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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 10th May, 2025

Notification No. 03/2025-Customs (CVD)

G.S.R.... (E). -Whereas, in the matter of “Textured Toughened (Tempered) Coated or Uncoated Glass” (hereinafter referred to as the subject goods) falling under heading 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 Vietnam (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 F. No. 6/32/2023-DGTR, dated the 11th February, 2025, has come to the conclusion that-

- (i) the subject goods have been exported to India from the subject country at subsidized prices, leading to subsidisation of the subject goods;
- (ii) the domestic industry has suffered material injury due to subsidisation of the subject goods;
- (iii) the material injury has been caused by the subsidised imports of the subject goods originating in or exported from the subject country,

and has recommended the imposition of countervailing duty on import 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 and 22 of the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, 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, a countervailing duty calculated as a difference between the landed value of the subject goods and the reference price amount specified in the corresponding entry in column (7), provided the landed value is less than the value indicated in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely:-

Table

S.No.	Heading	Description of Good	Country of origin	Country of export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

1.	7003, 7005, 7007, 7016, 7020 and 8541*	Textured Toughened (Tempered) Coated and Uncoated Glass**	Vietnam	Vietnam	Flat (Vietnam) Co., Ltd	593	MT	USD
2.	-do-	-do-	Vietnam	All countries including Vietnam	Any Producer other than producer mentioned in serial number 1	664	MT	USD
3.	-do-	-do-	All countries other than Vietnam	Vietnam	Any	664	MT	USD

**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 1: It may be noted that for Serial No. 1 to 3 above, the anti-dumping duties are already recommended by DGTR vide final findings F. No. 6/29/2023-DGTR dated 10th February, 2025 for the subject goods and imposed by the Central government vide Notification No. 11/2025-CUSTOMS(ADD) dated 8th May 2025, therefore, the amount of duty to be collected based on the reference price specified under column 7 of the duty table above shall stand reduced by the amount paid by way of anti-dumping duty.

2. To clarify how both anti-dumping duty and anti-subsidy duty will operate, illustrations are provided below:

Scenario: When both ADD (reference form of duty) and CVD (reference form of duty) are applicable

- (a) The reference-based duty for the participating producer is USD 593/MT. If the landed value of exports to India by Flat (Vietnam) Co., Ltd for the subject good is USD 500/MT, the anti-dumping duty would be USD 70 / MT (USD 570/MT minus USD 500 / MT) and countervailing duty will be USD 23 / MT (593-500-70).
- (b) The reference-based duty for the participating producer is USD 593/MT. If the landed value of exports to India by Flat (Vietnam) Co., Ltd for the subject good is USD 580/MT, the anti-dumping duty would be USD Nil / MT (USD 570/MT minus USD 580/ MT) and countervailing duty will be USD 13 / MT (593-580).
- (c) The reference-based duty for the participating producer is USD 593/MT. If the landed value of exports to India by Flat (Vietnam) Co., Ltd for the subject good is USD 600/MT, the anti-dumping duty would be USD Nil / MT (USD 570/MT minus USD 600/ MT) and countervailing duty will also be USD Nil / MT (593-600).

3. 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, 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.

[F.No. CBIC-190341/88/2025-TRU]

(Dheeraj Sharma)
Under Secretary to the Government of India