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Admin Review
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April 10, 2020

MEMORANDUM TO: Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

FROM: James Maeder
Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Issues and Decision Memorandum for the Final Results of
Administrative Review: Finished Carbon Steel Flanges from India;
2017-2018

I. SUMMARY

The Department of Commerce (Commerce) analyzed the case and rebuttal briefs submitted by interested parties in the administrative review of the antidumping duty (AD) order on finished carbon steel flanges (flanges) from India.¹ The period of review (POR) is February 8, 2017 through July 31, 2018. This review covers mandatory respondents Norma Group,² R.N. Gupta & Co. Ltd. (Gupta), and 32 non-selected companies. As a result of this analysis, we made certain changes to the *Preliminary Results*.³ We recommend that you approve the positions described in the “Discussion of the Issues” section of this memorandum.

¹ See *Finished Carbon Steel Flanges from India and Italy: Antidumping Duty Orders*, 82 FR 40136 (August 24, 2017) (the *Order*).

² The Norma Group consists of the following companies: Norma (India) Limited (Norma), USK Exports Private Limited (USK), Uma Shanker Khandelwal & Co. (UMA), and Bansidhar Chiranjilal (BDCL). The agency collapsed these companies for purposes of respondent selection because they were collapsed in a prior segment of this proceeding (i.e., the investigation). See *Finished Carbon Steel Flanges from India: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 82 FR 9719 (February 8, 2017) and accompanying Preliminary Decision Memorandum at 4-5; unchanged in *Finished Carbon Steel Flanges from India: Final Determination of Sales at Less Than Fair Value*, 82 FR 29483 (June 29, 2017). In this administrative review, Norma Group has presented evidence that the factual basis on which Commerce made its prior determination has not changed. See Norma Group’s March 1, 2019 Supplemental Questionnaire Response (Norma Group March 1, 2019 SQR) at 12-20. Therefore, we continue to collapse and treat these companies as a single entity in this proceeding.

³ See *Finished Carbon Steel Flanges from India: Preliminary Results of Antidumping Duty Administrative Review; 2017-2018*, 84 FR 57848 (October 29, 2019) (*Preliminary Results*) and accompanying Preliminary Decision Memorandum (PDM).

Below is a complete list of the issues in this review for which we received comments from parties:

Comment 1: Gupta's Scrap Offset

Comment 2: Gupta's Interest Income Offset

Comment 3: Operating Expenses of Bansidhar Chiranjilal

Comment 4: Ministerial Error

II. BACKGROUND

On October 29, 2019, Commerce published the *Preliminary Results* of this administrative review.

We received a request for a hearing from Norma Group and the petitioners⁴ on November 18, 2019 and November 25, 2019, respectively.⁵ The petitioners and Norma Group withdrew their request for a hearing on December 30, 2019, and December 31, 2019, respectively.⁶

In accordance with 19 CFR 351.309(c)(ii), we invited parties to comment on the *Preliminary Results*. On December 2, 2019, we received case briefs from the petitioners and Norma Group.⁷ On December 9, 2019, we received rebuttal briefs from Norma Group and Gupta.⁸ However, Commerce rejected Gupta's rebuttal brief on February 7, 2020, because it contained untimely submitted factual information.⁹ Gupta submitted a redacted version of its original rebuttal brief on February 10, 2020.¹⁰

On February 13, 2020, we extended the deadline for these final results, until April 10, 2020.¹¹

⁴ The petitioners are: Weldbend Corporation and Boltex Manufacturing Co., Ltd.

⁵ See Norma Group's Letter, "Finished Carbon Steel Flanges from India: Request for Hearing," dated November 18, 2019.

⁶ See Petitioners' Letter, "Finished Carbon Steel Flanges from India: Withdrawal of Request for Hearing," dated December 30, 2019, and Norma Group Letter, "Finished Carbon Steel Flanges from India: Request for Hearing," dated December 31, 2019.

⁷ See Petitioners' Case Brief, "Finished Carbon Steel Flanges from India: Case Brief - Weldbend Corporation and Boltex Manufacturing Co., L.P.," dated December 2, 2018 (Petitioners' Gupta Case Brief); Petitioners' Case Brief, "Finished Carbon Steel Flanges from India: Case Brief - Weldbend Corporation and Boltex Manufacturing Co., L.P.," dated December 2, 2018 (Petitioners' Norma Group Case Brief); Norma Group's Case Brief, "Finished Carbon Steel Flanges from India: Norma's Comments on the Preliminary Results," dated December 2, 2019 (Norma Group's Case Brief).

⁸ See Norma Group's Rebuttal Brief, "Finished Carbon Steel Flanges from India: Norma's Rebuttal Comments," dated December 9, 2019 (Norma Group's Rebuttal Brief). Gupta submitted a redacted version of its original rebuttal brief on February 10, 2020.

⁹ See Commerce Letter, "Finished Carbon Steel Flanges from India: Rejection of Rebuttal Brief," dated February 7, 2020.

¹⁰ See Gupta's Rebuttal brief, "Finished Carbon Steel Flanges from India: Redacted Rebuttal Brief of R.N. Gupta & Company Limited," dated February 10, 2020 (Gupta's Rebuttal Brief).

¹¹ See Memorandum, "Finished Carbon Steel Flanges from India: Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated February 13, 2020.

III. SCOPE OF THE ORDER

The scope of the *Order* covers finished carbon steel flanges. Finished carbon steel flanges differ from unfinished carbon steel flanges (also known as carbon steel flange forgings) in that they have undergone further processing after forging, including, but not limited to, beveling, bore threading, center or step boring, face machining, taper boring, machining ends or surfaces, drilling bolt holes, and/or de-burring or shot blasting. Any one of these post-forging processes suffices to render the forging into a finished carbon steel flange for purposes of this *Order*. However, mere heat treatment of a carbon steel flange forging (without any other further processing after forging) does not render the forging into a finished carbon steel flange for purposes of this *Order*.

While these finished carbon steel flanges are generally manufactured to specification ASME B16.5 or ASME B16.47 series A or series B, the scope is not limited to flanges produced under those specifications. All types of finished carbon steel flanges are included in the scope regardless of pipe size (which may or may not be expressed in inches of nominal pipe size), pressure class (usually, but not necessarily, expressed in pounds of pressure, *e.g.*, 150, 300, 400, 600, 900, 1500, 2500, *etc.*), type of face (*e.g.*, flat face, full face, raised face, *etc.*), configuration (*e.g.*, weld neck, slip on, socket weld, lap joint, threaded, *etc.*), wall thickness (usually, but not necessarily, expressed in inches), normalization, or whether or not heat treated. These carbon steel flanges either meet or exceed the requirements of the ASTM A105, ASTM A694, ASTM A181, ASTM A350 and ASTM A707 standards (or comparable foreign specifications). The scope includes any flanges produced to the above-referenced ASTM standards as currently stated or as may be amended. The term “carbon steel” under this scope is steel in which:

- (a) iron predominates, by weight, over each of the other contained elements;
- (b) the carbon content is 2 percent or less, by weight; and
- (c) none of the elements listed below exceeds the quantity, by weight, as indicated:
 - (i) 0.87 percent of aluminum;
 - (ii) 0.0105 percent of boron;
 - (iii) 10.10 percent of chromium;
 - (iv) 1.55 percent of columbium;
 - (v) 3.10 percent of copper;
 - (vi) 0.38 percent of lead;
 - (vii) 3.04 percent of manganese;
 - (viii) 2.05 percent of molybdenum;
 - (ix) 20.15 percent of nickel;
 - (x) 1.55 percent of niobium;
 - (xi) 0.20 percent of nitrogen;
 - (xii) 0.21 percent of phosphorus;
 - (xiii) 3.10 percent of silicon;
 - (xiv) 0.21 percent of sulfur;
 - (xv) 1.05 percent of titanium;
 - (xvi) 4.06 percent of tungsten;
 - (xvii) 0.53 percent of vanadium; or

(xviii) 0.015 percent of zirconium.

Finished carbon steel flanges are currently classified under subheadings 7307.91.5010 and 7307.91.5050 of the Harmonized Tariff Schedule of the United States (HTSUS). They may also be entered under HTSUS subheadings 7307.91.5030 and 7307.91.5070. The HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope is dispositive.

IV. CHANGES FROM THE PRELIMINARY RESULTS

1. We performed an allocation of BDCL's operating costs to its affiliates. *See* Comment 3.
2. We corrected a ministerial error regarding a currency conversion in Norma Group's margin calculation. *See* Comment 4.

V. DISCUSSION OF THE ISSUES

Comment 1: Gupta's Scrap Offset

In the *Preliminary Results* Commerce made a scrap offset adjustment to Gupta's reported costs.¹²

*Petitioners' Case Brief:*¹³

- Under Commerce's normal methodology, a scrap offset should be based on the quantity of scrap generated (*i.e.*, collected and made available for sale), valued at the weighted-average sales price during the period under consideration.¹⁴ However, the scrap information Gupta maintains in its records is the amount of scrap sold, not generated. Gupta stated that it does not maintain records of scrap generated, and instead measures it at the time of sale.¹⁵ Furthermore, the only information Gupta has for scrap in inventory is an estimate based on visual inspection at the end of every month.¹⁶
- A comparison of Gupta's reported monthly scrap sales quantities with the monthly consumption of coils shows that the monthly scrap sales as a percentage of coils consumed fluctuated widely throughout the POR.¹⁷ Thus, scrap sales did not correlate with raw materials consumed.
- Gupta failed to show that its quantity of scrap sold correlated with and did not exceed the quantity of scrap generated. Thus, Commerce should deny Gupta's claimed offset.

¹² *See* Memorandum, "Analysis for the Preliminary Results of the First Administrative Review of the Antidumping Duty Order on Finished Carbon Steel Flanges from India: R. N. Gupta & Company, Ltd. (Gupta), dated October 10, 2019 (*Gupta Preliminary Results Analysis Memorandum*), at 3.

¹³ *See* Petitioners' Gupta Case Brief at 1-2.

¹⁴ *Id.* at 2 (citing *Certain Steel Nails from the Sultanate of Oman: Final Results of Antidumping Duty Administrative Review; 2014-2016*, 83 FR 4030 (January 29, 2018), and accompanying Issues and Decision Memorandum (IDM) at Comment 11).

¹⁵ *Id.* (citing Gupta's June 7, 2019, Supplemental Questionnaire Response (Gupta's June 7, 2019 SQR) at 16).

¹⁶ *Id.*

¹⁷ *Id.* (citing Gupta's June 7, 2019 SQR at Exhibits D3 and D7).

Gupta's Rebuttal Brief:¹⁸

- Scrap is generated at various stages of production, is stored in one place, and is sold continuously after 1-2 days of generation. For this reason, Gupta has a long-standing practice of weighing the scrap in bulk at the time of its sale, rather than following an impractical process of weighing it in miniscule quantities at the time of its generation. However, whether weighed with its generation or after 1-2 days, the quantity of scrap remains the same. Thus, the petitioners' argument that weighing the scrap at the time of sale fails to capture the actual quantity being generated is without merit.
- Because scrap is sold frequently, typically only small quantities of scrap remain in stock at any time. Nevertheless, at the end of every month, solely for accounting purposes, such small quantity of scrap remaining in stock is estimated by visual inspection. By adjusting this small quantity of opening and closing inventory of the sale of scrap, Gupta has derived the total quantity of scrap generated during the POR.
- The petitioners' argument that Gupta's monthly scrap sales as a percentage of the raw material consumed shows wide fluctuations throughout the POR is invalid because the petitioners did not correctly compare the two values.
 - The coil consumption that the petitioners reference in their comparison included only A-105 and 4130 billet consumption, whereas the scrap generation that the petitioners reference in the comparison is the scrap generation for all carbon and alloy steel products.
 - The petitioners' comparison failed to consider that the material consumption also includes the change in work-in-progress quantities.
 - The petitioners' comparison also failed to account for the fact that the proportion of scrap generated differs for the various types of flanges of differing size and type.
- Gupta submitted documentation showing that the amount of scrap generated during the POR is slightly higher than the amount of scrap sold during the POR.¹⁹ Therefore, granting Gupta's claimed scrap offset (in which it calculated the offset on the basis of the scrap generated) is consistent with Commerce's practice in *Paper Products India Final*, in which Commerce granted a scrap offset (capped at the amount of scrap generated) to a respondent who had demonstrated that the offset was warranted.²⁰

Commerce Position:

We agree with Gupta. Commerce has explained its practice with respect to granting scrap offsets as follows:

Commerce's practice is to allow offsets to the reported costs based on the amount of scrap generated during production. However, we recognize that, in certain

¹⁸ See Gupta's Rebuttal Brief at 3-8.

¹⁹ *Id.* at 7-8 (citing Gupta's February 12, 2019, Section D Questionnaire Response (Gupta February 12, 2019 DQR) at Exhibit D-7, and Gupta's June 7, 2019 SQR at Exhibit D1-8).

²⁰ *Id.* at 7 (citing *Certain Lined Paper Products from India: Final Results of Antidumping Duty Administrative Review; 2016-2017*, 84 FR 23017 (May 21, 2019) (*Paper Products India Final*), and accompanying IDM at Comment 3).

situations, a respondent's normal accounting system does not track scrap generated, and only tracks the quantities of scrap sold. In such instances, Commerce's policy is to allow the offset for scrap sold if a respondent can show a reasonable link between the quantities of scrap sold and scrap generated. The burden to demonstrate that the quantity of scrap sold is a reasonable proxy for the actual quantity of scrap generated, rests with the respondent.²¹

Furthermore, where a respondent does not keep track of scrap generated, Commerce has found it reasonable to grant the offset based on scrap sales if the respondent can show that the amount of scrap sold is less than the amount reported as generated.²²

In its June 7, 2019, submission, Gupta explained that it records the volume of scrap sold only at the time of sale, which occurs usually within 1-2 days of it being generated.²³ It also explained that because the scrap is sold so frequently, only a small quantity of scrap remains in inventory at the end of every month, and Gupta is, therefore, able to determine the volume of scrap in inventory using visual inspection.²⁴ In *Photovoltaic Products Taiwan Final*, a case with a similar fact pattern, Commerce found the respondent's approximation of scrap generated to be reasonable and, therefore, granted the offset adjustment.²⁵ Specifically, Commerce stated it was "reasonable to assume that the scrap generated during the POR is linked to the scrap sold during the POR, given the frequency with which {the respondent} sells scrap," where the respondent did not track scrap generated, but record evidence showed that scrap sales were made frequently during the review period.²⁶ Here, because Gupta records its scrap inventory at the end of each month and records the monthly quantity of scrap sold, it is able to determine the amount of scrap generated (i.e., (scrap sales – scrap beginning inventory) + scrap ending inventory = quantity of scrap generated for the respective month). Accordingly, because Gupta tracks the amount of scrap generated, its reported scrap offset based on the volume of scrap generated is reasonable, and does not distort the reported costs. Gupta also submitted a scrap movement schedule showing that its volume of scrap generated is greater than the amount sold.²⁷

Furthermore, we agree with Gupta that the petitioners' comparison of the monthly scrap sold with the monthly coil consumed is not a valid comparison. In the petitioners' comparison, the volume of scrap sold consists of scrap generated from all alloy and steel products, whereas the volume of coil consumed consisted of only A-105 and 4130 billet consumption.²⁸ Therefore, because the comparison is based on two different bases for calculating comparison volumes, we find that it is not a valid comparison.

²¹ See *Finished Carbon Steel Flanges from Spain: Final Results of Antidumping Duty Administrative Review; 2017-2018*, 85 FR 7919 (February 12, 2020), and accompanying IDM at Comment 1.

²² See, e.g., *Certain Steel Nails from the Sultanate of Oman: Final Results of Antidumping Duty Administrative Review; 2017-2018*, 83 FR 58231 (November 19, 2018), and accompanying IDM at Comment 4.

²³ See Gupta's June 7, 2019 SQR at 17.

²⁴ *Id.*

²⁵ See *Certain Crystalline Silicon Photovoltaic Products from Taiwan: Final Results of Antidumping Duty Administrative Review; 2014-2016*, 82 FR 31555 (July 7, 2017) (*Photovoltaic Products Taiwan Final*), and accompanying IDM at Comment 12.

²⁶ *Id.*

²⁷ See Gupta's February 12, 2019 DQR at Exhibit D-7.

²⁸ See Petitioners' Gupta Case Brief at 2 (citing Gupta's June 7, 2019 SQR at Exhibits D3 and D7).

Comment 2: Gupta's Interest Income Offset

In the *Preliminary Results*, we made an interest income offset to Gupta's reported interest expenses.²⁹

*Petitioners' Case Brief:*³⁰

- Gupta claimed its entire interest income as an offset to interest expense. However, under Commerce's practice, only interest income generated from current assets can be claimed as an offset.
- Here, Gupta provided no support for its claimed interest income offset and the nature of the underlying assets, despite its balance sheet showing that Gupta had long-term interest generating assets. Thus, it is clear that an unknown portion of the claimed interest income offset was generated by long-term assets. It would be incorrect to assume that the entire amount of interest income was generated by current assets.
- As the burden is on the respondent to demonstrate that the claimed interest income offset was generated by short-term assets,³¹ Commerce should deny the offset.

*Gupta's Rebuttal Brief:*³²

- Gupta substantiated its claimed interest income offset in its supplemental questionnaire response, in which it demonstrated that all of the claimed offset was from short-term sources.³³

Commerce Position:

We agree with Gupta. Commerce's May 20, 2019 supplemental questionnaire requested that Gupta support its claimed interest income offset.³⁴ In its response, Gupta identified each item of its claimed interest income offset adjustment, and confirmed that each revenue item was from short-term investments.³⁵ The amount of the offset also ties to Gupta's profit and loss statement.³⁶ Therefore, in these final results we continue to grant the claimed interest income offset in the calculation of Gupta's interest expense ratio. We note that, based on the comments in the petitioners' case brief, it appears that the petitioners may have overlooked Gupta's response to the May 20, 2019, supplemental questionnaire.

²⁹ See Gupta Preliminary Results Analysis Memorandum at Attachment 1.

³⁰ See Petitioners' Gupta Case Brief at 3-4.

³¹ *Id.* at 3 (citing *Silicomanganese from Australia: Final Determination of Sales at Less Than Fair Value*, 81 FR 8682 (February 22, 2016), and accompanying IDM at Comment 7).

³² See Gupta's Rebuttal Brief at 8-10.

³³ *Id.* at 8 (citing Gupta's June 7, 2019 SQR at 18).

³⁴ See Commerce's Letter, "Administrative Review of the Antidumping Duty Order on Finished Carbon Steel Flanges from India: Section D Supplemental Questionnaire," dated May 20, 2019.

³⁵ See Gupta's June 7, 2019 SQR at 18.

³⁶ *Id.* at Exhibit D1-9; see also Gupta February 12, 2019 DQR at Exhibit D-16; and Gupta's December 14, 2018 Section A Questionnaire Response at Exhibit A-9(b).

Comment 3: Operating Expenses of Bansidhar Chiranjilal

*Petitioners' Case Brief:*³⁷

- In its questionnaire response, Norma Group omitted from its reported costs the expenses incurred by its affiliate BDCL because BDCL did not incur any production or job work during the POR.³⁸
- In the *Preliminary Results*, Commerce erred by not allocating to the collapsed group the other operating expenses that Norma Group classified as BDCL's "cost of manufacturing."³⁹
- Since BDCL had no production during the POR, these operating expenses become an overhead of the collapsed group's operations and should, therefore, be allocated to the fixed overhead of the other members of the collapsed group or to general and administrative expenses (G&A).

*Norma Group's Rebuttal Brief:*⁴⁰

- As BDCL had no production during the POR, Norma Group properly excluded BDCL's nominal operating expenses from the reported costs.
- Commerce should reject the petitioners' argument as there is no authority or provision, and the petitioners cited none, to support such an allocation.
- The allocation of BDCL's overhead to the affiliated companies would not be in accordance with Indian generally accepted accounting principles (GAAP); it is Commerce's practice to rely on the GAAP of the country of exportation.⁴¹

Commerce Position:

We agree with the petitioners. In the *Preliminary Results*, Commerce allocated BDCL's G&A and interest expenses in the total costs for the other members of the group, but not the expenses reported as "cost of manufacture (COM)."⁴² However, because BDCL had no production during the POR, all of its expenses, including the COM expenses at issue, are general in nature. It is Commerce's practice to include such general expenses in G&A:

- Where a respondent's furnaces were closed, Commerce included depreciation on those furnaces in G&A. "{The} inclusion of depreciation on idle assets in G&A expenses is in conformity with the standard practice of {Commerce}. Even though an asset may be idle, the expenses associated with that asset are part of the general expense burden of the company which is attributable to all sales of the company."⁴³

³⁷ See Petitioners' Norma Group Case Brief at 1-2.

³⁸ *Id.* at 1 (citing Norma Group's May 31, 2019 Supplemental Questionnaire Response at 8, and Exhibit S3-2(a) and S3-4(a)).

³⁹ *Id.* at 2.

⁴⁰ See Norma Group's Rebuttal Brief at 2.

⁴¹ *Id.* at 1 (citing *NEXTEEL Co., Ltd. v. United States*, 355 F. Supp. 3d 1336 (CIT 2019) (NEXTEEL)).

⁴² See Memorandum, "Analysis for the Preliminary Results of the First Administrative Review of the Antidumping Duty Order on Finished Carbon Steel Flanges from India: Norma (India) Limited," dated October 10, 2019, at 3.

⁴³ See *Silicomanganese from India: Notice of Final Determination of Sales at Less Than Fair Value and Final*

- Where a respondent incurred facility closure expenses, and the assets were idle, but not sold or permanently shut down, Commerce included expenses associated with those idle assets in the respondent's G&A.⁴⁴
- Where a factory building of an affiliated, liquidated party was idle, Commerce included depreciation on the building in G&A. "The building is an overhead burden like any such excess capacity, and although it may be idle, the depreciation associated with the building is part of the general expense burden of the company which is attributable to all sales of the company... Our practice has been to include depreciation on idle assets as part of the calculation of the G&A expense ratio."⁴⁵

Additionally, Norma Group fails to cite any record evidence to support its claim that allocating BDCL's overhead to the affiliated companies would not be in accordance with Indian GAAP. While Norma Group is correct that Commerce's normal practice is to utilize the GAAP of the exporting country,⁴⁶ our use of GAAP is governed by section 773(f)(1)(A) of the Tariff Act of 1930, as amended:

{C}osts shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles of the exporting country (or the producing country, where appropriate); and reasonably reflect the costs associated with the production and sale of the merchandise.

Here, to not allocate BDCL's operating costs to the other entities of the collapsed group would result in a cost calculation that does not "reasonably reflect" the costs associated with the production of the merchandise because it would leave a portion of BDCL's operating costs unaccounted for in the calculation. Therefore, consistent with section 773(f)(1)(A) of the Act and our practice, we revised our calculation of total costs in these final results to allocate the BDCL operating costs at issue to the three producing companies.⁴⁷

Negative Critical Circumstances Determination, 67 FR 15531 (April 2, 2002), and accompanying IDM at Comment 12 (internal citations omitted).

⁴⁴ See *Certain Polyester Staple Fiber from Korea: Final Results of the 2005-2006 Antidumping Duty Administrative Review*, 72 FR 69663 (December 10, 2007), and accompanying IDM at Comment 8.

⁴⁵ See *Certain Pasta from Italy: Final Results of Antidumping Duty Administrative Review: 2014-2015*, 81 FR 91120 (December 16, 2016), and accompanying IDM at Comment 7.

⁴⁶ See Norma Group Case Brief at 2, citing *NEXTEEL*.

⁴⁷ See Memorandum, "Analysis for the Final Results of the First Administrative Review of the Antidumping Duty Order on Finished Carbon Steel Flanges from India: Norma (India) Limited," dated April 10, 2020.

Comment 4: Ministerial Error

Norma Group's Case Brief.⁴⁸

- Commerce erred in its *Preliminary Results* by treating its reported U.S. inland freight expenses (INLFWCU) as a U.S. dollar amount, rather than an Indian rupee amount.

No other party commented on this issue.

Commerce Position:

We agree, and corrected this error in these final results of review.⁴⁹

VI. RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting the above positions. If accepted, we will publish the final results of review in the *Federal Register*.



Agree



Disagree

4/10/2020

X



Signed by: JEFFREY KESSLER

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

⁴⁸ See Norma Group's Case Brief at 1-3.

⁴⁹ See Memorandum, "Analysis for the Final Results of the First Administrative Review of the Antidumping Duty Order on Finished Carbon Steel Flanges from India: Norma (India) Limited," dated April 10, 2020.