

publication of this notice in the **Federal Register**.

Commerce intends to issue assessment instructions to CBP regarding ATC, MTPL, and the companies listed in Appendix II 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

The following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies listed above will be that established in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for previously investigated or reviewed companies not covered by this review, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, or the LTFV investigation, but the manufacturer is, then the cash deposit rate will be the rate established for the most recent segment for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be zero percent, the all-others rate established in the LTFV investigation.<sup>23</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of

antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

### Notification to Interested Parties

We are issuing and publishing these preliminary results of review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

Dated: May 26, 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. Scope of the *Order*
- IV. Discussion of the Methodology
- V. Recommendation

### Appendix II

#### Review-Specific Rate Applicable to Companies Not Selected for Individual Review

1. Apollo Tyres Ltd.
2. Asian Tire Factory Ltd.; Lyallpur Rubber Mills
3. Ceat Ltd.
4. Emerald Resilient Tyre Manufacturer
5. HRI Tires India
6. Innovative Tyres & Tubes Limited
7. JK Tyres & Industries Ltd.
8. K.R.M. Tyres
9. MRF Limited
10. MRL Tyres Limited aka Malhotra Rubbers Ltd.
11. Speedways Rubber Company
12. TOT Tyres Private Limited
13. TVS Srichakra Limited

### Appendix III

#### Companies With No Reviewable Entries Rescinded From Review

1. Aakriti Manufacturing Pvt. Ltd.
2. Ace Ventura Tyres and Tracks
3. Ammann India Private Limited
4. Asha Rubber Industries
5. Asiatic Tradelinks Private Limited
6. Balkrishna Industries Ltd.
7. Braza Tyres Pvt Ltd.
8. Carrier Wheels Private Limited
9. Cavendish Industries Ltd.
10. Celite Tyre Corporation
11. Faucon Industries
12. Forech India Private Limited
13. John Deere India Pvt. Ltd.
14. Neosym Industry Limited
15. OTR Laminated Tyres (I) Pvt. Ltd.
16. Ralson Tyres Limited
17. Royal Tyres Private Limited
18. Rubberman Enterprises Pvt. Ltd.
19. Sun Tyres And Wheel Systems
20. Sundaram Industries Private Limited

21. Superking Manufacturers (Tyre) Pvt., Ltd.
22. Trident International Pvt. Ltd.
23. Tyre Experts LLP
24. Ultra Mile
25. Viaz Tyres Limited

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-588-869]

### Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products From Japan: Notice of Court Decision Not in Harmony With the Results of Antidumping Administrative Review; Notice of Amended Final Results

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

**SUMMARY:** On May 22, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Toyo Kohan Co., Ltd. v. United States*, Consol. Court no. 24-00261, sustaining the Department of Commerce's (Commerce's) remand results pertaining to the administrative review of the antidumping duty (AD) order on diffusion-annealed, nickel-plated flat-rolled steel products (nickel-plated steel products) from Japan covering the period May 1, 2022, through April 30, 2023. Commerce is notifying the public that the CIT's final judgment is not in harmony with Commerce's final results of the administrative review, and that Commerce is amending the final results with respect to the dumping margin assigned to Toyo Kohan Co., Ltd (Toyo Kohan).

**DATES:** Applicable June 1, 2026.

**FOR FURTHER INFORMATION CONTACT:** Lilit Astvatsatrian, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-6412.

#### SUPPLEMENTARY INFORMATION:

#### Background

On December 3, 2024, Commerce published its *Final Results* in the 2022-2023 AD review of nickel-plated steel products from Japan, in which Commerce calculated a weighted-average dumping margin of 4.44 percent.<sup>1</sup>

<sup>1</sup> See *Diffusion-Annealed, Nickel-Plated Flat-Rolled Steel Products from Japan: Final Results of Antidumping Duty Administrative Review; 2022-2023*, 89 FR 95735 (December 3, 2024) (*Final Results*).

<sup>23</sup> See *Order*.

Toyo Kohan appealed Commerce's *Final Results*. On October 24, 2025, the CIT remanded the *Final Results* to Commerce, directing that: (1) Commerce's use of shipment date as the date of sale for Toyo Kohan's U.S. sales was unsupported by substantial evidence; and (2) Commerce perform its differential pricing analysis consistent with the U.S. Court of Appeals for the Federal Circuit's (Federal Circuit) opinion in *Marmen*.<sup>2</sup>

In its final remand redetermination, issued in February 2026, Commerce: (1) provided further explanation regarding its use of the earlier of the shipment or invoice date as the date of sale for Toyo Kohan's U.S. sales; and (2) discontinued the use of the Cohen's *d* test and adopted the "price difference test" to determine whether prices differ significantly, revising Toyo Kohan's estimated weighted-average dumping margin from 4.44 percent to 4.58 percent.<sup>3</sup> The CIT sustained Commerce's final redetermination.<sup>4</sup>

#### Timken Notice

In its decision in *Timken*,<sup>5</sup> as clarified by *Diamond Sawblades*,<sup>6</sup> the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision. The CIT's May 22, 2026, judgment constitutes a final decision of the CIT that is not in harmony with Commerce's *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

#### Amended Final Results

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to Toyo Kohan as follows:

<sup>2</sup> See *Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24–00261, Slip Op. 25–141 (CIT October 24, 2025) (citing *Marmen Inc. v. United States*, 134 F.4th 1334, 1345 (Fed. Cir. 2025) (*Marmen*)).

<sup>3</sup> See *Final Results of Redetermination Pursuant to Court Remand, Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24–00261, dated February 18, 2026 (*Final Remand*).

<sup>4</sup> See *Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24–00261, Slip Op. 26–54 (CIT May 22, 2026).

<sup>5</sup> See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

<sup>6</sup> See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

Producer and/or exporter	Weighted-average dumping margin (percent)
Toyo Kohan Co., Ltd. ....	4.58

#### Cash Deposit Requirements

Because Toyo Kohan has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, we will not issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP). This notice will not affect the current cash deposit rate.

#### Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced and/or exported by Toyo Kohan and were entered, or withdrawn from warehouse, for consumption during the period May 1, 2022, through April 30, 2023. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess antidumping duties on unliquidated entries of subject merchandise produced/exported by Toyo Kohan in accordance with 19 CFR 351.212(b). We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific *ad valorem* assessment rate is not zero or *de minimis*. Where an import-specific *ad valorem* assessment rate is zero or *de minimis*,<sup>7</sup> we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

#### Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: May 27, 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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<sup>7</sup> See 19 CFR 351.106(c)(2).

## DEPARTMENT OF COMMERCE

### International Trade Administration

[A–580–902]

#### Utility Scale Wind Towers From the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2023–2024

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

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that utility scale wind towers (wind towers) from the Republic of Korea (Korea) were made at less than normal value during the period of review (POR) August 1, 2023, through July 31, 2024.

**DATES:** Applicable June 1, 2026.

**FOR FURTHER INFORMATION CONTACT:** Anne Entz, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–3845.

#### SUPPLEMENTARY INFORMATION:

##### Background

This review covers one producer/exporter of the subject merchandise, Dongkuk S&C Co., Ltd. (Dongkuk). On January 23, 2026, Commerce published the *Preliminary Results* and invited interested parties to comment.<sup>1</sup>

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>2</sup> The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/fnotices>.

Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

<sup>1</sup> See *Utility Scale Wind Towers from the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023–2024*, 91 FR 2907 (January 23, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of the 2023–2024 Administrative Review of the Antidumping Duty Order on Utility Scale Wind Towers from the Republic of Korea," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).