File No. 6/66/2026-DGTR
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Trade Remedies
4th Floor, Jeevan Tara Building, Parliament Street, New Delhi – 110001
SETU Case ID - AD/OI/067/2026

Dated: **02 November 2026**

To,

All interested parties

Subject: Scope of PUC and PCN methodology – anti-dumping investigation concerning imports of "Copolymer Polyol of hydroxyl value >= 23.5" originating in or exported from China PR.

1. This has reference to the initiation notification F. No. 6/66/2026-DGTR dated 23.09.2026. The Interested parties were informed via post-initiation emails dated 29.09.2026 to provide their comments or suggestions, if any, for the finalization of the PUC/PCN methodology within 15 days from the date of such communication.

2. The last date for filing comments on PUC/PCN was 14.10.2026. Within the said time limit, comments on the scope of the PUC were received from Indian Polyurethane Association and Covestro (India) Pvt. Ltd., requesting the Authority to clarify that Polyester Polyol having hydroxyl value >= 23.5 is outside the scope of the PUC. No other interested party has filed comments on the scope of the PUC or proposed PCNs.

3. The domestic industry, in its submission dated 21.10.2026, has clarified that Polyester Polyol having hydroxyl value >= 23.5 is not covered within the scope of the investigation. The Authority has examined the submissions made by the domestic industry and other interested parties. In view of the limited nature of the clarification sought, and since the domestic industry has accepted the same, the Authority has decided to clarify the scope of the PUC, and to determine the PCN methodology, based on the written submissions on record.

4. Based on the submissions received, the following is excluded from the scope of the product under consideration.

   a. ***Polyester Polyol having hydroxyl value >= 23.5 is outside the scope of the PUC.***

   The scope of product under consideration for the purpose of investigation at this stage is read as under:

   "The product under consideration is "Copolymer Polyol of hydroxyl value >= 23.5". The PUC is also known as Polymer Polyol in market parlance.

The PUC is mainly used for manufacturing of Flexible Foam, which is majorly used in manufacturing of mattresses. It is also used for the manufacturing of bra-cups. It is a Polymer Polyol which improves the hardness of slab foam when added in the manufacturing process of slab polyurethane foam.

The subject goods are classified under Chapter 39 of the First Schedule to the Customs Tariff Act, 1975, under Heading 3907. The applicant has claimed that the PUC is imported under HS Codes 39072010, 39072090, 39072910 and 39072990, and this claim shall be examined during the investigation. The scope of the product under consideration is determined by the product description and not by the customs classification, which is indicative only and not binding on the scope of the PUC; goods meeting the description of the PUC shall be covered irrespective of the tariff item under Heading 3907 under which they are classified or imported. The applicable Indian standard for the PUC is IS 18174:2023 (Polyether Polyol), which is not mandatory. The unit of measurement considered for the present investigation is Metric Tons (MT)."

However, Polyester Polyol having hydroxyl value >= 23.5 is outside the scope of the PUC.

5. As regards PCNs, it has been noted that neither the domestic industry nor other interested parties proposed PCNs. Therefore, no PCN methodology was proposed for the purpose of the investigation.

6. This communication is limited to clarifying the scope of the product under consideration for which the present investigation is being conducted. This does not preclude interested parties from providing relevant information and evidence to substantiate their requests for exclusion for any particular product. The Authority shall decide the scope of the product under consideration for any measures recommended, after considering relevant information and evidence furnished by all interested parties during investigation.

7. Accordingly, all interested parties are requested to file questionnaire responses in accordance with the above PUC/PCN methodology **latest by 17.11.2026**.

8. No further extension of time will be granted by the Authority to file the questionnaire responses, as the anti-dumping investigation is time bound.

9. This issues with the approval of the Designated Authority.

Sd/-
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