CBIC

Five more years of countervailing duty on Malaysian solar glass

Notification No. 02/2026-Customs (CVD) continues countervailing duty of 9.71% to 10.14% of CIF value on textured tempered solar glass from Malaysia for five years.

THE MINISTRY OF FINANCE, Department of Revenue, issued Notification No. 02/2026-Customs (CVD), G.S.R. 430(E), dated June 2, 2026. It was published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 388. The Central Government makes it under sub-sections (1) and (6) of section 9 of the Customs Tariff Act, 1975, 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. It supersedes Notification No. 3/2021-Customs (CVD), dated March 9, 2021 (G.S.R. 163(E)), except as respects things done or omitted to be done before the supersession. It is signed by Dheeraj Sharma, Under Secretary, under F. No. 190354/134/2025-TRU.

KEY FACTS

AUTHORITY
CBIC

PUBLISHED
June 2, 2026

ISSUED BY
Ministry of Finance (Department of Revenue)

DOCUMENT
Notification No. 02/2026-Customs (CVD), G.S.R. 430(E)

Five more years of countervailing duty on Malaysian solar glass

CBIC · June 2, 2026

The Ministry of Finance, Department of Revenue, issued Notification No. 02/2026-Customs (CVD), G.S.R. 430(E), dated June 2, 2026. It was published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 388. The Central Government makes it under sub-sections (1) and (6) of section 9 of the Customs Tariff Act, 1975, 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. It supersedes Notification No. 3/2021-Customs (CVD), dated March 9, 2021 (G.S.R. 163(E)), except as respects things done or omitted to be done before the supersession. It is signed by Dheeraj Sharma, Under Secretary, under F. No. 190354/134/2025-TRU.

The duty rests on the final findings of the designated authority, published in the Gazette of India, Extraordinary, Part I, Section 1, by notification No. 7/10/2025-DGTR dated March 3, 2026. The designated authority concluded that the cessation of countervailing duty is likely to lead to continuation or recurrence of subsidization and injury to the domestic industry. It recommended continued imposition of the duty on imports of the goods originating in or exported from Malaysia. CBIC's list of 2026 countervailing duty notifications describes this one as continuing the duty "for 5 years pursuant to Sunset Review Final Findings issued by DGTR".

The goods are "Textured Toughened (Tempered) Coated and Uncoated Glass": 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 notification says it is also known as solar glass, solar glass low iron, solar PV glass, high transmission photovoltaic glass, tempered low iron patterned solar glass and heat strengthened glass. It lists headings 7003, 7005, 7007, 7016, 7020 and 8541 of the First Schedule to the Customs Tariff Act, and says the customs classification is only indicative and not binding on the scope of the product.

The duty is 9.71% of CIF value on goods produced by Xinyi Solar (Malaysia) Sdn. Bhd. and by SBH Kibing Solar New Materials (M) SDN. BHD, originating in and exported from Malaysia. It is 10.14% on goods of any other producer originating in Malaysia and exported from any country including Malaysia, and on goods originating in any country other than Malaysia and exported from Malaysia. The two individual rates apply only on presentation to customs of a valid commercial invoice carrying a declaration, dated and signed by an official of the entity issuing it, in the wording the notification sets out. Without it, the rate for all other producers applies.

The duty runs for five years from the date the notification was published in the Official Gazette, unless revoked, superseded or amended earlier, and is payable in Indian currency. The exchange rate is the one notified under section 14 of the Customs Act, 1962, on the date the bill of entry is presented under section 46, and CIF value means the assessable value under section 14. The

notification does not give the rates under the 2021 notification it supersedes, the subsidy or injury margins, or the producers in India.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 02/2026-Customs (CVD), G.S.R. 430(E)
Dated	June 2, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 388, June 2, 2026
Applies to	"Textured Toughened (Tempered) Coated and Uncoated Glass" originating in or exported from Malaysia, under headings 7003, 7005, 7007, 7016, 7020 and 8541 (classification indicative only)
Product	Minimum 90.5% transmission; thickness not exceeding 4.2 mm (including tolerance of 0.2 mm); at least one dimension exceeding 1500 mm; coated or uncoated
Takes effect	June 2, 2026, the date of publication in the Official Gazette, for five years unless revoked, superseded or amended earlier
Duty	9.71% of CIF value (Xinyi Solar (Malaysia) Sdn. Bhd.; SBH Kibing Solar New Materials (M) SDN. BHD); 10.14% for all others; payable in Indian currency
Supersedes	Notification No. 3/2021-Customs (CVD), March 9, 2021 (G.S.R. 163(E))
Based on	Sunset review final findings, notification No. 7/10/2025-DGTR, March 3, 2026
Individual rates need	A valid commercial invoice carrying the declaration set out in the Note to the table
Legal basis	Section 9(1) and (6), Customs Tariff Act, 1975; rules 20, 22 and 24 of the countervailing duty rules, 1995
File number	F. No. 190354/134/2025-TRU
Signed by	Dheeraj Sharma, Under Secretary

Countervailing duty on textured tempered glass

Sl. No.	Country of origin	Country of export	Producer	Duty (% of CIF value)
1	Malaysia	Malaysia	Xinyi Solar (Malaysia) Sdn. Bhd.	9.71%

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

The notification (PDF, 1.4 MB)

Source: Gazette of India, CG-DL-E-02062026-273082.

Checked against the official copy on October 28, 2026.

IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/customs/insights/five-more-years-of-countervailing-duty-on-malaysian-solar-glass/