

States to produce mattresses are circumventing the antidumping duty (AD) order on mattresses from Poland.
DATES: Applicable June 25, 2026.

FOR FURTHER INFORMATION CONTACT:

Catherine Bonilla, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-7955.

SUPPLEMENTARY INFORMATION:

Background

On July 11, 2024, Commerce published the AD order on imports of mattresses from Poland.¹ On November 18, 2025, Brooklyn Bedding LLC, Carpenter Company, Future Foam, Inc., FXI Inc., Kolcraft Enterprises Inc., Leggett & Platt, Incorporated, Serta Simmons Bedding, LLC, Tempur Sealy International, Inc., the International Brotherhood of Teamsters, and United Steel, Paper, and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO (collectively, the requesters) filed a circumvention inquiry request alleging that imports of mattress components from Poland, further processed and completed in the United States to produce mattresses, is circumventing the *Order*.² On February 10, 2026, Commerce initiated a circumvention inquiry regarding the above-referenced merchandise.³ On June 9, 2026, the requesters withdrew their circumvention inquiry request.⁴

Scope of the Order

The products covered by the *Order* are mattresses from Poland. For a complete description of the scope of this order, see the Initiation Checklist.⁵

Merchandise Subject to the Anti-Circumvention Inquiry

This anti-circumvention inquiry covers mattress components exported

from Poland and further processed and completed in the United States to produce mattresses.

Rescission of Circumvention Inquiry

As noted above, the requesters have withdrawn their request for a circumvention inquiry on mattress components exported from Poland and further processed and completed in the United States to produce mattresses.⁶ Therefore, in accordance with 19 CFR 351.226(f)(6)(i), Commerce finds that it is appropriate to rescind this circumvention inquiry in its entirety.

Suspension of Liquidation

Pursuant to 19 CFR 351.226(1)(1), Commerce notified U.S. Customs and Border Protection (CBP) of the initiation of this circumvention inquiry and directed CBP to continue the suspension of liquidation of entries of products subject to the circumvention inquiry that were already subject to the suspension of liquidation under the *Order* and to apply the cash deposit rate that would be applicable if the products were determined to be covered by the scope of the *Order*.⁷ Upon publication of this rescission notice, Commerce will inform CBP that Commerce has rescinded this inquiry and that CBP should continue to suspend entries of mattresses from Poland that are subject to the *Order* at the applicable rate(s) in effect on the date of entry until specific liquidation instructions are issued.

Administrative Protective Order (APO)

This notice serves as a final reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of the APO materials or conversion to judicial protective order is hereby requested. Failure to comply with regulations and terms of an APO is a violation, which is subject to sanction.

Notification to Interested Parties

This determination is issued and published in accordance with section 781 of the Tariff Act of 1930, as amended, and 19 CFR 351.226(f)(6).

Dated: June 15, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-870]

Certain New Pneumatic Off-The-Road Tires from India: Preliminary Results of Countervailing Duty Administrative Review; 2024

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies were provided to producers and/or exporters of certain new pneumatic off-the-road tires (OTR tires) from India, during the period of review (POR) January 1, 2024, through December 31, 2024. Interested parties are invited to comment on these preliminary results.

DATES: Applicable June 25, 2026.

FOR FURTHER INFORMATION CONTACT:

David Crespo, AD/CVD Operations, Office II, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3693.

SUPPLEMENTARY INFORMATION:

Background

On April 28, 2025, Commerce published the initiation of this administrative review of the countervailing duty order on OTR tires from India.¹ Commerce selected ATC Tires Pvt. Ltd., (ATC) and Balkrishna Industries India Ltd. (BKT) as the mandatory respondents in this administrative review.² On February 2, 2026, Commerce extended the deadline for the preliminary results by 113 days in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act).³ On May 28, 2026, Commerce further extended the deadline for the preliminary results by 7 days in

¹ See *Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, Italy, the Philippines, Poland, Slovenia, and Taiwan: Antidumping Duty Orders*, 89 FR 56851 (July 11, 2024) (*Order*).

² See Requesters' Letter, "Request to Initiate Anti-Circumvention Inquiry with Respect to Imports of Mattress Components from Poland," dated November 18, 2025 (Circumvention Request).

³ See *Mattresses from Poland: Initiation of Circumvention Inquiry on the Antidumping Duty Order*, 91 FR 5914 (February 10, 2026) (*Initiation Notice*).

⁴ See Requesters' Letter, "Withdrawal of Poland AD Anti-Circumvention Inquiry and Request to Terminate Proceeding," dated June 9, 2026 (Withdrawal Request).

⁵ See *Initiation Notice* and accompanying Checklist, "Circumvention Initiation Checklist," dated February 6, 2026 at Attachment I (Initiation Checklist).

⁶ See Withdrawal Request.

⁷ See CBP Message 6049408, "Initiation of Circumvention Inquiry—Antidumping Order on Mattresses from Poland (A-455-807)," dated February 18, 2026.

¹ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 17568 (April 28, 2025).

² See Memorandum, "Respondent Selection," dated December 22, 2025.

³ See Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated February 2, 2026.

accordance with section 751(a)(3)(A) of the Act.⁴ The deadline for the preliminary results of this administrative review is now June 7, 2026.

For a complete description of the events that followed the initiation of the review, *see* the Preliminary Decision Memorandum.⁵ A list of topics discussed in the Preliminary Decision Memorandum is included as Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Order⁶

The merchandise covered by the order is OTR tires. OTR tires are tires with an off road tire size designation. The tires included in the scope may be either tube-type or tubeless, radial, or non-radial, regardless of whether for original equipment manufacturers or the replacement market. For a complete description of the scope of this order, *see* the Preliminary Decision Memorandum.

Methodology

Commerce is conducting this administrative review in accordance with section 751(a)(1)(A) of the Act. For each of the subsidy programs preliminarily found to be countervailable, Commerce preliminarily determines that there is a subsidy, *i.e.*, a financial contribution from an authority that gives rise to a benefit to the recipient and that the subsidy is specific.⁷ For a full description of the methodology underlying Commerce's preliminary conclusions, including Commerce's reliance on facts available pursuant to

section 776(a) of the Act, *see* the Preliminary Decision Memorandum.

Companies Not Selected for Individual Examination

The Act and Commerce's regulations do not directly address the subsidy rate to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation. Section 777A(e)(2) of the Act provides that "the individual countervailable subsidy rates determined under subparagraph (A) shall be used to determine the all-others rate under section 705(c)(5) [of the Act]." Section 705(c)(5)(A) of the Act states that for companies not investigated, in general, we will determine an all-others rate by weight averaging the countervailable subsidy rates established for each of the companies individually investigated, excluding zero and *de minimis* rates or any rates based solely on the facts available.

Accordingly, to determine the rate for companies not selected for individual examination, Commerce's practice is to weight average the net subsidy rates for the selected mandatory respondents, excluding rates that are zero, *de minimis*, or based entirely on facts available.⁸ We preliminarily determine that ATC and BKT received countervailable subsidies that are above *de minimis* and are not based entirely on facts available. Accordingly, for these preliminary results, we are applying a simple average of the subsidy rates calculated for ATC and BKT because we do not have public ranged data on the record at this time.⁹ However, Commerce intends to solicit this information for use in the final results. The companies for which a review was requested, which were not selected as mandatory respondents or found to be cross-owned with a mandatory respondent, are listed in Appendix II.

Preliminary Results of Review

As a result of this review, Commerce preliminarily determines that the following net countervailable subsidy

rates exist for the period January 1, 2024, through December 31, 2024:

Company	Subsidy rate (percent <i>ad valorem</i>)
ATC Tires Private Limited ¹⁰	9.30
Balkrishna Industries Ltd.	0.50
Companies Not Selected for Individual Review ¹¹	4.90

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce no later than 21 days after the date of the publication of this notice.¹² Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.¹³ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹⁴

As provided under 19 CFR 351.309(c)(2) and (d)(2), in prior proceedings we have encouraged interested parties to provide an executive summary of their briefs that should be limited to five pages total, including footnotes. In this review, we instead request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹⁵ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment

⁴ See Memorandum, "Second Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review," dated May 28, 2026.

⁵ See Memorandum, "Decision Memorandum for the Preliminary Results of the Administrative Review of the Countervailing Duty Order on Off-the-Road Tires from India; 2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

⁶ See *Certain New Pneumatic Off-the-Road Tires from India and Sri Lanka: Amended Final Affirmative Countervailing Duty Determination for India and Countervailing Duty Orders*, 82 FR 12556 (March 6, 2017) (Order).

⁷ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

⁸ See, e.g., *Certain Pasta from Italy: Final Results of the 13th (2008) Countervailing Duty Administrative Review*, 75 FR 37386, 37387 (June 29, 2010).

⁹ See Preliminary Decision Memorandum at the section, "Calculation Rate for the Non-Selected Companies."

¹⁰ As discussed in the Preliminary Decision Memorandum, Commerce preliminarily finds ATC Tires AP Private Ltd to be cross-owned with ATC.

¹¹ See Appendix II for the list of these companies.

¹² See 19 CFR 351.309.

¹³ See 19 CFR 351.309(d); *see also Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (APO and Service Final Rule).

¹⁴ See 19 CFR 351.309(c)(2) and (d)(2).

¹⁵ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁶

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS. Hearing requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of the issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. An electronically filed hearing request must be received successfully in its entirety by Commerce's electronic records system, ACCESS, by 5 p.m. Eastern Time, within 30 days of the publication date of this notice. If a request for a hearing is made, parties will be notified of the time and date of the hearing.¹⁷

Assessment Rates

In accordance with 19 CFR 351.221(b)(4)(i), Commerce preliminarily assigned a subsidy rate in the amount for the producers/exporters shown above. Upon issuance of the final results, consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the **Federal Register**.

If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce also intends, upon publication of the final results, to instruct CBP to collect cash deposits of the estimated countervailing duties in the amounts calculated in the final results of this review for the

respective companies listed above with regard to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. If the rate calculated in the final results is zero or *de minimis*, no cash deposit will be required on shipments of the subject merchandise entered or withdrawn from warehouse for consumption on or after the date of publication of the final results of this review.

For all non-reviewed firms, CBP will continue to collect cash deposits of estimated countervailing duties at the all-others rate or the most recent company-specific rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Final Results of Review

Unless the deadline is extended, Commerce intends to issue the final results of this administrative review, which will include the results of Commerce's analysis of the issues raised in the case briefs, within 120 days after the date of the preliminary results, pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Interested Parties

These preliminary results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213 and 351.221(b)(4).

Dated: June 8, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Period of Review
- IV. Scope of the *Order*
- V. Diversification of India's Economy
- VI. Rate for Non-Selected Companies
- VII. Use of Facts Otherwise Available and Adverse Inference
- VIII. Subsidies Valuation
- IX. Interest Rate Benchmarks, Discount Rates, and Benchmarks for Measuring the Adequacy of Remuneration
- X. Analysis of Programs
- XI. Recommendation

Appendix II

List of Companies Not Selected for Individual Review

1. Aakriti Manufacturing Pvt. Ltd
2. Ace Ventura Tyres and Tracks

3. Ammann India Private Limited
4. Apollo Tyres Ltd.
5. Asha Rubber Industries
6. Asian Tire Factory Ltd.; Lyallpur Rubber Mills
7. Asiatic Tradelinks Private Limited
8. Braza Tyres Pvt Ltd.
9. Carrier Wheels Private Limited
10. Cavendish Industries Ltd.
11. Ceat Ltd.
12. Celite Tyre Corporation
13. Emerald Resilient Tyre Manufacturer
14. Faucon Industries
15. Forech India Private Limited
16. HRI Tires India
17. Innovative Tyres & Tubes Limited
18. JK Tyre & Industries Ltd.
19. John Deere India Pvt. Ltd.
20. K.R.M. Tyres
21. Mahansaria Tyres Private Limited
22. MRF Limited
23. MRL Tyres Limited (Malhotra Rubbers Ltd.)
24. Neosym Industry Limited
25. OTR Laminated Tyres (I) Pvt. Ltd.
26. Ralson Tyres Limited
27. Royal Tyres Private Limited
28. Rubberman Enterprises Pvt. Ltd.
29. Speedways Rubber Company
30. Sun Tyre And Wheel Systems
31. Sundaram Industries Private Limited
32. Superking Manufacturers (Tyre) Pvt., Ltd.
33. TOT Tyres Private Limited
34. Trident International Pvt. Ltd.
35. TVS Srichakra Limited
36. Tyre Experts LLP
37. Ultra Mile
38. Viaz Tyres Limited

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-533-839]

Carbazole Violet Pigment 23 From India: Preliminary Results, Intent To Rescind, and Rescission, in Part of Countervailing Duty Administrative Review; 2023

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies were provided to producers and exporters of Carbazole Violet Pigment 23 (CVP 23) from India. The period of review (POR) is January 1, 2023, through December 31, 2023. In addition, Commerce is rescinding this review, in part, with respect to one company, and further, Commerce, is notifying parties of its intent to rescind this review with respect to one other company. Interested parties are invited to comment on these preliminary results.

¹⁶ See *APO and Service Final Rule*.

¹⁷ See 19 CFR 351.310(d).