert is not supported by evidence. The only other domestic producer accounts for less than 2% of demand. No change in technology or in the pattern of consumption has been shown during the period, and the end-uses of soda ash remained the same. The data examined relate to the product under consideration only, so that the performance of other products of the domestic industry does not affect the analysis.

(k) **Minimum import price:** The minimum import price applied from 30th December 2024 to 31st December 2025 and was not a duty. Imports remained at the increased level while it was in force: even leaving aside the clearances of January 2025, imports in February–September 2025 amounted to 8,49,562 MT (annualised). Its effect is reflected in the data for the MRP, in which the landed price of imports rose while the domestic industry's price fell. The minimum import price did not cause injury; it moderated the price of imports during the MRP. Its expiry on 31st December 2025 is one of the facts on which the threat has been found (paragraph 86) and does not break the causal link. To the extent that it alleviated the effect of imports in the MRP, that alleviation has been taken into account and not attributed to imports.

(l) **Dumping and the anti-dumping proceedings:** The anti-dumping findings dated 29th September 2025 covered four of the sources that account for the increase, but no anti-dumping duty was imposed, so there is no double remedy. A safeguard examination concerns increased imports irrespective of whether they are fairly traded; the price at which the increased imports entered is part of

their effect and not a separate factor. The Authorised Officer has not found any part of the deterioration or of the threat to be attributable to dumping as distinct from the increase in imports, and the findings in the anti-dumping investigation have not been relied on.

(m) **Disruption of shipping routes in 2026:** After the period of investigation, the disruption of shipping routes through the Red Sea and the Strait of Hormuz reduced the volume of imports reaching India. This factor has reduced, not increased, the pressure of imports on the domestic industry. The domestic industry describes it as temporary; in any event, it does not alter the supply–demand position of the exporting countries. It does not cause injury and does not sever the link between the increased imports and the threat.

Conclusion on causal link

100. The deterioration in the condition of the domestic industry coincides with the increase in imports in 2023-24 and their continuation at the increased level; the conditions of competition show how the imports brought it about; and the facts that make serious injury clearly imminent operate through imports. Having separated and distinguished the effects of the other factors, and having not attributed to the increased imports the effects of the normalisation of prices after 2022-23, the plant outages of 2023-24 and the domestic industry's capacity expansion, the Authorised Officer concludes that there is a genuine and substantial relationship of cause and effect between the increased imports and the threat of serious injury to the domestic industry. The Authorised Officer accordingly finds that the increased imports of the product under consideration threaten to cause serious injury to the domestic industry, and that injury caused by other factors has not been attributed to the increased imports.

K. ADJUSTMENT PLAN

K.1 Submissions of the other interested parties

(i) **Adequacy of the plan:** The interested parties submitted that the adjustment plan is not a plan for adjustment to import competition but a collection of routine, company-wise business measures, many of which were already under way and would be carried out irrespective of any safeguard measure. The plan does not state the investment required, the milestones by which progress can be measured, or how the measures relate to the duration of the measure sought.

(ii) **Structural disadvantage:** The interested parties submitted that natural soda ash cannot be produced in India, and that the cost disadvantage of the synthetic process is permanent. A restriction on imports, which include natural soda ash, therefore cannot facilitate adjustment and would only shelter the domestic industry from competition.

K.2 Submissions of the domestic industry

(i) The domestic industry submitted a statement of the efforts made and planned by each of its constituents to adjust to import competition under Rule 5(2)(b), with the expected savings:

(a) **Nirma:** a coke briquette plant at Bhavnagar (2027; savings of ₹500–750/MT); 20 MW of solar power (2026; savings of ₹300–400/MT); greater use of local limestone; and higher capacity utilisation.

(b) **GHCL:** improved limestone sizing, handling and kiln operation; greater use of local limestone; and lower consumption of kiln fuel, steam and ammonia (savings of 8–9%).

(c) **RSPL:** expansion of capacity; captive salt works; greater use of local limestone; a railway siding and a jetty; and maintenance and energy measures (cost reduction of at least 10%).

(d) **Tata Chemicals:** digital process control (reduction of 22% in process variability); a cost-reduction programme; debottlenecking of capacity from 0.81 to 1.1 million MT a year; and logistics measures.

(e) **DCW:** higher output; better limestone and carbonator yield; and lower consumption of ammonia, fuel and power (cost reduction of about 6%).

(ii) The plans are specific to each company, quantified, and partly in implementation. They address the source of the pressure from imports, which is competition on price, by reducing costs, raising capacity utilisation and adding capacity to meet growing demand. Their object is to enable the domestic industry to compete with imports, including natural soda ash, at the end of the measure.

(iii) At present returns, investment in cost reduction and new capacity cannot be sustained. The measure would provide the stability needed to complete the planned investments.

K.3 Examination by the Authorised Officer

Legal framework

101. Article 5.1 of the Agreement on Safeguards requires that a safeguard measure be applied only to the extent necessary to prevent or remedy serious injury and to facilitate adjustment, and Article 7.1 requires that it be applied only for such period as may be necessary for the same purposes. Under Article 7.4, a measure applied for more than one year must be progressively liberalised at regular intervals, and under Article 7.2 a measure may be extended only if, among other things, there is evidence that the industry is adjusting. Rule 5(2)(b) requires the application to contain a statement of the efforts

made or planned by the domestic industry to adjust positively to import competition, and Rule 9(1)(i) requires the recommendation to address the facilitation of adjustment.

102. The Agreement on Safeguards does not make an adjustment plan a condition of a determination of increased imports, serious injury or threat, or causal link. The plan is relevant instead to whether the measure is confined to what is necessary, to its duration and liberalisation, and to any subsequent extension. The Authorised Officer has examined it for those purposes.

103. **Relevance in a threat case:** The measure recommended is intended to prevent serious injury from materialising (Sections I and J), not to remedy injury already suffered. Its purpose is to give the domestic industry a limited period in which to reduce its costs and use its capacity before the pressure identified in the threat analysis — imports at the increased level, the expiry of the minimum import price, surplus capacity in the exporting countries and falling world prices — takes full effect. The adjustment called for is therefore cost reduction and improved utilisation that can be achieved within that period, rather than long-term structural change.

Assessment of the plan

104. **Specificity and quantification:** The measures proposed by each constituent are as follows:

Producer	Principal measures	Expected effect	Timing / status
Nirma	Coke briquette plant; 20 MW solar power; local limestone; higher utilisation	₹800–1,150/MT combined	Solar 2026; briquette plant 2027
GHCL	Limestone sizing and handling; kiln operation; lower fuel, steam and ammonia use	8–9% of cost	
RSPL	Capacity expansion; captive salt works; railway siding and jetty; energy measures	At least 10% of cost	
Tata Chemicals	Digital process control; cost programme; debottlenecking 0.81 → 1.1 million MT; logistics	22% lower process variability; +0.29 million MT capacity	
DCW	Higher output; limestone and carbonator yield; lower ammonia, fuel and power use	About 6% of cost	

The measures are specific to each constituent and, for most of them, quantified. They are of the kind that is relevant to the pressure from imports found in this investigation, which operates through price: each is directed at lowering the cost of production, raising utilisation or improving logistics.

105. **Adequacy in relation to the threat:** Savings of 6–10% applied to the domestic industry's cost of sales in the MRP would amount to ₹***/MT. This is of the same order as the fall in the domestic industry's profit before tax per MT between 2023-24 and the MRP, and would materially restore the margin between price and cost that has

narrowed during the period of investigation. The additional capacity proposed by Tata Chemicals and RSPL, together with the use of about 6.7 lakh MT of capacity that was unutilised in the MRP, would enable the domestic industry to supply a larger share of a market growing at about 5% a year. The Authorised Officer is satisfied that, if implemented, the plan is capable of placing the domestic industry in a position to compete with imports at the end of the measure.

106. **Measures already under way:** The interested parties contend that several measures were already under way. The relevant question is not whether a measure is new, but whether the domestic industry is taking credible steps to adjust and whether the measure will assist it in completing them. Several of the measures, including the coke briquette plant, the debottlenecking and the capacity expansion, require investment over the period of the measure. The domestic industry's return on capital employed fell to the lowest level of the period in the MRP (Section I), and an industry facing a further fall in prices is unlikely to sustain such investment. That some measures are routine in character does not make them inadequate where, as here, they are directed at the cost of production.

107. **Natural soda ash:** The Authorised Officer agrees that natural soda ash cannot be produced in India. Adjustment, however, does not require the domestic industry to replicate the exporters' raw material; it requires the industry to become able to compete with imports at the end of the measure. The cost difference between the synthetic and natural processes has existed throughout the period and was found in Section J to be a condition of competition that makes the domestic industry vulnerable to low-priced imports, not a separate cause of the threat (paragraph 99(c)). The plan addresses that vulnerability by reducing the cost of the synthetic process and improving logistics. The domestic industry supplied about three-quarters of Indian demand throughout the period in competition with imports, including natural soda ash, which shows that the synthetic process can compete when imports are not at the increased levels found in this investigation.

108. **Gaps in the plan:** The Authorised Officer accepts that the plan does not state, for each constituent, the investment required or intermediate milestones, and that the timing of several measures has not been given. These gaps do not render the plan inadequate for present purposes, but they limit the extent to which it can justify a longer measure.

109. **Duration:** Having regard to the threat basis of the measure and to the time needed to implement the principal measures in the plan, of which those dated are scheduled for 2026 and 2027, the Authorised Officer considers that a period of two years is sufficient to prevent serious injury and to facilitate adjustment. The period has been limited accordingly, and the measure is to be progressively liberalised during that period in accordance with Article 7.4 (Section N).

110. **Conclusion:** The Authorised Officer concludes that the domestic industry has submitted a statement of adjustment that is specific, largely quantified and directed at the conditions of competition through which the increased imports threaten serious injury, and that the measure recommended, for a period of two years and subject to progressive liberalisation, will facilitate that adjustment.

L. PUBLIC INTEREST

L.1 Submissions of the other interested parties

(i) **Importance of soda ash to user industries:** Soda ash is an essential input for the glass, detergent, sodium silicate and chemical industries. It accounts for 15–20% of the cost of production of container glass and 30–40% of the composition of detergents. An association of detergent manufacturers submitted that the domestic list price had risen by 28.6% since the period of the anti-dumping investigation, which would raise detergent prices significantly, and that many detergent manufacturers are micro, small and medium enterprises.

(ii) **Shortage and the effects of a quota:** A quantitative restriction would create scarcity, delays in supply and quota rents, and would cost users more than a duty. Since domestic capacity is fully used, users would face shortages of 70–80% of their requirements. On the domestic industry's own figures, domestic production together with the proposed quota would fall short of demand.

(iii) **Inputs for exports:** Unlike a safeguard duty, a quantitative restriction does not provide for exemption of inputs used in the manufacture of goods for export.

(iv) **Decarbonisation:** Natural soda ash has a lower carbon footprint than synthetic soda ash. Access to it supports the decarbonisation of user industries and their competitiveness in markets that apply carbon-border measures.

(v) **Non-imposition of the anti-dumping duty:** The Central Government did not impose the anti-dumping duty recommended in 2025, which reflects a view that further restriction of imports of soda ash is not in the public interest.

L.2 Submissions of the domestic industry

(i) **No shortage:** There is no gap between demand and domestic supply: Indian capacity was 45.43 lakh MT against demand in the MRP of 45.35 lakh MT (as computed by the domestic industry; demand in the MRP determined in Section I is 45,00,479 MT). A quota permits imports and does not add any duty to their price.

(ii) **Interests of the domestic industry:** The domestic industry employs about 22,000 persons directly and indirectly, and has invested in, and is planning to expand, its capacity.

(iii) **Users:** The glass industry is itself protected by anti-dumping duties. Detergent prices have not moved with the price of soda ash.

L.3 Views of the Department of Chemicals and Petrochemicals

111. The Department of Chemicals and Petrochemicals, Ministry of Chemicals and Fertilizers, by its Office Memorandum, conveyed the following inputs, which it obtained from the industry association:

(i) Soda ash is produced in India at seven units of six companies: DCW Limited, GHCL Limited, Nirma Limited (including its Saurashtra Chemicals Division), RSPL Limited, Tata Chemicals Limited and Tuticorin Alkali Chemicals and Fertilizers Limited. Their capacity in 2024-25 was 45,20,670 MT and their production 37,86,453 MT.

(ii) The proposed measure restricts the volume of imports and is not likely to have any adverse impact on user industries, as there is sufficient capacity within the country to meet the demand of user industries. It will secure the planned capacity additions of around 2 million MT, ensuring the supply of a basic industrial chemical and generating employment.

L.4 Examination by the Authorised Officer

Legal framework and approach

112. Article 3.1 of the Agreement on Safeguards requires the investigation to give interested parties the opportunity to present evidence and their views, including on whether or not the application of a safeguard measure would be in the public interest. Rule 6(5) requires that users of the product be given an opportunity to state whether the measure would be in the public interest. Section 9A(1) of the Act empowers the Central Government to impose such quantitative restrictions as it may deem fit. The public interest is therefore a consideration in deciding whether, and in what form and to what extent, a measure should be recommended. The Authorised Officer has considered the interests of the domestic industry, the user industries and consumers together.

113. The measure recommended is designed to prevent serious injury that has been found to be clearly imminent (Sections I and J), for two years, subject to liberalisation and to the adjustment examined in Section K. The question examined is whether such a measure, at the level recommended, would impose costs on users and consumers that outweigh the interest in preventing that injury. In examining it, the Authorised Officer has considered principally the availability of supply, the effect on prices, users who export, the choice of measure, and the wider interest in a domestic source of supply.

Availability of supply

114. **Supply at the level of the MRP:** The quota is not a prohibition. It permits imports of 7,54,992 MT in the first year and 7,92,740 MT in the second, from all sources and of

both natural and synthetic soda ash. Imports from developing countries excluded under Section M are additional. At the level of demand in the MRP (45,00,479 MT), the balance of 37,45,487 MT would be supplied by Indian producers, about 82% of total Indian capacity of 45.43 lakh MT (43.63 lakh MT of the domestic industry and about 1.8 lakh MT of the other producer, as stated by the domestic industry in its written submissions). The domestic industry would need to increase its supplies to the domestic market by about 2.6 lakh MT over the MRP. In the MRP it had about 6.7 lakh MT of unutilised capacity, exported 1.6 lakh MT (annualised) and held inventories of 2.4 lakh MT. The capacity utilisation required would be about 85% if exports were redirected to the domestic market, the level it achieved in the MRP, and about 88% if exports were maintained; inventories would provide further cover in the first year.

115. **Supply during the period of the measure:** The measure will apply from the date of its notification, when demand is likely to be higher than in the MRP. If demand continues to grow at about 5% a year, Indian producers would need to supply about 42.1 lakh MT in the first year of the measure and about 44.2 lakh MT in the second, or about 93% and 97% of present Indian capacity. The Authorised Officer therefore recognises that the margin between demand and the supply available to users is limited, particularly in the second year, unless the capacity additions planned by the domestic industry (Section K) come on stream.

Particulars (lakh MT)	MRP level	Year 1 (demand +5% p.a.)	Year 2 (demand +5% p.a.)
Demand	45.0	49.6	52.1
Quota	7.55	7.55	7.93
Required from Indian producers	37.5	42.1	44.2
Share of Indian capacity (45.43)	82%	93%	97%

Year 1 and Year 2 assume that demand grows at about 5% a year from the MRP, so that demand in the first year of the measure is about 49.6 lakh MT (paragraph 143). Excludes *imports from developing countries excluded under Section M.*

116. **Assessment of supply:** The users' estimates of shortfalls of 70–80% of their requirements are not supported by data and appear to assume that imports would cease. They do not take account of the quota, of the imports from the developing countries excluded under Section M and under the Advance Authorisation Scheme, or of the unused capacity, exports and stocks of the domestic industry. Indian capacity together with the quota for the first year (about 53.0 lakh MT) exceeds the demand of the MRP, and the market report filed by an opposing party itself records that imports into India were already above the volume India needed (Section I). The Authorised Officer recognises that demand is growing at about 5% a year and that the margin is limited. For this reason the quota has been set by reference to the demand projected for the first year of the measure and rises by 5% in the second year, and unused quota is carried forward from quarter to quarter up to the eighth quarter and distributed by the Central Government among the supplying countries on the basis of their utilisation (Section N),

the domestic industry is to furnish quarterly information on its supplies (Section P), and the measure may be reviewed under Rule 15 if shortages arise. With these provisions, the risk of shortage does not make the measure contrary to the public interest.

117. **Quota rents and administration:** The Authorised Officer accepts that a quota can create scarcity premiums and delay. These effects depend on the level of the quota and the method of its administration. The quota recommended is about 15% of the demand projected for the first year of the measure, and its allocation among supplying countries and its administration are set out in Section N. The Authorised Officer has taken account of the users' concerns in recommending the carry-forward of unused quota from quarter to quarter, its distribution by the Central Government on the basis of utilisation, and the monitoring of supply.

Effect on prices and on user industries

118. A quota does not add a duty to the price of imports within it. Any increase in domestic prices is limited by the volume of imports permitted and by competition among Indian producers. The figures submitted by users show the share of soda ash in their costs; they do not show that prices at the level of the representative years, or a moderate increase from the present level, would make user industries unviable. On the users' own figures, a 10% increase in the price of soda ash would raise the cost of container glass by about 1.5–2%, soda ash being 15–20% of its cost of production as stated by a user. It would raise the cost of detergents by about 1–1.5%, taking soda ash at 30–40% of the composition of detergents, as stated by an association of detergent manufacturers, the price of detergents furnished by it in confidence, and the domestic industry's selling price in the MRP. The domestic list prices cited by that association relate to 2026, after the period of investigation, when no measure was in force, and do not show the effect of the proposed measure.

119. The Authorised Officer has considered the position of micro, small and medium enterprises in the detergent industry. Their exposure is through the price of soda ash; the measure does not affect their access to it, and the cost effect on their products, of the order set out above, is moderate.

Users who export

120. Users who manufacture goods for export are protected by the recommendation in Section P that imports under the Advance Authorisation Scheme be permitted outside the quota. This is consistent with paragraph 4.14 of the Foreign Trade Policy 2023, under which such imports are exempt from safeguard duty, and with paragraph 4.18(iv), under which restricted items may be imported under Advance Authorisation unless specifically disallowed. The goods are used in the manufacture of exports and do not enter the domestic market. This is also consistent with the treatment of goods under inward processing in the customs law of the European Union, cited by a user, under which such goods are not subject to commercial policy measures.

Decarbonisation and carbon-border measures

121. The measure does not prevent the import of natural soda ash, which remains available within the quota from all sources. The European Union's Carbon Border Adjustment Mechanism applies at present to cement, iron and steel, aluminium, fertilisers, electricity and hydrogen, and its proposed extension from 2028 concerns goods made of steel and aluminium; it does not apply to glass or detergents. The interested parties have not shown that the measure would affect the exports of user industries under any carbon-border measure. The Authorised Officer notes, moreover, that the domestic industry's adjustment plan includes the use of solar power and lower fuel and energy consumption (Section K).

Choice of measure

122. The users contend that a safeguard duty would be less costly to them than a quota. The present investigation was initiated under Section 9A of the Act on an application for quantitative restrictions. The imposition of a safeguard duty is governed by Section 8B of the Customs Tariff Act, 1975 and the rules made under it, and is outside the scope of this investigation. Within the measure available, the Authorised Officer has sought to limit its cost to users through the level of the quota, its increase in the second year, the carry-forward and distribution of unused quota, the exclusion of imports under Advance Authorisation, and the monitoring of supply.

Non-imposition of the anti-dumping duty

123. The decision of the Central Government not to impose the anti-dumping duty recommended in 2025 concerned a different measure, directed at dumping by producers in four countries, on a different record. It does not determine whether a measure to prevent the serious injury now found to be imminent, caused by increased imports from all sources, is in the public interest.

Interest of the domestic industry and security of supply

124. The domestic industry supplied about three-quarters of Indian demand throughout the period of investigation, employed 4,913 persons directly in the MRP, states that about 22,000 persons are employed directly and indirectly, and has invested in capacity that it plans to expand (Section K). Its continued viability is in the interest of the user industries themselves. In 2022-23, when world supply was tight, the landed price of imports (₹36,059/MT) was above the domestic industry's selling price (₹***/MT), and users were able to obtain most of their requirements from domestic producers at a lower price than imports. The serious injury found to be imminent would weaken that source of supply. A measure that preserves it, while permitting imports of about 15% of demand, serves the interest of users as well as producers.

Views of the Department of Chemicals and Petrochemicals

125. The views of the administrative ministry for the product are consistent with the assessment above. The capacity reported by it for 2024-25, 45,20,670 MT, is close to the Indian capacity of about 45.43 lakh MT used above. The Authorised Officer has, however, not relied on domestic capacity alone; the measure keeps imports open within the quota, and from the excluded developing countries and under the Advance Authorisation Scheme outside it. The planned additions to capacity, which the Department expects to secure supply and employment, would be put at risk if imports continued at the volumes and prices found in Section I. This supports a measure of limited duration that gives the industry time to adjust.

Conclusion

126. Weighing these considerations, the Authorised Officer concludes that the imposition of the quantitative restrictions recommended, at the level and for the period set out in Section N, with the exclusion of imports under the Advance Authorisation Scheme recommended in Section P and the monitoring of supply recommended in Section P, is not against the public interest.

M. DEVELOPING COUNTRIES

M.1 Legal framework

127. Under the proviso to Section 9A(1) of the Act, quantitative restrictions shall not be imposed on goods originating from a developing country so long as the share of imports of such goods from that country does not exceed 3%, or, where the goods originate from more than one developing country, so long as the aggregate of imports from the developing countries each with less than 3% import share does not exceed 9% of total imports of the goods into India. The proviso implements Article 9.1 of the Agreement on Safeguards. Under Section 9A(4)(a), "developing country" means a country notified by the Central Government for the purposes of that Section.

128. **List applied:** The only list notified for the purposes of Section 9A(4)(a) is that notified by the Directorate General of Foreign Trade on 31st January 2013, which adopted the list then notified by the Department of Revenue. That list has since been revised by Notification No. 19/2016-Customs (N.T.) dated 5th February 2016, and that revised list was applied in the Low Ash Metallurgical Coke findings. The Authorised Officer recommends that the Central Government notify the revised list for the purposes of Section 9A(4)(a) together with the measure.

M.2 Shares of developing countries

129. **Basis:** The shares have been determined on the imports of the product under consideration in the MRP, the most recent period for which data are available, by

country of origin, using DGCI&S transaction-wise data. The shares of the listed developing countries were as follows:

Country	Imports in MRP (MT, annualised)	Share of total imports	Treatment
Turkey	2,85,292	28.19%	Exceeds 3%: subject
Bulgaria	58,419	5.77%	Exceeds 3%: subject (within EU quota)
Kenya	55,620	5.50%	Exceeds 3%: subject
Iran/UAE (treated as a single source)	1,35,893	13.43%	Exceeds 3%: subject
Georgia, Uzbekistan, Turkmenistan, Bosnia and Herzegovina, Indonesia, Vietnam, Romania	Nil	Nil (0.33% over the POI)	Below 3% individually and 9% collectively: excluded
Total imports, all sources	10,12,024	100%	

Bulgaria: 43,814 MT actual in January–September 2025, annualised. Romania is listed but had no imports in the POI. China PR is not listed in the Annexure; imports from it are subject to the measure irrespective of its share. Iran is listed, but is treated together with the United Arab Emirates, which is not listed, as a single source (paragraph 133).

130. **Countries subject to the measure:** Imports from Turkey (28.19%), Bulgaria (5.77%) and Kenya (5.50%), and from Iran/UAE (13.43%), each exceed 3% of total imports in the MRP. Imports from these sources are subject to the measure.

131. **Countries excluded from the measure:** Georgia, Uzbekistan, Turkmenistan, Bosnia and Herzegovina, Indonesia, Vietnam and Romania each accounted for less than 3% of imports. Their collective share was nil in the MRP and 0.33% over the period of investigation, well below 9%. Imports originating in these countries are excluded from the measure. The Government of Indonesia requested exclusion; imports from Indonesia amounted to 135 MT, all in 2023-24, and Indonesia is accordingly excluded. The Government of Mexico also requested exclusion. Mexico is listed in the Annexure as a developing country and there were no imports from Mexico in the period of investigation; imports originating in Mexico are therefore not subject to the quota (Section P, condition (v)).

132. **Member States of the European Union:** Bulgaria and Romania appear individually in the list of developing countries. Article 9.1 applies to products "originating in a developing country Member", and each of them is a Member of the WTO. The thresholds have therefore been applied to each of them individually: Bulgaria exceeds 3% and is subject; Romania had no imports and is excluded. For the allocation of the quota under Article 5.2(a), by contrast, the European Union has been treated as a single supplying Member (Section N), because it is a customs union with exclusive competence in trade policy and is itself a Member of the WTO. Imports from Bulgaria accounted for about 96% of imports from the European Union in January–September 2025 (43,814 MT of 45,482 MT), and fall within the quota for the European Union.

133. **Iran and the UAE:** Iran is listed in the Annexure as a developing country; the UAE is not. Interested parties noted that soda ash of Iranian origin is shipped to India through the UAE, and the domestic industry did not object to verification of such goods (Section F). In the anti-dumping investigation on the same product, the final findings dated 29th September 2025 found, on the basis of evidence that the UAE has no production of soda ash, that imports declared as of UAE origin were of Iranian origin, and examined them together with imports from Iran. The DGCI&S data record the UAE as the country of origin of these imports, and the information on record does not permit imports of Iranian origin to be separated from those declared as of UAE origin. The proviso to Section 9A(1) is intended to exclude imports from developing countries whose share is negligible; it cannot be applied so as to exclude part of what is, on the record, a single and substantial flow of imports. The Authorised Officer has therefore treated imports declared as originating in Iran and in the UAE as a single source. Their combined share in the MRP was 13.43% (1,35,893 MT, annualised), well above 3%. Iran is also not a Member of the WTO, and Article 9.1 of the Agreement on Safeguards, which applies to developing country Members, does not require the exclusion of imports from Iran. Imports originating in Iran are accordingly not excluded, and imports from Iran and the UAE are subject to a single quota.

M.3 Consequence of the exclusions for the findings

134. Where imports from certain sources are excluded from a safeguard measure, the imports from the sources subject to the measure must themselves satisfy the conditions for its application, including where the exclusion is made under Article 9.1. Imports from the excluded developing countries were nil in the MRP and 0.33% of imports over the period of investigation. Excluding them would not change materially any of the figures on which the findings rest: the increase in imports (Section G), the threat of serious injury (Section I), the causal link (Section J) or the unforeseen developments, which concern imports from Turkey, Russia and the USA (Section H). The Authorised Officer therefore finds that imports from the sources subject to the measure, by themselves, have increased and threaten to cause serious injury to the domestic industry.

M.4 Implementation and monitoring

135. An exclusion under Article 9.1 must be given effect in the design of the measure itself. The Authorised Officer therefore recommends that the notification imposing the measure name the excluded developing countries, and that imports be admitted as originating in an excluded country only on production of a certificate of origin.

136. The exclusion of Romania within an otherwise covered European Union, and of the other listed countries, could provide a route for imports to avoid the quota. The Authorised Officer recommends that the Central Government and the customs authorities monitor imports from the excluded countries, in particular Romania, so that the quota is not avoided. In terms of the proviso to Section 9A(1), the exclusion of a

country ceases if its share of imports exceeds 3%, or the collective share of the excluded countries exceeds 9%, and the measure may be reviewed under Rule 15 for that purpose.

137. **Conclusion:** Imports originating in Turkey, Bulgaria, Kenya and Iran (together with the United Arab Emirates), and in all countries not listed in the Annexure, including China PR, the USA and Russia, are subject to the measure. Imports originating in the developing countries listed in the Annexure other than these countries are excluded from the measure.

N. FORM, LEVEL AND DURATION OF THE MEASURE

N.1 Legal framework

138. Under Rule 9(1) of the Safeguard Measures (Quantitative Restrictions) Rules, 2012, the recommendation of the Authorised Officer is to state the extent and nature of the restrictions, the level of the quota, its allocation among supplying countries and the period of its application. Under Rule 10 the restrictions are not to exceed the amount found adequate to prevent or remedy serious injury and to facilitate adjustment, read with Section 9A(1), which empowers the imposition of restrictions where increased imports threaten to cause serious injury. Under Article 5.1 of the Agreement on Safeguards, a measure may be applied only to the extent necessary to prevent or remedy serious injury and to facilitate adjustment. This limits the measure to addressing the injury or threat attributable to increased imports.

N.2 Form of the measure

139. The present investigation was initiated on an application for quantitative restrictions under Section 9A of the Act. The threat found arises from the volume of imports: imports nearly doubled in 2023-24 and remained at that level even while the minimum import price was in force, and the surplus capacity in the exporting countries can reach India only as additional volume (Sections G, I and J). A price measure has already been tried: imports reached their highest level while the minimum import price was in force. A tariff increase within the bound rate would not have a certain or immediate effect on volumes (Section H). A quantitative restriction addresses that volume directly. Within the quota, imports remain free of any additional duty, so that users retain access to imports, including natural soda ash, at world prices. Article 5.1 provides that Members should choose the measures most suitable for the achievement of these objectives; on this record, that measure is a quantitative restriction.

N.3 Level of the quota

140. **Requirement:** Rule 9(1)(ii) and the second sentence of Article 5.1 provide that a quantitative restriction shall not reduce imports below the average of imports in the last three representative years for which statistics are available, unless clear justification is given that a different level is necessary. The obligation to give that clear justification

arises only where the quota is set below that average. The first sentence of Article 5.1, that the measure be applied only to the extent necessary, applies in all cases.

141. **Proposals of the parties:** The domestic industry and a group of exporters proposed the years 2020-21 to 2022-23 as representative; on that basis the domestic industry proposed a quota of 7,33,525 MT, computed on published import data. Some users proposed 2017-18 to 2019-20 (about 8.43 lakh MT), adjusted for future demand. Another user proposed the average of the years from 2023-24 onwards.

142. **Representative years:** The Authorised Officer has adopted 2020-21 to 2022-23, the three most recent complete financial years before the increase in imports. This follows the practice in the final findings on Low Ash Metallurgical Coke dated 29th April 2024. The reasons are as follows.

(a) The years 2023-24 onwards are the years of the increase in imports found in Section G. They cannot be representative of the level against which a measure addressing that increase is to be set; a quota based on them would leave the increase, and the threat it causes, unaddressed.

(b) The years 2017-18 to 2019-20 lie outside the period of investigation and reflect a different market. Anti-dumping duties applied to imports from most sources until December 2018 and March 2019, and Indian capacity was substantially smaller (Section G).

(c) The interested parties contended that 2020-21 to 2022-23 were affected by COVID-19. Imports in 2020-21 (6,91,922 MT) were close to those in 2016-17 (6,88,860 MT). The lower imports of 2021-22 and 2022-23 coincided with high world prices and with growth in domestic production, not with any fall in Indian demand, which rose in each year. The Authorised Officer therefore considers these years representative of the normal level of imports before the increase.

143. **Adjustment for growth in demand:** To take account of the growth of the Indian market since the representative years, the base has been increased in proportion to the growth in Indian demand from the average of the representative years (37,94,639 MT) to the demand projected for the first year of the measure. Demand in the MRP was 45,00,479 MT (annualised), and Indian demand grew at a compound rate of about 5% a year over the period of investigation. The measure will apply from the date of its notification after the completion of this investigation, so that the mid-point of its first year falls about two years after the mid-point of the MRP. Applying growth of 5% a year for two years, demand in the first year of the measure is estimated at 49,61,778 MT (45,00,479 MT × 1.05 × 1.05). This is an estimate based on the trend in the period of investigation; no data after the period of investigation have been relied on. The base has accordingly been increased by 30.76% (49,61,778 ÷ 37,94,639 = 1.3076). This

keeps the share of imports in Indian demand at about its level in the representative years (15%).

144. **Computation:** Average imports in the representative years were 5,80,929 MT, of which 3,531 MT originated in the developing countries excluded under Section M, leaving 5,77,398 MT from the sources subject to the measure, including Iran/UAE. With the adjustment for demand, the quota for the first year, computed country by country and rounded, is 7,54,992 MT. This is 30.8% above the average of imports from the sources subject to the measure, and 30.0% above the average of imports from all sources, in the representative years. The quota therefore does not reduce imports below the average of the last three representative years, and Rule 9(1)(ii) and the second sentence of Article 5.1 are satisfied.

145. **Proposal of the domestic industry:** The domestic industry proposed a quota of 7,33,525 MT, computed on published import data, which include goods other than the product under consideration. Recomputed on the transaction-wise data segregated for the product under consideration, for both imports and demand, the method proposed by the domestic industry gives 6,88,987 MT. The quota recommended, 7,54,992 MT, is higher than both figures, because it takes account of the growth in demand expected up to the first year of the measure (paragraph 143). The measure is therefore not more restrictive than that sought by the domestic industry.

146. **Extent necessary:** The quota permits imports of about 15% of the demand projected for the first year of the measure, against 22% of demand in the MRP, and so reduces imports by about one-quarter from their level in the MRP (10,12,024 MT, annualised). The Authorised Officer considers this reduction necessary to prevent the serious injury found to be imminent. In the representative years, when imports held about 15% of demand, the domestic industry was not under threat of serious injury; the threat arose as imports took the larger share found in Sections G and I. A quota that restores the share of the representative years, while allowing for the growth of the market, addresses the threat attributable to the increased imports and does not go beyond it. The effects of other factors, which have not been attributed to the increased imports (Section J), have not been taken into account in setting the level. Imports under the Advance Authorisation Scheme, which are kept outside the quota (Section P), are small: the only user that cited such imports reported imports that are a negligible share of total imports, and they do not materially affect this assessment.

N.4 Allocation and administration of the quota

147. **Allocation among supplying countries:** In terms of Rule 9(1)(iii) and Article 5.2(a), the quota has been allocated among the supplying countries having a substantial interest in supplying the product, in proportion to their shares of imports from the sources subject to the measure in the representative period, with minor suppliers grouped under "Others" (Section P, paragraph 159). The allocation is made solely on the basis of the

shares in the representative period and is not influenced by any relationship between a supplier and a domestic producer. Article 5.2(a) also provides for the allocation to be agreed with the Members having a substantial interest, which is a matter for the Central Government in the consultations under Article 12.3 before the measure is applied.

148. **Requests concerning the quotas of particular countries:** An association of users asked that the quotas of Kenya, Iran and Russia be reallocated because of events after the period of investigation. A producer in Kenya, on the other hand, informed the Authorised Officer that the Government of Kenya has, until further orders, restrained it from producing and exporting soda ash. It submitted that the stoppage is temporary, and requested that the quota for Kenya be maintained and not reallocated to other sources. Both submissions have been taken on record. Article 5.2(a) provides for allocation on the basis of a previous representative period, due account being taken of any special factors which may have affected or may be affecting the trade in the product. The events cited arose after the period of investigation, and their effect on the capacity of these countries to supply over the period of the measure has not been established on the record; in the case of Kenya, the stoppage is stated to be temporary and its duration is not known. They are not, therefore, found to be special factors warranting a departure from the representative shares, and the quota of each country, including Kenya, is maintained. They may be taken into account by the Central Government in the consultations under Article 12.3. The concern that some supplying countries may be unable to use their quotas is, in any event, addressed by the carry-forward of unused quota to the following quarters and its distribution by the Central Government on the basis of utilisation (paragraph 151), which does not reduce the quarterly tranche of any country.

149. **Requests for exclusion and special quotas:** The measure applies to imports of the product irrespective of source, subject only to the exclusion of developing countries under the proviso to Section 9A(1) and Article 9.1 (Rule 11; Article 2.2; Section M). The requests of a user to exclude imports from the European Union, on the ground that their prices were higher, and of a group of exporters, on the ground that those imports were not injurious, cannot therefore be accepted. In any event, the quota for the European Union (1,17,179 MT) is about 93% above its imports in the MRP (60,643 MT, annualised), so the measure does not restrict supplies from the European Union at their present level. The United States measure on quartz surface products cited by a user excluded imports from certain partners under its free-trade agreements and from developing countries; it provides no basis for excluding a source that is neither. The requests for a reserve for critical users and for a separate quota for natural soda ash are not accepted: the quota is allocated by country of supply, is open to all users, and permits imports of natural soda ash from all sources.

150. **Administration:** The annual quota for each country shall be released in four quarterly tranches in each year, as set out in paragraph 160; the quarters of the first year are referred to as Quarters 1 to 4 and those of the second year as Quarters 5 to 8. Any part of the quota for a quarter not used in that quarter shall be carried forward to the next quarter, and so on up to Quarter 8, including from Quarter 4 to Quarter 5, and shall be distributed by the Central Government in the manner set out in paragraph 151; any quantity still unused at the end of Quarter 8 shall lapse. Some users asked that goods shipped or contracted before the measure takes effect be exempted; the domestic industry opposed this. Such goods may be imported within the quota, and the quarterly tranches with carry-forward provide flexibility. No separate transitional provision is recommended. The detailed conditions, including the set-off of any quantity imported in excess of a quarterly tranche against the next tranche, are set out in Section P, condition (i). The method of licensing or allocation among importers within each country quota is a matter for the Central Government.

151. **Carry-forward and distribution of unused quota:** The quotas of some supplying countries exceed their present level of supply: the quota of Kenya (1,21,847 MT) is more than twice its imports in the MRP (55,620 MT, annualised), and those of the European Union, China PR and Russia are also above their imports in the MRP. The total quota has been set at the level necessary to prevent serious injury. Quota left unused by one supplying country would reduce imports below that level and could cause shortages for users (Section L). The Authorised Officer therefore recommends that any part of the quota for a quarter, including any quantity carried forward to it, that remains unutilised at the end of that quarter be carried forward to the next quarter, and so on from Quarter 1 up to Quarter 8. The quantity so carried forward shall be distributed by the Central Government among the supplying countries subject to the measure, in addition to the quarterly tranche of each country, taking into account the utilisation of their quotas in the previous quarter or quarters. Any quantity remaining unutilised at the end of Quarter 8 shall lapse. A comparable mechanism, under which unused quantities were transferred to the following quarter within each year and suppliers that had exhausted their own allocation could draw on the residual quota in the last quarter of each year, was provided in the European Union's safeguard measure on steel products (Implementing Regulation (EU) 2019/159). The mechanism does not reduce the quarterly tranche of any country: each country retains the full use of its allocated share within each quarter, which is the prescribed period to which the tranche relates, in terms of Article 5.2(a) of the Agreement on Safeguards and Article XIII:2(d) of GATT 1994. It ensures only that the total quota is available to users. The detailed condition is set out in Section P. The quarterly tranches and the carry-forward and distribution of unused quota under conditions (i) and (ii) in paragraph 161 are intended to allow exporters and importers to regulate their volumes smoothly, so that users, importers and exporters do not suffer undue hardship. If necessary, further modalities

for administering the quantitative restrictions may be notified by the Central Government in accordance with the relevant legal provisions.

N.5 Duration and progressive liberalisation

152. **Duration:** The domestic industry requested a measure for four years, the maximum initial period under Rule 13. The common submissions of the interested parties asked for not more than one year. Rule 13(1) and Article 7.1 require the measure to be applied only for such period as may be necessary to prevent or remedy serious injury and to facilitate adjustment. The principal measures in the domestic industry's adjustment plan are scheduled for 2026 and 2027, including Nirma's 20 MW solar power project (2026) and coke briquette plant (2027), while others are under implementation (Section K). A measure of one year, applied from the date of notification in late 2026, would end before the adjustment measures scheduled for 2027 are completed, and would leave too little time for the cost reductions from the measures already under way to be realised. A measure of four years would exceed what is needed to prevent a threat of serious injury in an industry that remains profitable. The Authorised Officer considers a period of two years necessary and sufficient, and recommends the measure for two years from the date of its notification (Rules 12 and 13).

153. **Progressive liberalisation:** As the duration exceeds one year, Rule 14 and Article 7.4 require the measure to be progressively liberalised at regular intervals. Neither prescribes a rate. The quota for the second year has been increased by 5%, to 7,92,740 MT, close to the compound annual growth of Indian demand over the period of investigation (about 5%). A group of exporters proposed an increase of about 7% a year, derived from the growth of demand of 18.60% treated as occurring over two and a half years. That growth runs from the average of 2020-21 to 2022-23, whose mid-point lies in 2021-22, to the MRP, a period of about three and a half years, which gives about 5% a year.

154. **Review:** Under Rule 15, the Authorised Officer may review the need for continuation of the measure from time to time, including on evidence of shortage of supply (Section L), on the progress of adjustment (Section K), or on an increase in imports from the developing countries excluded under Section M beyond the thresholds.

O. CONCLUSION

155. On the basis of the examination above, and having considered the submissions of the interested parties and the evidence on record, the Authorised Officer concludes as follows:

(i) **Increased imports:** The product under consideration is being imported into India in increased quantities, both in absolute terms and relative to domestic production. Imports increased by 89% in 2023-24 and have remained at that

level since, and the increase is recent, sudden, sharp and significant enough to threaten serious injury.

(ii) **Unforeseen developments and effect of GATT obligations:** The increase in imports resulted from unforeseen developments: the Russia–Ukraine conflict and the resulting contraction of demand in Europe and the near-elimination of Russian supplies to Europe, and the start-up of new capacity in the USA at a time of falling exports to Mexico. It also resulted from the effect of obligations incurred by India under GATT 1994, including its tariff concessions under Article II and the prohibition of quantitative restrictions under Article XI:1 (Section H).

(iii) **Serious injury:** The evidence does not establish that the domestic industry has suffered serious injury, and no determination of serious injury is made. The position of the domestic industry has, however, deteriorated steadily since 2022-23, and at the end of the period of investigation it was in a vulnerable condition.

(iv) **Threat of serious injury:** The increased imports threaten to cause serious injury to the domestic industry. Serious injury is clearly imminent, on the basis of facts, given the condition of the domestic industry, the continuation of imports at the increased level, the expiry of the minimum import price, surplus capacity in the exporting countries and the fall in world prices.

(v) **Causal link:** There is a genuine and substantial relationship of cause and effect between the increased imports and the threat of serious injury. The effects of other factors have been separated and distinguished, and injury caused by them has not been attributed to the increased imports.

(vi) **Developing countries:** Imports originating in the developing countries identified in Section M, each accounting for less than 3% and together for less than 9% of imports, are excluded from the measure. Imports from the sources subject to the measure, by themselves, have increased and threaten to cause serious injury to the domestic industry (Section M).

(vii) **Adjustment:** The domestic industry has submitted a statement of adjustment that is specific, largely quantified and directed at the conditions of competition through which the increased imports threaten serious injury, and the measure recommended will facilitate that adjustment (Section K).

(viii) **Public interest:** The imposition of the quantitative restrictions recommended, with the exclusion of imports under the Advance Authorisation Scheme and the monitoring recommended, is not against the public interest (Section L). The Department of Chemicals and

Petrochemicals, the administrative ministry for the product, has also stated that the measure is not likely to have any adverse impact on user industries.

(ix) **Measure:** A quantitative restriction is the appropriate form of measure. A quota of 7,54,992 MT in the first year and 7,92,740 MT in the second, allocated among supplying countries on the basis of the representative period, for a period of two years, is necessary to prevent serious injury and to facilitate adjustment, and does not exceed that extent (Section N).

156. The Authorised Officer accordingly finds that the product under consideration is being imported into India in such increased quantities and under such conditions as to threaten to cause serious injury to the domestic industry, within the meaning of Section 9A(1) of the Foreign Trade (Development and Regulation) Act, 1992, the Safeguard Measures (Quantitative Restrictions) Rules, 2012 and Article 2.1 of the Agreement on Safeguards, and that the conditions for the imposition of quantitative restrictions are satisfied.

157. The Authorised Officer therefore recommends the imposition of quantitative restrictions on imports of the product under consideration, as set out in Section P.

P. RECOMMENDATION

158. In view of the above, and in terms of Section 9A(1) of the Act read with Rule 9(1) of the Rules, the Authorised Officer recommends the imposition of safeguard measures in the form of quantitative restrictions on imports of the product under consideration, described below, in order to prevent serious injury to the domestic industry and to facilitate its adjustment, for a period of two years from the date of publication of the notification in the Official Gazette (Rules 12 and 13):

> **Product under consideration:** "Disodium Carbonate, also popularly known as Soda Ash (Na_2CO_3), in all forms (light and dense) and of all types (natural and synthetic), falling under sub-heading 2836 20 of the First Schedule to the Customs Tariff Act, 1975." The customs classification is indicative only and is not binding on the scope of the measure.

159. Imports shall be permitted within the following country-wise annual quotas, allocated among the supplying countries in proportion to their shares of imports from the sources subject to the measure in 2020-21 to 2022-23 (Section N). The quota for Year 2 is the quota for Year 1 increased by 5% for each country, rounded to the nearest tonne, by way of progressive liberalisation (Rule 14):

Country	Year 1 (MT)	Year 2 (MT)	Total (MT)
USA	1,59,388	1,67,357	3,26,745
Turkey	1,28,697	1,35,132	2,63,829
Iran/UAE	1,10,948	1,16,495	2,27,443
Russia	70,289	73,803	1,44,092
European Union	1,17,179	1,23,038	2,40,217
Kenya	1,21,847	1,27,939	2,49,786
China PR	46,487	48,811	95,298
Others	157	165	322
Total	**7,54,992**	**7,92,740**	**15,47,732**

Iran/UAE: imports originating in Iran or in the United Arab Emirates (Section M). *European Union: see condition (iv).*

160. The country-wise quotas shall be allotted in the following quarterly tranches, Quarters 1 to 4 falling in Year 1 and Quarters 5 to 8 in Year 2:

Country	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year 1 total
USA	39,847	39,847	39,847	39,847	1,59,388
Turkey	32,174	32,174	32,174	32,175	1,28,697
Iran/UAE	27,737	27,737	27,737	27,737	1,10,948
Russia	17,572	17,572	17,572	17,573	70,289
European Union	29,294	29,294	29,294	29,297	1,17,179
Kenya	30,461	30,461	30,461	30,464	1,21,847
China PR	11,621	11,621	11,621	11,624	46,487
Others	39	39	39	40	157
Total	**1,88,745**	**1,88,745**	**1,88,745**	**1,88,757**	**7,54,992**

Year 1 (MT). Quarter 4 includes the rounding difference.

Country	Quarter 5	Quarter 6	Quarter 7	Quarter 8	Year 2 total
USA	41,839	41,839	41,839	41,840	1,67,357
Turkey	33,783	33,783	33,783	33,783	1,35,132
Iran/UAE	29,123	29,123	29,123	29,126	1,16,495
Russia	18,450	18,450	18,450	18,453	73,803
European Union	30,759	30,759	30,759	30,761	1,23,038
Kenya	31,984	31,984	31,984	31,987	1,27,939
China PR	12,202	12,202	12,202	12,205	48,811
Others	41	41	41	42	165
Total	**1,98,181**	**1,98,181**	**1,98,181**	**1,98,197**	**7,92,740**

Year 2 (MT). Quarter 8 includes the rounding difference.

161. The following conditions shall apply:

(i) **Quarterly tranches:** The annual quota of each country shall be allotted in four quarterly tranches as specified in the tables in paragraph 160, the rounding difference being included in the last quarter of each year. The following rules shall apply separately to the quota of each country:

(a) Imports from a country in any quarter shall not exceed its quota for that quarter, together with any quantity carried forward or distributed to it for that quarter under condition (ii), and its quota for the next quarter.

(b) Any quantity imported in excess of a country's quota for a quarter shall be adjusted against its quota for the next quarter.

(c) Any unutilised quota of a quarter shall be carried forward to the next quarter, in accordance with condition (ii).

(d) In Quarter 4, imports from a country shall not exceed its quota for that quarter together with any quantity carried forward or distributed to it, and no part of the quota for Year 2 shall be used in Year 1. Unutilised quota of Quarter 4 shall, however, be carried forward to Quarter 5 in accordance with condition (ii).

(e) In Quarter 8, imports from a country shall not exceed its quota for that quarter together with any quantity carried forward or distributed to it. No imports shall be permitted against the quota after the end of Quarter 8.

For this purpose, "Year 1" means the period of twelve months from the date of publication of the notification imposing the measure, "Year 2" the following twelve months, and "quarter" each successive period of three months, Quarters 1 to 4 falling in Year 1 and Quarters 5 to 8 in Year 2. Goods shall be treated as imported in the quarter in which the bill of entry for them is filed.

(ii) **Carry-forward and distribution of unused quota:** Any part of the quota for a quarter, including any quantity carried forward to it, that remains unutilised at the end of that quarter shall be carried forward to the next quarter, and so on from Quarter 1 up to Quarter 8. The quantity so carried forward shall be distributed by the Central Government among the supplying countries subject to the measure (other than the developing countries excluded under condition (v)), in addition to the quarterly tranche of each country, taking into account the utilisation of their quotas in the previous quarter or quarters. The distribution shall not reduce the quarterly tranche of any country. Any quantity remaining unutilised at the end of Quarter 8 shall lapse.

If necessary, further modalities for administering the quantitative restrictions may be notified by the Central Government in accordance with the relevant legal provisions.

(iii) **Ports and origin:** Imports shall be permitted only through EDI ports, to enable real-time monitoring of the quota, and shall be counted against the quota of the country of origin. Further modalities may be notified by the Central Government as required.

(iv) **Country groupings:** "European Union" covers all Member States of the European Union, including Bulgaria, other than Romania, which is excluded under condition (v). "Iran/UAE" covers imports originating in Iran or in the United Arab Emirates. "Others" covers all other countries, except developing countries excluded under condition (v).

(v) **Developing countries:** Imports originating from developing countries listed in the Annexure, other than Turkey, Kenya, Bulgaria and Iran, shall not be subject to the quota so long as their shares of total imports of the goods into India remain within 3% individually and 9% collectively (proviso to Section 9A(1); Article 9.1 of the Agreement on Safeguards). This includes imports from Georgia, Uzbekistan, Turkmenistan, Bosnia and Herzegovina, Indonesia, Vietnam and Romania (Section M). Imports shall be admitted as originating in an excluded country only on production of a certificate of origin. Imports from these countries shall be monitored by the Central Government and the customs authorities, and the exclusion of a country ceases if its share, or the collective share, exceeds these limits.

(vi) **Advance Authorisation:** Imports under the Advance Authorisation Scheme for use in the manufacture of goods for physical export shall, in terms of paragraph 4.18(iv) of the Foreign Trade Policy 2023, not be counted against the quota, subject to fulfilment of the export obligation and such conditions as may be notified.

(vii) **Allocation by agreement:** Within the total quota for each year, the allocation among supplying countries may be modified by the Central Government by agreement with the Members having a substantial interest in supplying the goods, following the consultations under Article 12.3 of the Agreement on Safeguards (Article 5.2(a)).

(viii) **Monitoring of supply:** The Central Government shall monitor the utilisation of the quotas. The domestic industry shall furnish to the Central Government, every quarter during the period of the measure, information on its production, domestic despatches, exports and inventories of the goods, for the purpose of monitoring the supply position and any review under Rule 15.

(ix) **WTO notification and consultations:** Before the measure is applied, the Central Government may notify the findings to the WTO Committee on Safeguards under Article 12.1(b) and (c) of the Agreement on Safeguards and provide adequate opportunity for prior consultations with the Members having a substantial interest as exporters of the product, in terms of Article 12.3.

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Date: 04-11-2026 12:07:57

Amitabh Kumar
Authorised Officer

ANNEXURE – List of Developing Countries

List of developing countries (Notification No. 19/2016-Customs (N.T.) dated 05.02.2016)

SN	Country	SN	Country	SN	Country
1	Afghanistan	45	Grenada	89	Panama
2	Albania	46	Guatemala	90	Papua New Guinea
3	Algeria	47	Guinea	91	Paraguay
4	Angola	48	Guinea Bissau	92	Peru
5	Armenia	49	Guyana	93	Philippines
6	Azerbaijan	50	Haiti	94	Republic of Moldova
7	Bangladesh	51	Honduras	95	Romania
8	Belarus	52	Indonesia	96	Rwanda
9	Belize	53	Iran (Islamic Republic of)	97	Saint Lucia
10	Benin	54	Iraq	98	Saint Vincent and the Grenadines
11	Bhutan	55	Jamaica	99	Samoa
12	Bolivia (Plurinational State of)	56	Jordan	100	Sao Tome and Principe
13	Bosnia and Herzegovina	57	Kazakhstan	101	Senegal
14	Botswana	58	Kenya	102	Serbia
15	Brazil	59	Kiribati	103	Sierra Leone
16	Bulgaria	60	Kyrgyzstan	104	Solomon Islands
17	Burkina Faso	61	Lao People's Democratic Republic	105	Somalia
18	Burundi	62	Lebanon	106	South Africa
19	Cabo Verde	63	Lesotho	107	South Sudan
20	Cambodia	64	Liberia	108	Sri Lanka
21	Cameroon	65	Libya	109	Sudan
22	Central African Republic	66	Madagascar	110	Suriname
23	Chad	67	Malawi	111	Swaziland
24	Colombia	68	Malaysia	112	Syrian Arab Republic
25	Comoros	69	Maldives	113	Tajikistan
26	Congo	70	Mali	114	Thailand
27	Costa Rica	71	Marshall Islands	115	The former Yugoslav Republic of Macedonia
28	Côte D'Ivoire	72	Mauritania	116	Timor-Leste
29	Cuba	73	Mauritius	117	Togo
30	Democratic People's Republic of Korea	74	Mexico	118	Tonga
31	Democratic Republic of the Congo	75	Micronesia (Federal State of)	119	Tunisia
32	Djibouti	76	Mongolia	120	Turkey
33	Dominica	77	Montenegro	121	Turkmenistan
34	Dominican Republic	78	Morocco	122	Tuvalu
35	Ecuador	79	Mozambique	123	Uganda
36	Egypt	80	Myanmar	124	Ukraine
37	El Salvador	81	Namibia	125	United Republic of Tanzania
38	Eritrea	82	Nepal	126	Uzbekistan
39	Ethiopia	83	Nicaragua	127	Vanuatu
40	Fiji	84	Niger	128	Vietnam
41	Gabon	85	Nigeria	129	Yemen

SN	Country	SN	Country	SN	Country
42	Gambia	86	Pakistan	130	Zambia
43	Georgia	87	Palau	131	Zimbabwe
44	Ghana	88	Palestine		