

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION  
No. 02/2026-Customs (CVD)

New Delhi, the 2<sup>nd</sup> June, 2026

G.S.R....(E). -Whereas, in the matter of “Textured Tempered Glass” (hereinafter referred to as the subject goods) falling under headings 7003, 7005, 7007, 7016, 7020 and 8541 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in or exported from Malaysia (hereinafter referred to as the subject country), and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part I, Section 1, *vide* notification No. 7/10/2025-DGTR, dated the 3<sup>rd</sup> March, 2026, has *inter alia* come to the conclusion that the cessation of countervailing duty is likely to lead to continuation or recurrence of subsidization and injury to the domestic industry and has recommended continued imposition of countervailing duty on imports of the subject goods originating in or exported from the subject country.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (6) of section 9 of the Customs Tariff Act, read with rules 20, 22 and 24 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 3/2021-Customs (CVD), dated the 9<sup>th</sup> March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 163(E), dated the 9<sup>th</sup> March, 2021, except as respects things done or omitted to be done before such supersession, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under heading of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, countervailing duty of an amount as specified in the corresponding entry in column (7) of the said Table, namely:—

Table

Sl. No.	Tariff Heading/ Sub-heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty amount as % of CIF value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	7003, 7005, 7007, 7016, 7020 and 8541*	Textured Toughened (Tempered) Coated and Uncoated Glass**	Malaysia	Malaysia	Xinyi Solar (Malaysia) Sdn. Bhd.	9.71%

2.	-do-	-do-	Malaysia	Malaysia	SBH Kibing Solar New Materials (M) SDN. BHD	9.71%
3.	-do-	-do-	Malaysia	All country including Malaysia	Any Producer other than producer mentioned in Sl. No. 1 & 2	10.14%
4.	-do-	-do-	Any Country other than Malaysia	Malaysia	Any	10.14%

\* The customs classification is only indicative and not binding on the scope of the product under consideration.

\*\* Textured Toughened (Tempered) Glass with a minimum of 90.5% transmission of thickness not exceeding 4.2 mm (including tolerance of 0.2 mm) and where at least one dimension exceeds 1500 mm, whether coated or uncoated. The product is also known by various other names such as solar glass, solar glass low iron, solar PV glass, high transmission photovoltaic glass, tempered low iron patterned solar glass and heat strengthened glass.

**Note:** The application of the individual duty rates specified for the producer mentioned in the Sl. No. 1 and 2 in the Table above shall be conditional upon presentation to customs authorities of a valid commercial invoice, on which there shall be affixed a declaration, dated and signed by an official of the entity issuing such invoice, identified by his/her name and function, as follows: “I, the undersigned, certify that the (volume) of (product concerned) sold for export to India covered by this invoice was manufactured by (company name and address) in Malaysia. I declare that the information provided in this invoice is complete and correct.” If no such invoice is presented, the duty applicable to all other producers shall apply. This requirement is without prejudice to the verification procedures independently undertaken by the Customs authorities under the applicable customs law and regulations.

2. The countervailing duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

**Explanation.** – For the purposes of this notification,–

- (a) the rate of exchange applicable for the purposes of calculation of such countervailing duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act;
- (b) “CIF value” means the assessable value as determined under section 14 of the Customs Act, 1962 (52 of 1962).

[F. No. 190354/134/2025-TRU]

(Dheeraj Sharma)  
Under Secretary