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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 13/2026-Customs (ADD)

New Delhi, the 3<sup>rd</sup> July, 2026

G.S.R....(E).-Whereas, in the matter of import of “Insoluble Sulphur” (hereinafter referred to as the subject goods), originating in or exported from People's Republic of China and Japan, the designated authority, *vide* its final findings notification F. No. 7/03/2026-DGTR dated the 07<sup>th</sup> March, 2025, had recommended imposition of anti-dumping duty on imports of the subject goods;

And whereas, on the basis of the aforesaid findings of the designated authority, the Central Government had imposed anti-dumping duty on the subject goods *vide* notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 13/2025-Customs (ADD), dated the 06<sup>th</sup> June, 2025, published *vide* 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;

And whereas, the designated authority, *vide* initiation notification F. No. 7/03/2026-DGTR dated the 20<sup>th</sup> March, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 20<sup>th</sup> March, 2026, has initiated an anti-absorption review investigation under Section 9A of the Customs Tariff Act, 1975 (51 of 1975) read with rule 30 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995(hereinafter referred to as the said rules), in respect of imports of the subject goods originating in or exported from People's Republic of China;

And whereas, the designated authority has observed prima facie evidence of absorption of anti-dumping duty and has recommended provisional assessment of imports of the subject goods from People's Republic of China pending completion of the said review in accordance with sub-rule (5) of rule 30 of the said rules;

Now, therefore, in accordance with sub-rule (5) of rule 30 of the said rules, the Central Government, after considering the aforesaid recommendation of the designated authority, hereby orders that pending the outcome of the said anti-absorption review investigation, imports of the subject goods from People's Republic of China attracting anti-dumping duty under 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, shall 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.

2. The provisional assessment shall be subject to furnishing such guarantee as the proper officer of customs deems fit, for payment of the differential anti-dumping duty, if any, that may become payable consequent upon the recommendations of the designated authority and the decision of the Central Government under sub-rule (3) of rule 31 of the said rules.

**Note:** It is clarified that the anti-dumping duty imposed *vide* 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, shall continue to be levied and collected on imports of the subject goods originating in or exported from People's Republic of China and Japan, in accordance with the provisions of the said notification.

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

(Dheeraj Sharma)  
Under Secretary to the Government of India