Act). For each of the subsidy programs found to be countervailable, we find that there is a subsidy, *i.e.,* a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific. For a full description of the methodology underlying all of Commerce's conclusions, including our reliance, in part, on facts otherwise available, including adverse facts available, pursuant to sections 776(a) and (b) of the Act, *see* the Issues and Decision Memorandum.

Final Results of Review

Commerce determines that the following net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

Producer/exporter	Subsidy rate (percent *ad valorem*)
Cosmo First Limited [4]	10.07
JPFL Films Private Ltd.[5]	135.38

Disclosure

Commerce intends to disclose the calculations performed in connection with these final results of review to interested parties within five days after public announcement of the final results or, if there is no public announcement, within five days of the date of publication of the notice of final results in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Assessment

In accordance with section 751(a)(2)(C) 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 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)(1) of the Act, Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown above for the companies listed above for shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these final results of review. For all non-reviewed firms, we will instruct CBP to 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.

Administrative Protective Order (APO)

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

Notification to Interested Parties

The final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221(b)(5).

Dated: July 7, 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

List of Topics Discussed in the Issues and Decision Memorandum

I. Summary
II. Background
III. Scope of the *Order*
IV. Changes Since the *Preliminary Results*
V. Subsidies Valuation
VI. Use of Facts Otherwise Available and Application of Adverse Inferences
VII. Analysis of Programs
VIII. Discussion of the Issues
- Comment 1: Whether Commerce Correctly Countervailed Subsidies Used in the Production of Non-Subject Merchandise
- Comment 2: Whether the Remission of Duties and Taxes on Export Products (RoDTEP) Program Is Countervailable
- Comment 3: Whether the Status Holder Incentive Scrip (SHIS) Conferred a Benefit During the POR
- Comment 4: Whether the Pre-Shipment and Post-Shipment Export Financing Program Confers a Benefit
- Comment 5: Whether Commerce had Information on the Record Regarding an Unreported Parent Company

IX. Recommendation

[FR Doc. 2026–14029 Filed 7–10–26; 8:45 am]

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[4] Commerce finds the following company to be cross-owned with Cosmo First Limited: Cosmo Speciality Chemicals Private Limited.

[5] Commerce finds the following company to be cross-owned with JPFL Films Private Ltd.: Jindal Poly Films Limited.

DEPARTMENT OF COMMERCE

International Trade Administration

[C–533–888]

Carbon and Alloy Steel Threaded Rod From India: Preliminary Results and Rescission, in Part, 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 exporters of certain carbon and alloy steel threaded rod (steel threaded rod) from India. The period of review (POR) January 1, 2024, through December 31, 2024. In addition, Commerce is rescinding this review, in part, with respect to five companies. Interested parties are invited to comment on these preliminary results.

DATES: Applicable July 13, 2026.

FOR FURTHER INFORMATION CONTACT: Eric Hawkins, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–1988.

SUPPLEMENTARY INFORMATION:

Background

On May 20, 2025, based on timely requests for review, in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the countervailing duty order on steel threaded rod from India.[1] On July 15, 2025, Commerce selected Nishant Steel Industries (Nishant) and Kanika Fasteners Pvt Ltd (Kanika Fasteners) as the mandatory respondents in this review.[2] On August 1, 2025, Commerce received timely letters from Bee Dee Cycle Industries (Bee Dee Cycle), Kanika Fasteners and Kanika Exports (collectively, Kanika Fasteners), Maharaja International (Maharaja), and R K Fasteners (R K) withdrawing their

[1] *See Initiation of Antidumping and Countervailing Duty Administrative Reviews,* 90 FR 21459 (May 20, 2025); *see also Carbon and Alloy Steel Threaded Rod from India and the People's Republic of China: Countervailing Duty Orders,* 85 FR 19927 (April 9, 2020) (*Order*).

[2] *See* Memorandum, ''Respondent Selection,'' dated July 15, 2025.

requests for review.[3] On August 5, 2025, Good Good Manufacturers (Good Good) also timely withdrew its request for review.[4] On August 11, 2025, Commerce stated its intent to rescind the administrative review with respect to these companies and suspended the deadline for Kanika Fasteners to respond to the initial questionnaire.[5]

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.[6] Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.[7] On February 19, 2026, we extended the deadline for the preliminary results of this review until June 30, 2026.[8] On June 30, 2026, we extended the deadline for the preliminary results of this review until July 7, 2026.[9]

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.[10] A list of topics included in the Preliminary Decision Memorandum is provided as the Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via 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 Order

The product covered by the scope of the *Order* is steel threaded rod from India. For a complete description of the scope of the *Order, see* the Preliminary Decision Memorandum.

Rescission of Administrative Review In Part

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if all parties that requested the review withdraw their requests within 90 days of the date of publication of the notice of initiation. As noted above, Commerce received timely-filed withdrawal requests with respect to the companies listed in Appendix II, and no other parties requested a review of these companies. Therefore, we are rescinding this administrative review with respect to these companies, pursuant to 19 CFR 351.213(d)(1).

Methodology

Commerce is conducting this administrative review in accordance with 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce preliminarily determines that there is a subsidy, *i.e.,* a financial contribution by an ''authority'' that gives rise to a benefit to the recipient, and that the subsidy is specific.[11] For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

Preliminary Results of Review

As a result of this review, we preliminarily determine the following net countervailable subsidy rate exists for the POR, January 1, 2024, through December 31, 2024:

Company	Subsidy Rate (percent *ad valorem*)
Nishant Steel Industries [12]	2.54

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results within 10 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 to no later than 21 days after the date of the publication of this notice.[13] 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.[14] 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.[15] All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public executive summary for each issue raised in their briefs.[16] 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 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).[17]

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to

[3] *See* Bee Dee Cycle's Letter, ''Withdrawal Request for Administrative Review of {Countervailing} Duty of Maharaja International,'' dated August 1, 2025; Kanika Fasteners and Kanika Exports' Letter, ''Request for Administrative Review of {Countervailing} Duty of Kanika Exports,'' dated August 1, 2025; Maharaja's Letter, ''Withdrawal Request for Administrative Review of {Countervailing Duty} of Maharaja International,'' dated August 1, 2025; and RK's Letter, ''Withdrawal Request for Administrative Review of {Countervailing} Duty of RK Fasteners,'' dated August 1, 2025.

[4] *See* Good Good's Letter, ''Withdrawal Request for Administrative Review of Countervailing Duty of Good Good Manufacturers,'' dated August 5, 2025.

[5] *See* Memorandum, ''Intent to Rescind Review, In Part,'' dated August 11, 2025.

[6] *See* Memorandum, ''Deadlines Affected by the Shutdown of the Federal Government,'' dated November 14, 2025.

[7] *See* Memorandum, ''Tolling of all Case Deadlines,'' dated November 24, 2025.

[8] *See* Memorandum, ''Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review,'' dated February 19, 2026.

[9] *See* Memorandum, ''Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review,'' dated June 30, 2026.

[10] *See* Memorandum, ''Decision Memorandum for the Preliminary Results of the Administrative Review of the Countervailing Duty Order on Carbon and Alloy Steel Threaded Rod from India; 2024,'' dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

[11] *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.

[12] As discussed in the Preliminary Decision Memorandum, Commerce preliminarily finds Nishant Steel Industries to be cross-owned with Nuovo Fastenings Pvt. Ltd.

[13] *See* 19 CFR 351.309.

[14] *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 Procedures*).

[15] *See* 19 CFR 351.309(c)(2) and (d)(2)

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

[17] *See APO and Service Procedures.*

the Assistant Secretary for Enforcement and Compliance, filed electronically via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice. Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participants are foreign nationals; and (3) a list of issues to be discussed. Oral presentations at the hearing will be limited to issues raised in the briefs. If a request for a hearing is made, Commerce will inform parties of the scheduled date for the hearing.[18]

Assessment Rates

Consistent with section 751(a)(1) of the Act and 19 CFR 351.212(b)(2), upon issuance of the final results, Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review.

For the companies listed in Appendix II for which the review is being rescinded, Commerce will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 35 days after the date of publication of this notice in the **Federal Register**.

Commerce intends to issue assessment instructions to CBP regarding Nishant 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

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.107(e), Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties 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, as follows: (1) the cash deposit rate for the company listed above will be equal to the company-specific estimated individual countervailable subsidy rate determined 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) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates assigned, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise has a company-specific estimated subsidy rate assigned, the applicable cash deposit rate will be that company's company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be continue to be 6.07 percent, the all-others subsidy rate established in the investigation.[19] These cash deposit instructions, when imposed, shall remain in effect until further notice.

[18] *See* 19 CFR 351.310(d).

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 of publication of these preliminary results in the **Federal Register,** pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(1).

Notification to Interested Parties

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

Dated: July 7, 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. Diversification of India's Economy
V. Subsidies Valuation
VI. Analysis of Programs
VII. Recommendation

Appendix II

Companies for Which We Are Rescinding the Administrative Review

1. Bee Dee Cycle Industries
2. Good Good Manufacturers
3. Kanika Fasteners Pvt Ltd; Kanika Exports
4. Maharaja International
5. R K Fasteners

[19] *See Order,* 85 FR at 19928.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–580–881]

Certain Cold-Rolled Steel Flat Products 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 certain cold-rolled steel flat products (cold-rolled steel) from the Republic of Korea (Korea) were not sold at less than normal value during the period of review (POR), September 1, 2023, through August 31, 2024.

DATES: Applicable July 13, 2026.

FOR FURTHER INFORMATION CONTACT: Grant Fuller or Caroline Carroll, 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) 482–6228 or (202) 482–4948, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 6, 2026, Commerce published the *Preliminary Results* of this review in the **Federal Register** and invited interested parties to comment.[1] We received no comments from interested parties on the *Preliminary Results.* Therefore, we made no changes from the *Preliminary Results* and, accordingly, there is no decision memorandum accompanying this notice. Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order [2]

The product covered by the *Order* is cold-rolled steel from Korea. For a

[1] *See Certain Cold-Rolled Steel Flat Products From the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping Administrative Review; 2023–2024,* 91 FR 11040 (March 6, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

[2] *See Certain Cold-Rolled Steel Flat Products from Brazil, India, the Republic of Korea, and the United Kingdom: Amended Final Affirmative Antidumping Determinations for Brazil and the United Kingdom and Antidumping Duty Orders,* 81 FR 64432 (September 20, 2016) (*Order*).