

**Instruction No. 12/2026-Customs**

F. No. CBIC-190349/18/2025-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

Room No. 14020, Kartavya Bhawan-01, New Delhi

Dated: 3<sup>rd</sup> July 2026

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs  
(Preventive) / Customs & Central Taxes  
All Principal Commissioners / Commissioners of Customs / Customs (Preventive)  
All Principal Director Generals / Director Generals under CBIC

**Subject: Provisional assessment and furnishing of guarantee in respect of imports of  
“Insoluble Sulphur” originating in or exported from People’s Republic of China —  
reg.**

Reference is invited to notification No. 13/2026-Customs (ADD), dated 3<sup>rd</sup> July, 2026 issued by the Central Government in accordance with sub-rule (5) of rule 30 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995.

2. Notification No. 13/2025-Customs (ADD), dated the 06<sup>th</sup> June, 2025, published *vide* number G.S.R. 372(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 06<sup>th</sup> June, 2025, imposed anti-dumping duty on imports of “Insoluble Sulphur”, originating in or exported from People’s Republic of China and Japan. Subsequently, the Designated Authority, *vide* initiation notification F. No. 7/03/2026-DGTR dated the 20<sup>th</sup> March, 2026, has initiated an anti-absorption review investigation in respect of imports of the said goods originating in or exported from People’s Republic of China.

3. Pending the outcome of the said investigation, and in terms of notification No. 13/2026-Customs (ADD), dated 3<sup>rd</sup> July, 2026, imports of the subject goods originating in or exported from People’s Republic of China and attracting anti-dumping duty under notification No. 13/2025-Customs (ADD), dated the 06<sup>th</sup> June, 2025, are to be subjected to provisional assessment till a decision under sub-rule (3) of rule 31 of the said Rules is taken by the Central Government.

4. In this regard, it has been informed by the Designated Authority that *prima facie* an estimated increase of around USD 170-180 MT over the existing anti-dumping duty may be warranted in this case.

5. Accordingly, the proper officer may in respect of imports of “Insoluble Sulphur” originating in or exported from People’s Republic of China, obtain sufficient guarantee to cover any increase in the anti-dumping duty as suggested by the Designated Authority above.

6. The said guarantee shall be in addition to the anti-dumping duty imposed *vide* notification No. 13/2025-Customs (ADD), dated the 06<sup>th</sup> June, 2025, which shall continue to be levied and collected in accordance with the provisions of the said notification.

7. Field formations are requested to sensitize officers under their jurisdiction regarding the above and ensure strict compliance.

8. The difficulties, if any, may be brought to the notice of the Board.

Encl: as above

Yours faithfully,



(Dheeraj Sharma)  
Under Secretary to the Government of India

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 13/2025-Customs (ADD)

New Delhi, the 06<sup>th</sup> June, 2025

G.S.R.---(E).- – Whereas, in the matter of “Insoluble Sulphur” (hereinafter referred to as the subject goods), falling under tariff items 38123930, 28020010 and 38249900 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from the China PR and Japan (hereinafter referred to as the subject countries) and imported into India, the designated authority in its final findings *vide* notification F. No. 06/01/2024-DGTR, dated the 7<sup>th</sup> March 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 7<sup>th</sup> March 2025, has come to the conclusion that-

- (i) the product under consideration has been exported at a price below normal value, thus resulting in dumping;
- (ii) the dumping of the subject goods has resulted in material injury to the domestic industry in India;
- (iii) there is causal link between dumping of product under consideration and injury to the domestic industry,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in, or exported from the subject countries and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff items of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

**TABLE**

S. No.	Sub Heading or Tariff Item*	Description of goods	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	38123930, 28020010, 38249900	Insoluble Sulphur	China PR	Any other country including China	Any	307	MT	USD
2	-do-	-do-	Any country other than China and Japan	China PR	Any	307	MT	USD
3	-do-	-do-	Japan	Japan	Shikoku Chemicals Corporation	259	MT	USD
4	-do-	-do-	Japan	Any other country including Japan	Any other than (3)	358	MT	USD
5	-do-	-do-	Any country other than Japan and China	Japan	Any	358	MT	USD

*\*The customs classification is indicative only and is not binding on the scope of the product under consideration.*

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

*Explanation.-* For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification

of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[F. No. CBIC-190349/18/2025-TRU Section-CBEC]

(Dheeraj Sharma)  
Under Secretary to the Government of India