COUNTERVAILING / FINAL FINDINGS

DGTR recommends countervailing duty on clear float glass from Malaysia, not Indonesia

DGTR recommends a five-year countervailing duty of 8.58% to 15.66% of CIF value on clear float glass from Malaysia, and none on Indonesia.

THE DIRECTORATE GENERAL of Trade Remedies (DGTR) has issued final findings, dated September 28, 2026 (F. No. 6/36/2025-DGTR), in its countervailing duty investigation into imports of Clear Float Glass of nominal thicknesses from 4 mm to 12 mm originating in or exported from Indonesia and Malaysia. The investigation was initiated on September 29, 2025 on an application by Gold Plus Float Glass Pvt. Ltd., Gold Plus Glass Industry Ltd., Saint-Gobain India Pvt. Ltd. and Sisecam Flat Glass India Ltd., which together account for 85% of Indian production. The period of investigation is April 1, 2024 to March 31, 2025.

KEY FACTS

MEASURE
Countervailing

STAGE
Final findings

COUNTRIES
Indonesia, Malaysia

DATED
September 28, 2026

REFERENCES

Case No. – CVD(OI) – 05/2025

F. No. 6/36/2025-DGTR

CG-DL-E-05102026-276771

HS CODES 13

70051090	7003
7004	7005
7007	7008
7009	7013
7015	7016
7018	7019
7020	

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Case No. – CVD(OI) – 05/2025 · Final findings · September 28, 2026

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DGTR terminated the investigation for Indonesia under Rule 16(1)(d). Imports from Indonesia were 3.40% of total imports in the period of investigation, below the 4% threshold for a developing country, and the developing countries each below 4% together accounted for 5.897%, below 9%. Bangladesh, at 5.151%, was above 4% and so was not counted in that total. No subsidy margin, injury margin or duty is determined for Indonesia.

For Malaysia, DGTR countervailed land and natural gas provided for less than adequate remuneration, tax allowances, and exemptions from sales tax and import duty. It measured gas against Indonesian prices outside the administered framework and land against the Malaysia Industrial Park Directory. It found subsidy margins of 11.61% for Xinyi Energy Smart (Malaysia), 11.44% for Kibing Group (M) and 8.58% for Jinjing Technology Malaysia, and a residual margin of 15.66% for other producers.

Imports from Malaysia rose 152% over the injury period, to 3,36,441 MT in the period of investigation, with price undercutting in the range of 30–40% in that period. The domestic industry's selling price fell 7% while its cost of sales rose 43%, and it moved into loss, cash loss and a negative return on investment. DGTR separated out the cost effect of the industry's own capacity expansion and found that the subsidized imports from Malaysia caused material injury. The injury margins exceed the subsidy margins in every case.

DGTR recommends a countervailing duty for five years on goods from Malaysia equal to the subsidy margin: 11.61% of CIF value for Xinyi, 11.44% for Kibing, 8.58% for Jinjing, and 15.66% for other producers and for goods of other origin exported from Malaysia. It found that the Minimum Import Price notified for clear float glass after the period of investigation does not affect its findings, and did not accept a request to set the duty as a reference price instead of ad valorem. The duty would run from the date of the Central Government's notification.

Measure	Countervailing
Stage	Final findings

Case number	Case No. – CVD(OI) – 05/2025
File number	F. No. 6/36/2025-DGTR
Dated	September 28, 2026
Published in the Gazette	September 28, 2026
Put online	October 5, 2026
Gazette ID	CG-DL-E-05102026-276771
Product	Clear Float Glass
What it covers	Clear Float Glass of nominal thicknesses ranging from 4 mm to 12 mm (both inclusive), the nominal thickness being as per BIS 14900:2000 (as amended), whether sold in the merchant market or captively transferred. It is used in the construction, refrigeration, mirror and solar energy industries. The Authority recorded clarifications that do not expand the scope notified at initiation: the goods are soda-lime-silica glass made by floating a continuous ribbon of molten glass over a bath of molten tin or other liquid metal denser than molten glass, annealing it in a lehr and cutting it to dimension; the country of origin is the country where the glass is first made by the float process and annealed, wherever any later finishing or fabrication takes place; and cutting, edging, beveling, drilling, polishing, grinding, washing and packing do not take the goods out of scope, provided the glass as first floated meets the description. The goods fall under Chapter 70, at the 8-digit level under 70051090, and the duty table names headings 7003, 7004, 7005, 7007, 7008, 7009, 7013, 7015, 7016, 7018, 7019 and 7020; the customs classification is indicative only and not binding on the scope.
Customs codes	70051090, 7003, 7004, 7005, 7007, 7008, 7009, 7013, 7015, 7016, 7018, 7019, 7020
Countries	Indonesia, Malaysia
Applicant	M/s Gold Plus Float Glass Pvt. Ltd., M/s Gold Plus Glass Industry Ltd., M/s Saint-Gobain India Pvt. Ltd. and M/s Sisecam Flat Glass India Ltd.
Period of investigation	1st April 2024 to 31st March 2025 (12 months)
Injury period	April 2021 to March 2022, April 2022 to March 2023, April 2023 to March 2024, and the POI
Findings	• The four applicants together account for 85% of Indian production of the subject goods in the period of investigation and constitute the domestic industry under Rule 2(b); they neither imported the subject goods nor are related to any exporter or importer.

- Indonesia and Malaysia are each a developing country for Rule 16(1). Imports from Indonesia were 12,858 MT in the POI, 3.40% of total imports of the like article of 3,78,226 MT, and below 4% in each year of the injury period; the developing countries each below 4% together accounted for 5.897%, below 9%, and nothing on record established a potential volume above the threshold. The investigation in respect of Indonesia is terminated under Rule 16(1)(d), and no subsidy margin, injury margin or duty is determined for it.
- Bangladesh, at 19,482 MT or 5.151% of total imports, is above 4% and is not counted in the collective share; the Authority records that with Bangladesh included the collective share would be 11.05%. It examined the domestic industry's post-disclosure contention questioning the Bangladesh share and did not accept it: the share rests on DG Systems transaction-wise data, and the provisional assessment of those imports under a Delhi High Court order affects their duty, not their volume.
- Three Malaysian producers took part and received individual subsidy margins: Xinyi Energy Smart (Malaysia) Sdn. Bhd., Kibing Group (M) Sdn. Bhd. and Jinjing Technology Malaysia Sdn. Bhd.; Jinjing responded voluntarily, without having been sent the exporter questionnaire. Qingdao Rexi is a trader, not a producer, so exports through it attract the rate of the producer of the goods. The responses were checked by desk verification, and the domestic industry's request for on-site verification was not acceded to.
- Of the 32 programs alleged for Malaysia and those found during desk verification, the Authority countervails the provision of land for less than adequate remuneration, the provision of natural gas for less than adequate remuneration, the Investment Tax Allowance and Reinvestment Allowance, the Industrial Building Allowance and Accelerated Capital Allowance, the sales tax exemption on imported raw materials and equipment, and the exemption from import duty on raw materials, machinery and spare parts. The land program was not in the application and was identified by the Authority during desk verification.
- Natural gas is measured against prices outside the administered framework in Indonesia: US$ 11.89 per MMBtu for April 2024, US$ 13.00 per MMBtu for May to December 2024 and US$ 16.77 per MMBtu for January to March 2025. Land is measured at RM 35 per square foot, the rate the Malaysia Industrial Park Directory reports for each of the three parks (the lower end, where it gives a range), with the benefit allocated over 15 years.

- Policy lending from Chinese banks under Belt and Road programs is not countervailable, the loans having been taken by Chinese entities in China; the provision of electricity is not specific and confers no benefit on the participating producers; no benefit is established under the Buyer Credit Guarantee; Jinjing's income-tax exemption under the Northern Corridor Economic Region gave no benefit in the POI; and 22 other programs were not used.
- The subsidy margins are 11.61% (range 10–20%) for Xinyi Energy Smart (Malaysia) Sdn. Bhd., 11.44% (range 10–20%) for Kibing Group (M) Sdn. Bhd. and 8.58% (range 0–10%) for Jinjing Technology Malaysia Sdn. Bhd. The residual margin for non-participating producers, the sum of the highest rate found for each program among the cooperating producers, is 15.66% (range 10–20%). After disclosure, Kibing's tax allowances were recomputed as tax foregone at its 24% corporate income tax rate and its sales tax exemption on equipment was spread over 15 years, lowering its margin and the residual margin.
- Imports from Malaysia rose from 1,33,608 MT in 2021-22 to 3,36,441 MT in the POI, an increase of 152%, though down from 3,61,898 MT in 2023-24; their share of total imports rose from 60.56% to 88.95% and their share of Indian demand from 5–10% to 15–20%, while demand grew 30% over the injury period. The Authority found the injury in the POI predominantly a price effect.
- Price undercutting was negative in 2021-22 and rose to 30–40% in the POI. The landed value of imports from Malaysia fell from ₹ 30,708 per MT to ₹ 19,842 per MT, while the domestic industry's selling price ended 7% below the base year and its cost of sales rose 43%; the Authority found price undercutting, price depression and price suppression.
- The domestic industry raised its capacity by 57%, but its capacity utilization fell from 95% to 86%, its average inventories rose to 382% of the base-year level, and in the POI it moved from profit to loss, from cash profit to cash loss and to a negative return on investment. Employment, wages and productivity did not show an adverse impact.
- The Authority accepted that part of the rise in the cost of sales came from the domestic industry's own capacity expansion and did not attribute it to the imports, but found that the expansion does not explain falling prices. Imports from other sources, below 5% of demand in the POI, and the two Indian producers outside the domestic industry, with 10–15% of demand, did not cause the injury.

- The injury margins are 10–20% for Kibing, 20–30% for Xinyi, 30–40% for Jinjing and 40–50% for any other producer or exporter; in every case the subsidy margin is lower, so the recommended duty equals the subsidy margin.
- The Minimum Import Price notified for clear float glass after the POI, under the Foreign Trade (Development and Regulation) Act, 1992, does not affect the determination, and the request that the duty take the form of a reference price was not accepted. No importer, user or user association filed a response, and the Authority found that the duty would not restrict availability, with six producers in India and supply from non-subject sources.

Recommendation

The Authority recommends, under Rule 19 of the Rules, a definitive countervailing duty equal to the lesser of the subsidy margin and the injury margin on all imports of the subject goods originating in or exported from Malaysia, for five years, at 8.58% to 15.66% of CIF value depending on the producer. No subsidy margin, injury margin or duty is recommended for Indonesia.

Duty expressed as

Duty amount as % of CIF value

For how long

Five (5) years from the date of publication of the official notification by the Central Government

What happens next

The duty is recommended for five years from the date of publication of the Central Government's official notification. The individual rates apply only on presentation to customs of a commercial invoice carrying the prescribed declaration; otherwise the duty for all other producers applies. An appeal against the Central Government's order lies before the Customs, Excise and Service Tax Appellate Tribunal under Section 9C of the Customs Tariff Act, 1975.

The duty table

Country	Producer	Duty
Malaysia (country of origin), exported from any country including Malaysia	Xinyi Energy Smart (Malaysia) Sdn. Bhd	11.61% of CIF value
Malaysia (country of origin), exported from any country including Malaysia	Kibing Group (M) Sdn. Bhd.	11.44% of CIF value
Malaysia (country of origin), exported from any country including Malaysia	Jinjing Technology Malaysia Sdn. Bhd	8.58% of CIF value
Malaysia (country of origin), exported from any country including Malaysia	Any producer except 1 to 3	15.66% of CIF value

Any country other than Malaysia (country of origin), exported from Malaysia	Any Producer	15.66% of CIF value

The notification (PDF, 2.8 MB)

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Read online: indusdesk.com/dgtr/tracker/recommends-countervailing-duty-on-clear-float-glass-276771/