



Government of Pakistan  
National Tariff Commission

## Report of

# **Final Determination and Extension of Anti-Dumping Duties levied on dumped imports of Coated Bleached Paperboard Originating in and/or Exported from the People's Republic of China**

**(Non – Confidential)**

**Final Determination and Extension of Anti-Dumping Duties levied on dumped imports of Coated Bleached Paperboard into Pakistan Originating in and/or exported from People's Republic of China**

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**A. GOVERNING LAW**

National Tariff Commission (the "Commission") having regard to the Anti-Dumping Duties Act, 2015 (the "Act"), the Anti-Dumping Duties Rules, 2022 (the "Rules"), and the WTO's Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (the "Anti-dumping Agreement").

2. Section 63 of the Act and Chapter V of the Rules lay down the definition of circumvention, procedure for investigation and determination of circumvention, injury to the domestic industry or remedial effects of duty being undermined. Upon determination of circumvention, the Act provides for extension of anti-dumping duties to imports from third countries of the like product, whether slightly modified or not, or to imports of the slightly modified like product from the country subject to measures, or parts thereof etc. Sub-sections 1 and 2 of Section 63 of the Act lay down conditions and requirements for anti-circumvention investigation as follows:

*"63(1). Antidumping duties imposed pursuant to this Act may be extended to imports from third countries, of the like product, whether slightly modified or not, or to imports of the slightly modified like product from the country subject to measures, or parts thereof, when circumvention of the measures in force is taking place. Antidumping duties not exceeding the residual antidumping duty imposed in accordance with section 39 may be extended to imports from companies benefiting from individual duties in the countries subject to measures when circumvention of the measures in force is taking place. Circumvention shall be defined as a change in the pattern of trade between third countries and Pakistan or between individual companies in the country subject to measures by Pakistan, which stems from a practice, process or work for which there is insufficient due cause or economic justification other than the imposition of the duty, and where there is evidence of injury or that the remedial effects of the duty are being undermined in terms of the prices or quantities of the like product, and where there is evidence of dumping in relation to the normal values previously established for the like product, if necessary in accordance with the provisions of this Act."*

*"63(2) The practice, process or work referred to in subsection (1) includes, inter alia, the slight modification of the product concerned to make it fall under customs tariff which are normally not subject to the measures, provided that the modification does not alter its essential characteristics, the consignment of the product subject to measures via third countries, the reorganization by exporters or producers of their patterns and channels of sales in the country subject to measures in order to eventually have their products exported to Pakistan through producers benefiting from an individual duty rate lower than that applicable to the products of the manufacturers, and, in the circumstances indicated in subsection (3), the assembly of parts by an assembly operation in Pakistan or a third country".*

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3. The Commission has conducted an anti-circumvention investigation against dumped imports of Coated Bleached Paperboard into Pakistan originating in and/or exported from the People's Republic of China ("China") under the Act and the Rules. The Commission has made final determination in this investigation under Section 63 of the Act. This report of final determination has been issued in accordance with Rule 16 of the Rules and Article 12.2 of the Anti-Dumping Agreement.

**B. LITIGATION**

4. In terms of Section 63(4) of the Act, the Commission shall normally conclude an anticircumvention investigation within nine months. The Commission initiated the investigation on May 05, 2024. From the outset, the investigation was met with a complex web of litigation across the country, creating significant procedural challenges. A total of 10 cases (Writ petitions / C.M.As / I.C.As) had been filed before various High Courts of Pakistan. In some cases the High Court(s) had stayed proceedings of the Commission, and in some cases, final decision of the Commission. Eventually, in Intra Court Appeal no. 326 of 2025, titled as All Pakistan Paper Merchant Association vs Federation of Pakistan, the divisional bench of Islamabad High Court, in its order dated October 08, 2025, directed the Commission to:

*"....provide an opportunity of hearing to all concerned by giving notice irrespective of the fact that they are parties to instant case or not and complete all the required proceedings for final determination till 25.10.2025.....".*

The order of the divisional bench was complied with, following which this final determination has been issued.

**C. BACKGROUND**

5. The Commission initiated an anti-dumping investigation on February 08, 2016. Due to multiple rounds of litigation in courts of law, the Commission concluded that investigation on April 9, 2018 and imposed following definitive anti-dumping duties on dumped imports of the investigated product defined as "*Coated Bleached Paperboard/ One-Side Coated Folding Box Paperboard with White Back Manila Pulp or ISC Ivory Paperboard with White Back Manila Pulp (180gsm-400gsm), excluding One-Side Aseptic Coated Paperboard (Clay Coated)*" classified under PCT Headings Nos. 4810.9200& 4810.9900, exported by the exporters / producers from China for a period of five years effective from February 28, 2017 :

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**Table – I**  
**Definitive Anti-Dumping Duty Rates on Coated Bleached Paperboard**

<b>Exporter/Foreign Producer from China</b>	<b>Antidumping Duty Rates (%)</b>
<b>(1)</b>	<b>(2)</b>
Ningbo Asia Pulp & Paper Co Ltd.	
Ningbo Zhonghua Paper Co., Ltd.	
Guangxi Jingui Pulp & Paper Co Ltd.	28.74
Gold East (Hong Kong) Trading Co., Ltd.	
All others	29.02

Source: Final Determination report of the Commission.

6. On request of the applicants, the Commission initiated a sunset review on February 25, 2022 of the anti-dumping duties imposed on dumped imports of Coated Bleached Paperboard/ One-Side Coated Folding Box Paperboard with White Back Manila pulp or ISC Ivory paperboard with White Back Manila Pulp (180gsm-400gsm) excluding One-Side Aseptic Coated paperboard (Clay Coated) under Section 58 of the Act. The applicants highlighted the issue of circumvention of the anti-dumping duties in their sunset review application, however, applicants were informed that a separate application for anti-circumvention investigation may be filed with the Commission. The Commission concluded sunset review on August 25, 2022, and extended definitive anti-dumping duties (Table-I above) for another period of 5 years with effect from February 28, 2022. However, the Commission slightly amended the product subject to the anti-dumping duties as follows:

*“Coated Bleached Paperboard/ One-Side Coated Folding Box Paperboard with White Back Manila pulp or ISC Ivory Paperboard with White Back Manila Pulp (180gsm-400gsm) excluding One-Side Aseptic Coated Paperboard (Clay Coated) and Two-Side Coated Bleached Paperboard (classified under PCT Headings Nos. 4810.9200 & 4810.9900) exported by the exporters / producers from China.”*

**D. PROCEDURE**

**7. Receipt of Application**

7.1 On March 21, 2024, the Commission received an application under Section 63 of the Act and Rule 23 & 25 of the Rules, from M/s. Century Paper & Paperboard Mills Limited, Karachi and M/s. Bulleh Shah Packaging Private Limited, Lahore (the “Applicants”). The Applicants are engaged in manufacturing and sale of Coated Bleached Paperboard and have alleged that Chinese exporters are circumventing the anti-dumping duties through product modification, due to which the domestic industry is not realizing the benefits of imposition of anti-dumping duties and is suffering injury.

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7.2 The Commission informed the Diplomatic Mission of China in Islamabad through a note verbal dated March 28, 2024, of the receipt of application in accordance with the requirements of Section 21 of the Act.

**8. Evaluation and Examination of the Application**

Examination of the application showed that it met requirements of Section 63 of the Act as it contained sufficient evidence of circumvention of anti-dumping duties on Coated Bleached Paperboard into Pakistan from China and causing injury to Pakistan's domestic industry producing Coated Bleached Paperboard. Requirements of Rule 23, 25 and 26 of the Rules, which relate to the submission of information/data prescribed therein, were also found to have been met.

**9. Domestic Industry**

9.1 Section 2(d) of the Act defines domestic industry as follows:

*“Domestic industry” means the domestic producers as a whole of a domestic like product or those of them whose collective output of that product constitutes a major proportion of the total domestic production of that product, except that when any such domestic producers are related to the exporters or importers, or are themselves importers of the allegedly dumped investigated product in such a case “domestic industry” may mean the rest of the domestic producers.*

*“Explanation: - For the purposes of this clause, producers shall be deemed to be related to exporters or importers only if*

- (i) one of them directly or indirectly controls the other;*
- (ii) both of them are directly or indirectly controlled by the same third person;*
- or*
- (iii) together they directly or indirectly control a third person.*

*“Provided that there are grounds for believing or suspecting that the effect of the relationship is such as to cause the producer concerned to behave differently from nonrelated producers and for that purpose one shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.*

9.2 As per information/data available with the Commission, the domestic industry manufacturing Coated Bleached Paperboard comprises of two units i.e. M/s. Century Paper & Board Mills Limited, Karachi and M/s. Bulleh Shah Packaging Private Limited, Lahore. These two units have installed production capacities of 45,500 MT and 70,000 MT per annum, respectively.

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**10. Standing of the Application**

10.1 Section 63(4) of the Act provides that, “Investigations shall be initiated pursuant to this section on the initiative of the Commission or at the request of any interested party .....” Similarly, Rule 23 of the Rules states that, “*The Commission may initiate an anti-circumvention investigation on receipt of an application from any interested party.....*”.

10.2 As the application is filed by the Applicants who are domestic producers and are interested parties in terms of Section 2(j) of the Act, therefore, the application fulfills the requirements of Section 63(4) of the Act and Rule 23 of the Rules.

11. The Applicants have alleged that Chinese exporters are circumventing the anti-dumping duties through product modification, due to which the domestic industry is not realizing the benefits of imposition of anti-dumping duties and is suffering injury.

**12. Initiation of Investigation**

12.1 The Commission examined accuracy and adequacy of the evidence and information/data provided in the application in accordance with Section 63 of the Act and Rule 26 of the Rules. It determined that there was sufficient evidence of circumvention of anti-dumping duties imposed on One-Side Coated Bleached Paperboard through slight modification of the product by declaring it as Two-Side Coated Bleached Paperboard under Pakistan Customs Tariff (“PCT”) Codes 4810.9200 and 4810.9900 into Pakistan from China. Therefore, the Commission decided to initiate this anti-circumvention investigation in this case on May 5, 2024.

12.2 The Commission issued a notice of initiation of anti-circumvention investigation in accordance with Section 27 of the Act, which was published in the Official Gazette of Pakistan and in two widely circulated national newspapers (Business Recorder and Roznama Dunya) on May 5, 2024.

12.3 In pursuance of Rule 27(a) of the Rules, the Commission notified Diplomatic Mission of China in Islamabad of initiation of this anti-circumvention investigation (by sending a copy of the notice of initiation) on May 9, 2024, with a request to forward it to all exporters/ producers involved in production, sales and exports of Coated Bleached Paperboard in China. Copy of the notice of initiation was also sent directly to Chinese exporters/ producers whose addresses were available with the Commission, including Pakistani importers, and the Applicants on May 9, 2024.

12.4 In pursuance of Rule 27(3) of the Rules, the Commission on May 9, 2024, sent copies of full text of the written application (non-confidential version) along with Exporter's Questionnaire to the Diplomatic Mission of China in Islamabad with a request to forward it to their respective exporters/ producers involved in production, sale and/or export of Coated Bleached Paperboard.

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**13. Period of Investigation**

The Period of Investigation for this investigation is from January 01, 2017 to December 31, 2023, which covers the period of imposition of anti-dumping duties on One-Side Coated Bleached Paperboard, therefore, to investigate the alleged change in the pattern of trade and its effect, the investigating team verified and obtained information/data for this period.

**14. The Product**

14.1 **Product subject to anti-dumping duty** is Coated Bleached Paperboard / One-Side Coated Folding Box Paperboard with White Back Manila pulp or ISC Ivory Paperboard with White Back Manila Pulp (180 g/m<sup>2</sup>-400 g/m<sup>2</sup>) excluding One-Side Aseptic Coated Paperboard (Clay Coated) and Two-Side Coated Bleached Paperboard exported by the exporters / producers from China. It is classified under PCT Codes 4810.9200 and 4810.9900. One-Side Coated Bleached Paperboard is mainly used for folding cartons of numerous consumer & industrial products like cigarettes, pharmaceuticals, cosmetics, food and spices etc.

14.2 **Slightly Modified Product** for the purpose of this anti-circumvention investigation is the Two-Side Coated Bleached Paperboard having a coating of 20 g/m<sup>2</sup> or above with glossy/matt finish for better printability on one side and any other coating of less than 20 g/m<sup>2</sup> of any substance such as starch, China clay or calcium carbonate etc. on the other side. Slightly Modified Product is mainly used for folding cartons of numerous consumer and industrial products like cigarettes, pharmaceuticals, cosmetics, food and spices etc.

14.3 World Customs Organization and Pakistan Tariff Classification recognized One – Side Coated Bleached Paperboard and Two – Side Coated Bleached Paperboard as a Paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances. It is pertinent to mention that the Customs Authorities in its letter dated January 24, 2023, determined that the imported paperboard have coatings on both sides (irrespective of the gram of coating on both sides).

**15. Information/data Gathering**

15.1 The Commission sent questionnaires to all known exporters/producers of Coated Bleached Paperboard in China on May 9, 2024, with the request to respond within 37 days of the dispatch of questionnaires. None of the exporters/producers of Coated Bleached Paperboard from China responded to the questionnaire and provided requisite information/data.

15.2 The Commission sent questionnaires to all known importers of Coated Bleached Paperboard from China on May 8, 2024, with the request to respond within 37 days of the dispatch of questionnaires. None of the importers of Coated Bleached Paperboard from China responded to the questionnaire and provided necessary information/data.

15.3 The Commission has used import data obtained from Two sources namely; Web Based One Customs (WEBOC) which is a web-based system developed by Pakistan Customs.

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15.4. The Commission also requested the Engineering Development Board (EDB), Pakistan Standard and Quality Control Authority (PSQCA) and Federal Board of Revenue (FBR) to give their views on the specification, composition and characteristics of the One-Side Coated Bleached Paperboard and Two-Side Coated Bleached Paperboard. The Commission sent letters to FBR, EDB and PSQCA on May 16, 2024, requesting them to provide aforementioned information/data. Reminders were sent on June 12, 2024, and December 5, 2024, to FBR and PSQCA but no response was received from them. Only the Engineering Development Board has provided comments/product details. The response of EDB is as follows:

**Table – II**  
**Comments by Engineering Development Board**

Parameter	One-Side Coated Bleached Paperboard	Two-Side Coated Bleached Paperboard
(1)	(2)	(3)
<b>Definition</b>	Coated Bleached Paperboard having One-Side (top) formal coated with multiple layers for better printability while some minor coating of clay or starch on the other side (reverse)	Coated Bleached Paperboard having identical coating on both sides resulting in comparable surface properties and printability.
<b>Types</b>	These boards are mainly referred to as CIS (Coated on One-Side). Sometimes also called Ivory Board.	These boards are mainly referred to as C2S (Coated on Two-Sides). Sometimes it is also called Gloss Cover.
<b>Composition</b>	One-Side Coated Board is a multi-layer fiber construction board with CTMP (chemical-thermomechanical pulp) as the middle/center layer. This middle layer usually has 3 coating layers on top (top side) and light single layer at back (reverse side). The top layer is smoother and glossier for printing while the reverse side is a little rough and provides structural integrity.	The central/ middle layer of this board is also a fiber construction board with CTMP (chemical-thermomechanical pulp) as the middle layer. It is coated on both sides with almost similar layers to produce comparable surface specifications.
<b>Specifications</b>	<p>This type of board can come in different sizes, thickness (in micro-meters or points (Pt), grammages (g/m<sup>2</sup> or gsm), stiffness (mNm), brightness (%) etc. depending upon the intended application.</p> <p>However, the following tests are used to differentiate One-Side Coated from Two-Side Coated Paperboard:</p> <p><b>Print-surf Method:</b> (Air leakage method for determining the surface smoothness/ roughness of a paper or paperboard). One-Side Coated Board will have higher value for the back (uncoated side) due to more roughness and air leakage than the top coated side.</p> <p><b>Burn-out Test:</b> This test differentiates One-Side Coated paper and board by showing uncoated surface more blackish compared to coated side.</p> <p><b>ISO Brightness:</b> Usually the top coated side will have higher brightness value compared to reverse uncoated side. These values range from 0 to 100.</p>	<p>This type of board also comes in different specifications depending upon the end use of the board.</p> <p>However, the following tests/ specifications are used to differentiate One-Side Coated from Two-Side Coated Paperboard:</p> <p><b>Print-surf Method:</b> Two-Side Coated Board will have almost similar values for both sides due to comparable coatings and smoothness.</p> <p><b>Burn-out Test:</b> Both top and reverse sides will have identical blackish surface, indicating both sides are coated for printing.</p> <p><b>ISO Brightness:</b> Here both sides will have almost similar brightness values.</p>
<b>Classification Standards</b>	<p>There are no dedicated international standards to differentiate or specify One-Side Coated Paperboard from Two-Side Coated; however, the following are general standards for paper and paperboards:</p> <ol style="list-style-type: none"> <li>i. ISO 536 (for Grammages, g/m<sup>2</sup>)</li> <li>ii. ISO 534 (for Thickness, µm)</li> <li>iii. ISO 2493 (for Bending Resistance, mNm)</li> <li>iv. ISO 287 (Moisture Content, %)</li> <li>v. ISO 2470-1 (ISO Brightness)</li> <li>vi. ISO 8791-4 (Surface Smoothness, PPS)</li> <li>vii. ISO 8254-1 (Gloss, %)</li> <li>viii. ISO 535 (COBB, g/m<sup>2</sup>)</li> </ol>	The said standards are also applicable on Two-Side Coated Paperboard.

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<b>Uses/Applications</b>	Used for packaging where usually one side requires high-quality printing, such as in food boxes, pharmaceuticals, hygiene, cosmetics, cigarette and general packaging of consumer and industrial products.	Used for applications requiring high-quality printing on both sides, such as in printing brochures/ flyers, magazines, greeting cards, calendars etc.
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15.5 Thus, the Commission has sought all the relevant information/data deemed necessary for the purpose of this anti-circumvention investigation of anti-dumping duties levied on dumped imports of Coated Bleached Paperboard and injury to the domestic industry.

**Verification of the Information/data**

16. In terms of Rule 29 of the Rules, the Commission, during the course of the investigation shall verify information/data supplied by the interested parties to the extent possible. In order to verify the information/data provided by the Applicants and to obtain further information/data (if any), the investigating team comprising officers of the Commission conducted on-the-spot verification at the office and plant of the M/s. Century Paper & Board Mills Ltd from October 14-16, 2024, and M/s. Bulleh Shah Packaging (Pvt) Ltd from October 17-19, 2024. Non-Confidential report(s) of the on-the-spot verification(s) is made available to the interested parties by placing them in the public file.

**17. Views, Comments and Hearing/Meeting**

17.1 All interested parties known to the Commission were invited, through the Notice of Initiation of this anti-circumvention investigation, for their views /comments and to submit information/data and documents (if any) with regard to this anti-circumvention investigation. Some of the interested parties submitted their comments.

17.2 Upon request of importers, under Rule 14 of the Rules, a hearing in this anti-circumvention investigation was held on October 29, 2024. All interested parties were invited to attend the hearing. The record note of the hearing prepared by the Commission is available in the public file for review and copy of the interested parties.

17.3 After hearing, importers and an exporter through their representatives requested another hearing. The Commission did not accede to their request for another hearing rather decided to schedule a separate meeting with the representatives of the importers, exporter and the domestic industry. At the request of the representatives, the meeting was postponed multiple times. The Commission finally decided to hold the meeting on July 14, 2025. A Member of the Commission chaired the meeting, but only the domestic industry attended the same. The representatives of the exporter and importers who had actually requested for another hearing did not attend the meeting. The minutes of the meeting, prepared by the Commission, are available in the public file for review by all interested parties.

17.4 Further, as per the directions of Honorable Islamabad High Court in I.C.A. No. 326 I.C.A No. 338 dated October 08, 2025, the Commission conducted another hearing on October 21, 2025 to provide an opportunity to all parties to present their view/comments. The record note of

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the Hearing prepared by the Commission is available in the public file for review and copy of the interested parties.

17.5 Views/Comments of the interested parties received in this anti-circumvention investigation that germane to the investigation and response of the Commission is provided at Annex-I of this report. Following are the key submissions made after the initiation and during the hearings:

- a) One-Side Coated Bleached Paperboard and Two-Side Coated Bleached Paperboard are distinct products;
- b) Domestic Industry does not produce Two-Side Coated Bleached Paperboard;
- c) Allegations of injury caused by Two-Side Coated Bleached Paperboard require a separate application;
- d) Pakistan Customs confirmed that imports, identified as Two-Side Coated Bleached Paperboard are not subject to anti-dumping duties; and
- e) Expanding the scope of the anti-dumping order to include previously excluded products would be a violation of established legal precedents.

17.6 The Commission has carefully reviewed all information/data, evidence, views and comments raised/submitted by the interested parties during the course of this anti-circumvention investigation.

**18. Disclosure of Essential Facts**

18.1 In terms of Rules 15 of the Rules, and Article 6.9 of the Anti-Dumping Agreement, the Commission disclosed essential facts to the interested parties in this anti-circumvention investigation. In this context a Statement of Essential Facts (“SEF”) was also dispatched on August 15, 2025, to all interested parties including the known exporters/ foreign producers, the Applicant, known Pakistani importers, and to the Diplomatic Mission of China in Islamabad.

18.2 Under Rule 15(2) of the Rules, the interested parties were required to submit their comments (if any) on the facts disclosed in SEF, in writing, not later than fifteen days of such disclosure. No Comments were received within prescribed time.

**19. Confidentiality**

19.1 In terms of Section 31 of the Act, the Commission shall keep confidential any information/data submitted to it, which is by nature confidential, or determined by the Commission to be of confidential nature for any other reason or provided as confidential by the interested parties upon good cause shown to be kept confidential.

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19.2 The Applicants have requested to keep confidential the information/data, which is by nature confidential in terms of Section 31 of the Act. This information/data includes data relating to sales, sale prices, cost to make and sell, inventories, production, profit/(loss), return on investment, investment, salaries & wages, number of employees etc. In addition to this, the Applicants have also provided certain other information/data on a confidential basis under Section 31(2)(c), as such information/data, e.g. export or import price and import volume etc., the disclosure of which may lead to reverse calculations of confidential information/data. However, they have submitted non-confidential summaries of the confidential information/data in accordance with Section 31(5) of the Act. Non-confidential summaries permit a reasonable understanding of the information/data submitted in confidence.

19.3 Pursuant to requests made by the interested parties to treat certain information/data as confidential, the Commission has determined the confidentiality in light of Section 31 of the Act, and for the reasons that disclosure of such information/data may be of significant competitive advantage to its competitors, or because its disclosure would have a significant adverse effect upon the interested parties providing such information/data. However, in terms of Sub-Section (5) of Section 31, non-confidential summaries of all confidential information/data, which provide reasonable understanding of the substance, have been placed in non-confidential public file.

**20. Public File**

The Commission, in accordance with Rule 7 of the Rules, has established and maintained a public file in this anti-circumvention investigation at its office. This file remains available to the interested parties for review and copying from Monday to Thursday between 1100 hours to 1300 hours throughout the anti-circumvention investigation. This file contains non-confidential versions of the application, submissions, notices, correspondence and other documents for disclosure to the interested parties.

**E. DETERMINATION OF CIRCUMVENTION**

**21. Parameters for Determination of Circumvention**

21.1 The Act and the Rules provides that the Commission will analyze all available known factors to see whether circumvention has taken place or not. These factors may include but are not limited to the assessment of slight modification, change in trade pattern and remedial effects that are being undermined as per following:

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**A) Determination of Slight Modification of the Product Concerned**

**i) General and Physical Characteristics of the products**

21.2 One-Side Coated Bleached Paperboard is distinguished by its composition and surface characteristics. It is crafted entirely from bleached virgin wood pulp, ensuring exceptional purity and a consistently bright white appearance, both internally and externally. The defining feature of Coated Bleached Paperboard is its coated surface, typically applied in one or more layers using mineral or synthetic pigments. This coating provides a remarkably smooth, uniform, and often glossy finish, which is critical for superior printing properties. This makes Coated Bleached Paperboard ideal for high-quality graphical and packaging end-uses, where vibrant colors, sharp details, and a premium aesthetic are paramount. As Coated Bleached Paperboard is typically used for packaging with external printed graphics, its outer surface demands superior printing properties compared to the inner side. Thus, the outer side of the Coated Bleached Paperboard requires better printing properties than the inner side. For good quality printing a minimum of 18 to 20 g/m<sup>2</sup> coating is required which is achieved by coating Coated Bleached Paperboard twice or thrice to make it minimum about 20 g/m<sup>2</sup> for better print performance, smoothness, brightness, gloss and whiteness etc., whereas the inner side contains a thin layer of coating (less than 20 g/m<sup>2</sup>) to make it smooth and to protect fiber loss.

21.3 Two-Side Coated Bleached Paperboard is a paperboard with a consistent appearance and having same grammage of coating on both sides, which allows it to be printed on both sides. Such paperboards find specific applications in fashion magazines, catalogues, and calendars, brochures, flyers, invitation and greeting cards, posters etc., which is quite distinct from the typical usage of Coated Bleached Paperboard used for packaging purposes.

**ii) Products Similarity and End Use**

21.4 One-Side Coated Bleached Paperboard and Two-Side Coated Bleached Paperboard share many similarities, particularly in their core material and intended use for high-quality printing and packaging. Both types are made from bleached virgin wood pulp, giving them a bright white appearance, excellent stiffness, and smooth surfaces ideal for graphic applications. The primary difference lies in the coating: One-Side Coated Bleached Paperboard has a smooth, glossy surface on one side, making it suitable for applications where only one printed face is visible, such as folding cartons or backing cards. In contrast, Two-Side Coated Bleached Paperboard offers the same printable finish on one side and an additional coating layer on the back side to declare it as Two-Side Coated Bleached Paperboard. Despite this difference, both materials offer strong printability, good ink holdout, and high visual appeal, making them interchangeable for certain packaging or graphical uses depending on the specific design requirements.

21.5 The end uses of One-Side Coated and Two-Side Coated Bleached Paperboard often overlap, but they are chosen based on specific printing and visual requirements. One-Side Coated Bleached Paperboard is commonly used for applications where only one side needs

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high-quality printing. Typical end uses include folding cartons (e.g., for pharmaceuticals, cosmetics, and food packaging), aging backing, greeting cards, and tags. Two-Side Coated Bleached Paperboard is used when both sides of the packaging require a smooth, printable surface. This is ideal for premium packaging, book covers, postcards, high-end retail cartons, and food containers where branding or information needs to appear both inside and outside. It's especially preferred in luxury or display packaging to maintain a consistent look and feel throughout the product.

**iii) Production process of products**

21.6 The production process for both One-Side Coated and Two-Side Coated Bleached Paperboard is identical. The only difference occurs during the coating stage, where the Two-Side Coated Paperboard is coated on both sides with an equal grammage.

21.7 Coated Bleached Paperboard is produced on three-wire machine by forming three separate layers: the top and back layers from virgin bleached mechanical pulp and the middle layer from bleached chemi-thermo mechanical wood pulp. These layers are combined into a single sheet, which then passes through a press and dryer section, including a series of calender to remove water and smooth the surface. The sheet then receives an online pigment coating, with a three-stage top coating applied for high gloss, smoothness, and printing quality, and a single back coating to prevent fiber loss and dusting in case of One-Side Coated Bleached Paperboard. It is pertinent to mention that in this coating step, Two-Side Coated Bleached Paperboard is coated with equal grammage of coating from both sides. The quality of the finished board is monitored by two online scanners before it is formed into large jumbo rolls, which are subsequently cut into smaller rolls, reels, and sheets based on specific customer requirements.

**iv) Cost of modification**

21.8 Cost of modification of One-Side Coated Bleached Paperboard to Two-Side Coated involves applying an additional coating layer to the back side. Key factors influencing this cost includes the number of coating layers (consist of China Clay, Calcium Carbonate) and the machinery used. The back side coating protects fiber loss and eliminates the dusting issue and ensures stable sheet. Coating on the back side does not involve high cost because of the non-expensive raw material and coating done on the same machine.

**B) Change in Trade Pattern between Product Subject to Measure and Slightly Modified**

**i) Trade Pattern of products**

21.9 The import data obtained from WEBOC shows that there is a notable shift in the trade pattern from One – Side Coated Bleached Paperboard to Slightly Modified Product to circumvent the anti-dumping duties levied without any justifiable basis. Such changes in trade

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pattern undermined remedial effects of the imposition of anti-dumping duty. Following table shows the trade pattern of both the products i.e. One – Side Coated Bleached Paperboard and Slightly Modified Product from China since the imposition of the anti-dumping duty.

**Table – III**  
**Trade Pattern of Coated Bleached Paperboard**

**(MT)**

<b>Year</b>	<b>Total imports of Coated Bleached Paperboard</b>	<b>Imports of Coated Bleached Paperboard from other countries</b>	<b>Imports of Coated Bleached Paperboard from China</b>	<b>Imports from China of</b>	
				<b>One-Side Coated Bleached Paperboard</b>	<b>Slightly Modified Product</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Jan-Dec 2017	77,032	9,030	68,002	67,953	49
Jan-Dec 2018	53,426	5,262	48,164	27,498	20,666
Jan-Dec 2019	66,539	2,946	63,593	4,632	58,961
Jan-Dec 2020	67,389	6,076	61,313	4,630	56,683
Jan-Dec 2021	50,337	11,026	39,311	2,578	36,733
Jan-Dec 2022	62,236	4,693	57,543	1,604	55,939
Jan-Dec 2023	73,574	1,249	72,325	1,770	70,555

Source: WEBOC

21.10 It may be noted that the Commission on February 28, 2017 imposed anti-dumping duties on dumped imports of One – Side Coated Bleached Paperboard from China and prior to original investigation and after levy of anti-dumping duties till December 2017, the entire imports from China were consisted of One – Side Coated Bleached Paperboard. There were marginal imports of Slightly Modified Product from China during December 2017.

21.11 After imposition of anti-dumping duties on One – Side Coated Bleached Paperboard, imports of Slightly Modified Product from China started from January 2018 and reached to the level of 70,555 MT in 2023, which are 97.55 percent of total imports of Coated Bleached Paperboard from China. On the other hand, the imports of One – Side Coated Bleached Paperboard which were 99.92 percent (68,002 MT) of imports of Coated Bleached Paperboard from China in 2017, declined to 2.45 percent (1,770 MT) in 2023.

21.12 The Commission from the above information and analysis determined that there is a significant and visible change in trade pattern between the product subject anti-dumping duties i.e. One – Side Coated Bleached Paperboard and Slightly Modified Product from China in terms of provisions of Section 63 of the Act.

21.13 In addition to the above the Commission has analyzed the trade pattern of importers of Coated Bleached Paperboard in the table below:

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**Table – IV**  
**Trade Pattern of Coated Bleached Paperboard importer wise**

(MT)

Importer	Types	2017	2018	2019	2020	2021	2022	2023
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Importer A	One-Side Coated Bleached Paperboard	487	-	-	-	-	-	-
	Slightly Modified Product	-	-	-	214	-	427	-
Importer B	One-Side Coated Bleached Paperboard	2,133	771	-	-	-	-	-
	Slightly Modified Product	-	-	2,066	1,009	-	-	2,058
Importer C	One-Side Coated Bleached Paperboard	166	36	-	-	-	-	-
	Slightly Modified Product	-	7	156	149	127	47	136
Importer D	One-Side Coated Bleached Paperboard	-	-	-	100	-	-	-
	Slightly Modified Product	-	-	-	1,110	783	1,084	1,023
Importer E	One-Side Coated Bleached Paperboard	149	90	-	-	-	-	-
	Slightly Modified Product	-	31	-	28	14	56	-
Importer F	One-Side Coated Bleached Paperboard	54	-	-	-	-	75	-
	Slightly Modified Product	-	-	-	195	-	383	439
Importer G	One-Side Coated Bleached Paperboard	2,390	299	-	-	-	-	-
	Slightly Modified Product	-	-	384	42	-	146	1,059
Importer H	One-Side Coated Bleached Paperboard	67	63	-	-	-	-	-
	Slightly Modified Product	-	-	-	-	321	370	654
Importer I	One-Side Coated Bleached Paperboard	-	-	-	-	-	100	96
	Slightly Modified Product	-	-	-	21	25	10	6
Importer J	One-Side Coated Bleached Paperboard	-	-	100	-	-	-	-
	Slightly Modified Product	-	102	396	205	-	-	103

Source: WEBOC

Note: In order to maintain confidentiality, names of importers are omitted.

21.14 The above table shows that after imposition of anti-dumping duties on One – Side Coated Bleached Paperboard, the importers shifted to imports of Slightly Modified Product from China. It is thus evident from the above table that there is a significant change in trade pattern between the product subject anti-dumping duties i.e. One – Side Coated Bleached Paperboard and Slightly Modified Product from China in terms of provisions of Section 63 of the Act.

**ii) Trade Pattern of Exports by Chinese Exporters**

21.15 During the original investigation four exporters/producers cooperated with the Commission and provided the exports data which shows that these exporters exported One-Side Coated Bleached Paperboard to Pakistan during the period of original investigation.

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As per the data available with this Commission these exporters did not export Two-Side Coated Bleached Paper Board during the period of original investigation, however after the imposition of anti-dumping duties, the quantum of exports of One-Side Coated Bleached Paperboard from these exporters reached to Nil whereas, the quantum of Slightly Modified Product from these exporters increased substantially.

21.16 The Commission therefore determined that there is a significant change in trade pattern between the product subject anti-dumping duties i.e. One – Side Coated Bleached Paperboard and Slightly Modified Product from China in terms of provisions of Section 63 of the Act.

**iii) Price Trends of products**

21.17 The following table shows the landed cost of imported Coated Bleached Paperboards and price of domestic like product since imposition of the anti-dumping duties:

**Table – V**  
**Landed cost of Imports from China and Price of Domestic Like Product**

Year	C&F price of:		Landed Cost of		Domestic Like Product
	One-Side Coated Bleached Paperboard	Slightly Modified Product	One-Side Coated Bleached Paperboard with ADD	Slightly Modified Product	
(1)	(2)	(3)	(4)	(5)	(6)
Jan-Dec 2017	75.58	77.74	117.26	100.29	100.00
Jan-Dec 2018	92.23	102.37	140.49	132.06	122.29
Jan-Dec 2019	122.50	100.72	163.05	129.93	142.85
Jan-Dec 2020	122.32	107.25	179.34	138.36	154.00
Jan-Dec 2021	167.42	146.27	235.14	188.69	186.42
Jan-Dec 2022	233.78	181.16	304.67	233.77	251.71
Jan-Dec 2023	272.52	183.44	331.05	236.64	306.70

Source: WEBOC

Note: In order to maintain confidentiality, figures have been indexed by taking figure of domestic like product of the year Jan-Dec 2017 equal to 100.

21.18 The above table shows landed cost of the Slightly Modified Product remained considerably lower than the duty paid landed cost of One - Side Coated Bleached Paperboard as well as prices of the domestic like product.

21.19 Based on the fore-going information and analysis the Commission determined that the Two - Side Coated Bleached Paperboard is slightly modified, which stems from a practice, process or work of the exporters/ foreign producers and Pakistani importers for which there is

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insufficient due cause or economic justification other than the imposition of the anti-dumping duties to make it fall outside purview of the anti-dumping duties.

**F. UNDERMINING OF REMEDIAL EFFECTS OF THE ANTI-DUMPING DUTY**

22. In terms of Section 63(1) of the Act Anti-dumping duties imposed on the investigated product may be extended to imports of the slightly modified like product from the country subject to measures, where there is evidence of injury or that the remedial effects of the duty are being undermined in terms of the prices or quantities of the domestic like product. Effects of the slightly modified like product on the quantities and prices of the domestic like product are analyzed in the following paragraphs:

**i) Effects on Sales and Market Share**

22.1 The following table shows information/data on sales and market share of Coated Bleached Paperboard of each segment of supply in domestic market during the Period of Investigation:

**Table – VI  
Sales and Market Share**

Year	Domestic industry's		Imports of Coated Bleached Paperboard from					Total Domestic market of Coated Bleached Paperboard
			China			Other Sources		
	Production volume	Sales volume	One-Side Coated Bleached Paperboard	Slightly Modified Product	Total Coated Bleached Paperboard	One-Side Coated Bleached Paperboard	Slightly Modified Product	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Jan-Dec 2017	41.76	40.15	52.80	0.04	52.83	7.02	--	100.00
Jan-Dec 2018	44.13	45.22	21.36	16.06	37.42	4.09	--	86.73
Jan-Dec 2019	42.24	42.67	3.60	45.81	49.41	2.16	0.13	94.23
Jan-Dec 2020	46.22	45.13	3.60	44.04	47.64	2.04	2.68	94.81
Jan-Dec 2021	52.25	53.90	2.00	28.54	30.54	1.28	7.29	85.72
Jan-Dec 2022	45.39	43.59	1.25	43.46	44.71	0.51	3.03	88.81
Jan-Dec 2023	35.30	33.12	1.38	54.82	56.19	0.37	0.60	89.68

Source: the Applicants and WEBOC.

Note: In order to maintain confidentiality, figures have been indexed by taking figure of total domestic market of Coated Bleached Paperboard of the year Jan-Dec 2017 equal to 100.

22.2 The above table shows that during the year 2017, the domestic industry's sales were \*\*\* MT which constitute 40.15 percent of total market, whereas, dumped imports were \*\*\* that constitute 52.80 percent of total market. Due to imposition of anti-dumping duties on dumped imports, during the year 2018, the domestic industry's sales increased to \*\*\* MT which

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constitute 52.14 percent of total market. On the other hand, during the same period, the share of dumped imports decreased to \*\*\* MT that constitutes 24.63 percent of the total market.

22.3 However, due to circumvention of the ant-dumping duties by way of slightly modification its share has increased to \*\*\* MT in the year 2023 which constitutes 61.13 percent of total market share, whereas, during the same period the domestic industry's sales declined to \*\*\* that constitutes 36.93 percent of total market share.

22.4 Based on the above information and analysis the Commission determined that circumvention of anti-dumping duties through slightly modified product from the country subject to measures have undermined the remedial effects of anti-dumping duties in terms of quantities of the domestic like product.

**ii) Effects on Prices of the Domestic Like Product**

22.5 Information/data on the cost to make and sell and sale price of the domestic like product and landed cost of the products liable to antidumping duties and Slightly Modified Product for the Period of Investigation are provided in the following:

**Table – VII**  
**Cost to Make & Sell, Prices and Landed Cost**

Year	Domestic industry's				Landed Cost of imports from China of:	
	Cost to make & sell	Sales Price	Increase/ (decrease) in:			
			Cost to make & sell	Sales Price	One-Side Coated Bleached Paperboard With ADD	Slightly Modified Product
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Jan-Dec 2017	100.00	94.95	--	--	90.53	94.86
Jan-Dec 2018	120.18	115.66	20.18	20.71	108.47	124.92
Jan-Dec 2019	138.01	130.88	17.82	15.22	125.89	122.90
Jan-Dec 2020	128.26	145.66	-9.75	14.78	138.47	130.87
Jan-Dec 2021	141.57	176.33	13.31	30.67	181.55	178.48
Jan-Dec 2022	203.35	238.09	61.79	61.76	235.23	221.12
Jan-Dec 2023	303.65	290.10	100.29	52.02	255.59	223.84

Source: the Applicants and WEBOC

Note: In order to maintain confidentiality, figures have been indexed by taking figure of cost to make & sell of the year Jan-Dec 2017 equal to 100.

22.6 The above table shows that during the Period of Investigation, the landed cost of the Slightly Modified Product remained significantly lower than the domestic like product's price.

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Consequently, domestic industry faced price under-cutting and price suppression due to imports of slightly modified product and circumvention of anti-dumping duties.

22.7 Based on the above information and analysis the Commission determined that circumvention of anti-dumping duties through slightly modified product from the country subject to measures have undermined the remedial effects of the duty in terms of prices of the domestic like product.

## **G. ECONOMIC JUSTIFICATION**

23.1 The determination of whether anti-dumping duties apply to imports of allegedly circumvented products hinges on the existence of a valid economic justification. In order to assess this critical factor, the Commission requested importers and domestic users of Coated Bleached Paperboard to provide requisite data and information to substantiate the genuine commercial need that apparently drove the significant surge in imports of the Two-Side Coated Bleached Paperboard.

23.2 None of the importers or users cooperated with the Commission and by failing to furnish the necessary data and information, the parties failed to establish any legitimate, non-circumventing use for the increased import volumes. The Commission thus analyzed the physical properties and trade patterns of both products and determined that:

- Both the products possess essentially the same core characteristics, with the only technical difference being the application of coating on the reverse side; and
- Exports of the slightly modified product were negligible prior to the imposition of the anti-dumping duties.

23.3 The massive subsequent surge in imports of this slightly modified product, occurring immediately after duties were imposed, coupled with the absence of any verifiable economic rationale, led the Commission to conclude that the modification constituted a clear scheme of circumvention intended solely to avoid the duties.

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## **H. SUMMARY OF THE FINDINGS OF THE COMMISSION ON FACTORS DETERMINING CIRCUMVENTION**

24.1 The table below summarizes the Commission's findings in relation to the factors determining whether the circumvention of goods are slightly modified:

<b>S. No.</b>	<b>Factors determining circumvention</b>	<b>Differences between the goods and the circumvention goods</b>
i.	General and Physical Characteristics of the products	Insignificant difference, Essentially same characteristic
ii.	Products Similarity and End Use	Substitutable
iii.	Production process of products	Insignificant change
iv.	Cost of modification	Slight, Insignificant
v.	Trade Pattern of products	Indicative of circumvention
vi.	Price Trends of products	Inconsistent
vii.	Remedial effects	Undermined
viii.	Economic Justification	No economic conditions have necessitated increased importation of slightly modified product

24.2 Based on the application and the Commission's analysis of data/information, the Commission makes the finding in relation to One – Side Coated Bleached Paperboard exported from China that a circumvention activity in the form of slight modification of the goods exported to Pakistan has occurred.

## **I. CONCLUSIONS**

24. The Commission based on the above analysis concluded that:

- i) The definitive anti-dumping duties imposed on the dumped imports of One – Side Coated Bleached Paperboard from China were circumvented by the imports of the Slightly Modified Product;

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- ii) The anti-circumvention investigation showed that there was a change in the pattern of trade between the China and Pakistan for One -Side Coated Bleached Paperboard and Slightly Modified Product which stemmed from a practice, process or work for which there was insufficient due cause or economic justification other than the imposition of antidumping duties; and
- iii) The Commission found that the remedial effects of anti-dumping duties imposed on dumped imports of One – Side Coated Bleached Paperboard from China are being undermined in terms of the prices or quantities of the like product.

**J. EXTENSION OF DEFINITIVE ANTI-DUMPING DUTIES**

25. The Commission is satisfied that the anti-dumping duties imposed on dumped imports of One - Side Coated Bleached Paperboard from China are being circumvented into Pakistan and it has undermined the remedial effects of the anti-dumping duties in terms of the prices or quantities of the domestic like product. Therefore, the Commission has decided to extend the existing anti-dumping duty @ of 29.02 % as applicable on “all other exporters/ producers” on imports of Two – Side Coated Bleached Paperboard having a coating of 20 g/m<sup>2</sup> or above on one side and any other coating of less than 20 g/m<sup>2</sup> of any substance such as starch, China clay or calcium carbonate etc. on the other side, classified under PCT codes 4810.9200 and 4810.9900 from China in accordance with Section 63 of the Act w.e.f. the date of this notification till February 27, 2027.

26. The validity of the anti-dumping duty on Two – Side Coated Bleached Paperboard would be co-terminus with anti-dumping duty on product subject to antidumping duties.

27. One – Side Coated Bleached Paperboard originated in/and or imported from sources other than China shall not be subject to the above-mentioned antidumping duty.

28. In accordance with Section 51 of the Act, the definitive antidumping duties shall take the form of ad valorem duty and be held in a non-lapsable personal ledger account established and maintained by the Commission for the purpose. Release of the investigated product for free circulation in Pakistan shall be subject to imposition of such antidumping duties.

29. Extension of antidumping duty on Two – Side Coated Bleached Paperboard would be in addition to other taxes and duties leviable on import of the investigated product under any other law.

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30. The definitive antidumping duties would be collected in the same manner as customs duty is collected under the Customs Act, 1969 (IV of 1969) and would be deposited in the head of Commission's Non-lapsable PLD Account No 187 maintained under the head account "G11217", PLA with Federal Treasury Office, Islamabad.

(Ahmed Sheraz)

Member

January 5, 2026

(Imran Zia)

Member

January 5, 2026

(Muhammad Iqbal Tabish)

Member

January 5, 2026

(Naeem Anwar)

Member

January 5, 2026

(Abdul Rashid Sheikh)

Chairman

January 5, 2026

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**ANNEX – I**

<b>Views Comments Submitted by Interested Parties</b>	<b>NTC View</b>
<b><u>Views/comments by RIAA Barker Gillette on behalf of Nisar Paper Mart and Nasir Qasim</u></b>	
<p><b><u>Commission's Lack of Jurisdiction</u></b></p> <p><u>Pakistan Customs Determination of the Investigated Product as a Distinct Product:</u></p> <p>“The allegation made by the Domestic Industry is one of mis-declaration, which falls under the purview of Section 32 of the Customs Act, 1969. This matter, therefore, falls within the domain of the Customs department and not the Commission.</p> <p>It is noteworthy that this matter has already been dealt with by Customs and dismissed for not being grounded in any factual realities. The Domestic Industry has failed in its claims, and as a last-ditch effort, has filed the current Application.....”</p> <p><b><u>Different Characteristics and Market Demand:</u></b></p> <p>“...The Investigated Product is fundamentally different in terms of its production process, chemical composition, and physical properties. The two-sided coating process involves applying a coating on both sides, which significantly enhances its durability, printability, and overall performance, resulting in a distinct product with unique applications. The end-use applications of the Investigated Product differ substantially from those of the Original Product, as the former is designed for high-quality printing and packaging where both</p>	<p>The Commission examined accuracy and adequacy of the evidence and information/data provided in the application in accordance with Section 63 of the Act and Rule 26 of the Rules. It determined that there was sufficient evidence of circumvention of anti-dumping duties imposed on One-Side Coated Bleached Paperboard through slight modification of the product. Please refer Para 12 of this anti-circumvention investigation in this regard.</p> <p>The Commission has analyzed the general and physical characteristics of the product and product similarity &amp; end use and determined that both the products are substitutable. Further there is an insignificant difference in production process of both products. Please refer Para 21.2 to 21.7 of this anti-circumvention investigation in this regard.</p>

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<p>sides are utilized, unlike the latter, which is used in applications requiring a high-quality finish on only one side.</p> <p>Moreover, the market demand for the Investigated Product is driven by industries requiring superior quality for both sides of the packaging material, such as luxury goods and high-end consumer products, reflecting a willingness to pay a premium for its enhanced features. This difference in market demand further supports the argument that the two products are targeted at different market segments and are not interchangeable.....”</p> <p><b><u>Domestic Industry's Acknowledgement of the Investigated Product as a Distinct Product:</u></b></p> <p>“..... On the second paragraph on page 3 of the Application, it is stated that "Two side coated bleached board in real sense has both sides coated with 20 g/m or more of clay having glossy finish to enable printing on both sides".</p> <p>The wording used by the Domestic Industry signifies that the key characteristics of the product is its printability on both sides and acknowledges that the density and nature of the coating only play a facilitative role in allowing printing.....”</p>	<p>The Commission has analyzed the effect of slightly modified product on market share of the domestic industry in para 22.1 of this anti-circumvention investigation.</p>
<p><b><u>Article 13 of the Constitution - Double Jeopardy</u></b></p> <p><b><u>Customs - Determination of Difference in both Products Twice:</u></b></p> <p>“... Customs made their first determination regarding the difference in both products in 2019. Customs, after detailed analysis, refused the Domestic Industry's contention that the product is being mis-declared. Once again, the Domestic Industry approached Customs in 2022 in relation to the same. However, yet again</p>	<p>The Commission has analyzed in detail the product which is already subject to anti-dumping duty and slightly modified product in para 14 of this anti-circumvention investigation.</p>

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<p>Customs after giving opportunities of hearings, submission of evidence etc., refused to accept their contentions through its determination dated 24.01.2023. Moreover, the 2023 proceedings were specifically in context of the misdeclaration of the product to avoid anti-dumping duties, which was refused/denied. Accordingly, our Clients have been subjected to unnecessary proceedings and inquiries twice and both times, the claims of the Domestic Industry have been rejected”.</p> <p><u>Commission-Determination of Difference in both Product Twice:</u></p> <p>“....in the Sunset Review decided in August 2022, the Commission after careful review and application of mind, categorically excluded two-sided coated bleached board from the scope of anti-dumping duties....”</p> <p>“A matter conclusively decided twice by Customs and once by the Commission cannot be re-examined as this is tantamount to double jeopardy, a matter being re-examined for the same POI, potentially subjecting the parties to redundant scrutiny and compliance burdens. This is strictly against Article 13 of the Constitution”.</p>	<p>Please refer Section 63(1) and 63(2) of Anti-dumping Duties Act, 2015.</p>
<p><b><u>Import Data of One-Sided Coated Bleached Board from January 2020 to December 2023</u></b></p> <p>“The Domestic Industry's arguments regarding the alleged substitution of one-sided products with two sided products are without any merit. One-sided coated bleached board continues to capture a significant portion of the market....</p> <p>Nonetheless, technological advancements have indeed caused a gradual shift towards two-sided coated bleached board due to its enhanced benefits and durability. Therefore, any decrease</p>	<p>According to the import data obtained from WEBOC there is a notable shift in the trade pattern from One – Side Coated Bleached Paperboard to Two – Side Coated bleached paperboard. This change in trade pattern has been analyzed by the Commission in detail. Please refer Para 21.9 to 21.19 of this anti-circumvention investigation in this regard.</p>

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<p>in the demand for one-sided coated bleached board and the growing preference for the two-sided coated bleached board results from these technological improvements.”</p>	
<p><b><u>Established Legal Precedents - Scope of the Investigated Product</u></b></p> <p>“...in a prominent anti-circumvention case of the United States, namely Wheatland Tube Co. v. United States (1965) ("Wheatland Tube") (annexed herewith as Annexure 0), wherein the United States Court of Appeals, Federal Circuit ("US Appellate Court") affirmed the Department of Commerce's determination that "minor alteration inquiries are inappropriate where the antidumping order expressly excludes the allegedly altered product". The United States uses the term "minor alteration" instead of "slight modification", however, the application and scope of these terms is the same".</p> <p>“In Wheatland Tube, it was considered whether an investigating authority should be permitted to conduct a minor alteration inquiry, given that the scope language of the investigated product in the original anti-dumping investigation explicitly excluded the allegedly circumvented product.....</p> <p>“To summarise, the US Appellate Court held that including a product within the scope of the anti-dumping duties through minor alteration (or for our purposes slight modification which is already excluded by the scope language, would render the orders internally inconsistent, as it would both include and exclude the product. Consequently, the US Appellate Court held that when the scope language already excludes a product, minor alteration inquiries are unnecessary, as they can lead to absurd results.”</p>	<p>This anti-circumvention investigation revealed a shift in the trade pattern which was a direct result of a practice that lacked sufficient economic justification or due cause other than avoiding the existing antidumping duties.</p>

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<b>Comments by JA LEGAL on behalf of Khairullah Paper &amp; Board Works Pvt. Ltd.</b>	
<p>“It is respectfully submitted that the subject investigation is not maintainable, as the product under investigation i.e., 'Two-side coated bleached paperboard' has been expressly excluded from them. scope of the Investigated Product by the NTC as the domestic industry does not, manufacture the 'Two-side coated bleached paperboard', as such there is 'no' legal justification whatsoever to initiate any Anti-circumvention investigation on a product which was expressly excluded from the antidumping investigation by the NTC in its Final Determination Report dated 09.04.2018 followed by its Sunset Review Report dated 24.08.2022. Therefore, once there is an express exclusion of a Product then no anti-circumvention investigation can be initiated.</p> <p>The aforesaid claim of circumvention of imposing anti-dumping duties on "Two- side coated bleached paperboard" was considered and rejected by the Director General, Investigation. Unit -I National Tariff Commission vide its "Initiation Memo of Sunset' Review' of Anti-Dumping Duties Imposed on the Investigated Product" in the year 2022, as the Domestic Industry had failed to justify its claim through documentary evidence, and therefore the NTC decided not to take any action in terms of Section 63 of the Act on the request made by the Domestic Industry.</p> <p>It is pertinent to highlight that no Appeal was filed by the Domestic Industry against the rejection of claim of circumvention 'by the NTC, hence the same attained finality.....”</p>	<p>The Commission conducted this anti-circumvention investigation under Section 63 of the Act and Chapter V of the Rules.</p> <p>The Commission examined accuracy and adequacy of the evidence and information/ data provided in the application in accordance with Section 63 of the Act and Rule 26 of the Rules and determined that there was sufficient evidence of circumvention of anti-dumping duties imposed on One-Side Coated Bleached Paperboard through slight modification of the product.</p>

**Final Determination and Extension of Anti-Dumping Duties levied on dumped imports of Coated Bleached Paperboard into Pakistan Originating in and/or exported from People's Republic of China**

<b>Comments by SMC Law Associates on behalf of Unico Printers and AN Traders</b>	
<p>“....Bulleh Shah Packaging (Private) Limited ("Bulleh Shah"), the Applicant in this matter, is a wholly owned subsidiary of Packages Limited. It is pertinent to highlight that while Bulleh Shah has filed the present Application seeking anti-circumvention relief, another wholly owned subsidiary of Packages Limited - namely Packages Convertors Limited ("PCL") has itself imported the Investigated Product in substantial quantities. This fact is not in dispute and is verifiable through import data available on record. Accordingly, any adverse impact allegedly caused by such imports would logically extend to the corporate group as a whole. The Applicant's claim that the domestic industry, of which Bulleh Shah is purportedly a part, has suffered material injury must, therefore, be assessed in light of the group's own active and continuing participation in the importation of the very same Investigated Product”</p>	<p>Please refer paragraph 9 of this anti-circumvention report.</p>
<p>“In the present case, since both Bulleh Shah and PCL are wholly owned subsidiaries of Packages Limited, and since PCL has itself imported the Investigated Product in substantial volumes, it is evident that these two entities fall squarely within the scope of "related parties" under the Act. Accordingly, Bulleh Shah cannot be considered a legitimate part of the domestic industry for the purpose of seeking anti-circumvention relief. The Application is therefore liable to be dismissed on account of a fundamental lack of legal standing”</p>	<p>Section 63(4) of the Act provides that, <i>“Investigations shall be initiated pursuant to this section on the initiative of the Commission or at the request of any interested party .....</i>” Similarly, Rule 23 of the Rules states that, <i>“The Commission may initiate an anti-circumvention investigation on receipt of an application from any interested party.....”</i>. This application the fulfills the requirements of Section 63(4) of the Act and Rule 23 of the Rules as Bullah Shah Packaging Pvt. Ltd. being a manufacture of Coated Bleached Paperboard is an interested party.</p>

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<p>“.....The absence of any applicable customs duty clearly shows that there is no incentive to mis-declare or misroute the Investigated Product for the purpose of avoiding anti-dumping duties”</p> <p>“.....The Investigated Product is double-coated and used for high end packaging; One Side Coated Bleached Paperboard is single-coated and used in different market segments. These differences are widely recognized in international trade, industrial usage, and customs classification</p>	<p>This anti-circumvention investigation revealed that there is a shift in the trade pattern that lacked sufficient economic justification or due cause other than avoiding the existing antidumping duties.</p> <p>Please refer to Para 14 of this anti-circumvention report in which the Commission has analyzed the product subject to anti-dumping duties and the slightly modified product.</p>
<p><b>Comments by Mr. Feisal Hussain Naqvi on behalf of Cloud AN Traders</b></p>	
<p>“Packages Converter has declared its imports of “two-sided coated bleached paperboard” under PCT No. 4810.9200. This directly contradictory to the Circumvention Application which specifically claims that “real” two-sided coated bleached paperboard has a uniform coating of 20-25 gsm on each side and is classified as “Art Paper” and which is imported under a variety of PCT headings other than 4810.9200”.</p>	<p>The application has been filed by M/s. Century Paper &amp; Paperboard Mills Limited, and M/s. Bulleh Shah Packaging Private Limited. While Packages Converter is a sister concern of Bulleh Shah, it operates with its own Board of Directors and independent business decisions. Therefore, linking the two entities may not be appropriate.</p>
<p>“No Documentary material was appended to the Circumvention application showing “exhaustive analysis””.</p>	<p>The Commission examined accuracy and adequacy of the evidence and information/ data provided in the application in accordance with Section 63 of the Act and Rule 26 of the Rules.</p>
<p>NTC in its sunset review has determined One-Side Coated Bleached Paperboard as a product under review and excluded Two-Side Coated Bleached Paperboard from the scope of the review. No anti-circumvention investigation could be conducted on the product which is excluded from scope of the investigation.</p>	<p>The Commission conducted this anti-circumvention investigation under Section 63 of the Act and Chapter V of the Rules.</p>

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<p>One-Side Coated Bleached Paperboard and Two-Side Coated Bleached Paperboard are two distinct products and the production process of Two -Side Coated Bleached Paperboard is not similar as in order to coat on the back side an extra module/ process need to be added in the production process.</p>	<p>In this anti-circumvention report the Commission has analyzed the general and physical characteristics of One-Side Coated Bleached Paperboard and Two-Side Coated Bleached Paperboard and determined that both products are substitutable. The Commission in this anti-circumvention report further determined that there is an insignificant difference in production process of both products.</p>
<p>The importers switched to Two-Side Coated Bleached Paperboard because of the imposition of an anti-dumping duty on One-Side Coated Bleached Paperboard.</p>	<p>The Commission in this anti-circumvention investigation determined that there is a shift in the trade pattern which lacked sufficient economic justification.</p>
<p><b>Comments by Mr. Faseeh Uddin on behalf of ASA Printing Press (SMC-PVT) Ltd.</b></p>	
<p>“1S CBP and 2S CBP differ in manufacturing process, physical characteristics and functional performance.</p> <p>2S CBP has an independent economic and commercial justification.....</p> <p>The second coating layer has clear economic justification</p> <p>The product has been consistently treated as distinct in the Commission’s own scope determination.”</p>	<p>The Commission in this report has analyzed the general and physical characteristics of both products.</p> <p>The factor of Economic Justification has also been analyzed in this report.</p>