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**Extraordinary**

**F. No. 6/36/2025-DGTR**  
**Government of India**  
**Ministry of Commerce & Industry**  
**Department of Commerce**  
**(Directorate General of Trade Remedies)**  
**4th Floor, Jeevan Tara Building, 5, Parliament Street, New Delhi 110001**

Date: 29<sup>th</sup> September, 2025

**INITIATION NOTIFICATION**  
**(Case No. CVD (OI)-05/2025)**

**Subject: Initiation of countervailing duty investigation concerning imports of "Clear Float Glass" originating in or exported from Malaysia and Indonesia.**

1. F. No.6/36/2025-DGTR: An application has been filed by M/s Sisecam Flat Glass India Pvt. Ltd., Gold Plus Glass Industry Ltd., Gold Plus Float Glass Pvt. Ltd., and M/s Saint-Gobain India Pvt. Ltd. (hereinafter referred to as the "Applicants" or "domestic industry"), have filed an application before the Designated Authority (hereinafter referred to as the "Authority") under the provisions of the Customs Tariff Act 1975, as amended from time to time (hereinafter also referred to as the "Act") and the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995 thereof, as amended from time to time (hereinafter also referred to as the "CVD Rules" or the "Rules") for imposition of countervailing duty investigation concerning imports of "Clear Float Glass" (hereinafter referred to as the "product under consideration" or the "subject goods" or the "PUC") originating in or exported from Malaysia and Indonesia (hereinafter referred to as the "subject countries").

**A. Allegation of subsidization**

2. The Applicants have alleged that the producers/exporters of the subject goods in the subject countries have benefitted from the actionable subsidies provided at various levels by the Government of the subject countries, including the Governments of different Provinces and Municipalities in which producers/exporters are located, and other 'Public Bodies. The Applicants have relied upon the relevant Laws, Rules and Regulations and other Notifications of the relevant Government Agencies and Public Bodies available in the public domain.

## **B. Consultation**

3. In terms of Article 13 of the Agreement on Subsidies and Countervailing Measures (ASCM) pre-initiation consultations were held on 09.09.2025 and 12.09.2025 with the representatives of the Government of Malaysia and Government of Indonesia. The comments of the representatives of the Government of Malaysia and Indonesia have been taken on record.

## **C. Product under Consideration**

4. The product under consideration in the present application is *"Clear Float Glass of nominal thicknesses ranging from 4mm to 12mm (both inclusive)," the nominal thickness being as per BIS14900:2000 (hereinafter referred to as the "subject goods" or the "Product under Consideration")*.
5. Float glass uses common glass-making raw materials, typically consisting of sand, soda ash (sodium carbonate), dolomite, limestone, salt cake (sodium sulfate) etc. Other materials may be used as colourants, refining agents or to adjust the physical and chemical properties of the glass. The raw materials are mixed in a batch mixing process, then fed together with suitable cullet (waste glass), in a controlled ratio, into a furnace where it is heated to approximately 1500°C. Common flat glass furnaces are 9 m wide, 45 m long, and contain more than 1200 tons of glass. Once molten, the temperature of the glass is stabilized to approximately 1200°C to ensure a homogeneous specific gravity.
6. The product finds major uses in construction, refrigeration, mirror and automobile industries etc. The product is a superior quality of glass. Due to its inherent strength, high optical clarity, distortion free smooth surface etc., the applications of the product have been increasing for different purposes.
7. The product under consideration is classified under Chapter Heading 70 "Glass and glassware" under the ITC HS Codes: 70051090 even though the same are being classified and imported under various sub-headings like 7003,7004,7005,7007,7008,7009,7013,7015,7016,7018,7019 and 7020 of the Customs Tariff Act, 1975.

## **D. Like article**

8. The Applicants have submitted that the subject goods produced by the Applicant companies and the subject goods imported from the subject countries are like articles. There is no known difference between the subject goods exported from the subject countries and those produced by the Applicants. "Clear Float Glass" produced by the domestic industries and imported from the subject countries are comparable in terms of essential product characteristics such as physical & chemical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. Consumers can use and are using the two interchangeably. The two are technically and commercially substitutable, and hence, should be treated as 'Like Article' under the Rules. Therefore, for the purpose of the present

investigation, the subject goods produced by the Applicants in India are being treated as 'Like Article' to the subject goods being imported from the subject countries.

#### **E. Countries involved**

9. The application has been filed in respect of alleged subsidization of the product under consideration originating in or exported from Malaysia and Indonesia. Therefore, the subject countries for the present investigation are Malaysia and Indonesia.

#### **F. Subsidy programs**

10. The applicants have alleged that the Government in subject countries maintained various countervailable subsidy programs. The Applicant companies have submitted that there is sufficient evidence showing that the exporters of the subject goods may have received subsidies in the form of grants, loans, guarantees, taxes, export credits, goods and services, and equity infusions etc- which provide a benefit. The information provided by the Applicants indicate prima facie that the below mentioned programs constitute actionable subsidies as per the Agreement on Subsidies and Countervailing Measures and the Countervailing Duty Rules, 1995, that such subsidies were provided by the Government of subject countries and that the exporters and producers of the subject goods in the subject countries may have benefitted from these subsidies.

Applicants have alleged that the following subsidy schemes/programs are availed by the producers of the product under consideration in subject countries.

#### **I. List of Schemes/Programmes identified by the Applicant against Malaysia**

1. The Market Development grant
2. Science Fund
3. Techno Fund
4. Inno Fund
5. Cradle Investment Program
6. Commercialization of research and development fund
7. Export excellence program
8. Export Credit Refinancing
9. Buyer Credit Guarantee
10. Pioneer Status
11. Investment Tax Allowance
12. Accelerated Capital Allowance
13. Group Relief
14. Tariff Related Incentive
15. Industrial Building Allowance (IBA)
16. Allowance for plants and Machinery
17. Double deduction for promotion of Malaysian brand

18. Incentive for manufacturing and manufacturing related service in East Cost Economic Corridor
19. Draw back on Import duty, Sales tax and Excise duty
20. Sales Tax Exemption
21. Exemption from Import Duty and Sales Tax for Outsourcing Manufacturing Activities.
22. Exemption from Import Duty and Sales Tax on Spares and Consumables
23. Exemption from Import Duty and Sales Tax on Machinery and Equipment
24. Exemption from Import Duty on Raw Materials/Components
25. Double Deduction for Promotion of Exports
26. Double Deduction for Promotion of Export Cargo
27. Incentives for Small and Medium Enterprises
28. Allowance for Increased Export
29. Tax Exemptions for Exporters in Free Trade Zones
30. Tax incentives for in-house R&D
31. Soft Loan to SME
32. Subsidies on Natural Gas

**II. List of Schemes/Programmes identified by the Applicant against Indonesia**

1. Export financing & export promotion via LPEI (Indonesia Exim bank)
2. Super deduction for R&D (up to 300%)
3. Industry 4.0 / innovation grants
4. BPPT Kemenristek R&D support (grant + tax)
5. Startup & tech funding under National Innovation Fund
6. Commercialization support via Kemenperin (MOI)
7. Trade promotion grants by MoT, export development incentive
8. Export working capital financing (LPEI, state banks)
9. Indonesia Exim bank buyer credit scheme
10. Corporate income tax holiday (100% for 5–20 yrs)
11. Tax allowance: 30% reduction of taxable income over 6 yrs plus depreciation
12. Accelerated depreciation of fixed and intangible assets
13. Tax loss carry-forward extension (up to 10 years)
14. Customs and tariff incentives in SEZ/KEK environments
15. Accelerated depreciation for industrial building assets
16. Additional depreciation or tax allowance for machinery
17. Double deductions for export promotion and branding (MoT)
18. SEZ/KEK incentives (e.g. Batam, Kendal, Batang) including tax & duty waivers
19. Duty drawback / refund schemes for exporters
20. VAT exemption on export-related goods and raw materials
21. Duty free scheme for contract manufacturers in bonded zones
22. Import duty exemption for spare parts under MF regulations
23. Duty exemption on capital goods for manufacturing
24. KITE scheme: raw material imports duty exemption
25. Double deduction on export-related expenses

- 26. Logistics / freight promotion deduction
- 27. KUR soft loans and ultra-micro financing for SMEs
- 28. Incentives tied to export performance; tax deduction for export growth
- 29. 100% CIT exemption for exporters in SEZ/FTZ areas
- 30. Less than Adequate remuneration – Gas.

11. It has been alleged that the above schemes are subsidies since they involve a financial contribution from the Government of the subject countries or other regional or local governments of such subject countries, including public bodies and confer benefit on the recipient (s). They are also alleged to be limited to certain enterprises or groups of enterprises and/or products and/or regions and therefore specific and countervailable.
12. The alleged subsidies consist of direct transfer of funds and potential direct transfer of funds or liabilities; Government revenue that is otherwise due is foregone or not collected; provision of goods and services for less than adequate remuneration; disbursement contingent on export performance etc.
13. The producers/exporters are advised to provide information with respect to any other subsidy scheme that may have been availed by them. The Designated Authority reserves the right to investigate other subsidies, which may be found to exist and availed by the producers and exporters of the subject goods, during the course of investigation.

#### **G. DOMESTIC INDUSTRY**

14. Rule 2(b) defines domestic industry as follows:

*“domestic industry’ means the domestic producers as a whole of the like article or domestic producers whose collective output of the said article constitutes a major proportion of the total domestic production of that article, except when such producers are related to the exporters or importers of the alleged subsidised article, or are themselves importers thereof, in which case such producers shall be deemed not to form part of domestic industry”*

15. The application has been filed by M/s Sisecam Flat Glass India Pvt. Ltd., Gold Plus Glass Industry Ltd., Gold Plus Float Glass Pvt. Ltd., and M/s Saint-Gobain India Pvt. Ltd. Apart from the Applicants, there are two other producers in India, viz. M/s Asahi India Glass Ltd (AIS) and Gujarat Guardian, who had commenced production of the subject goods. Applicants account for 85% of the total production in India and therefore, account for a major proportion. It is further submitted by the applicants that they have not imported the subject goods from the subject countries. Moreover, the Applicants are not related to any importer or exporter of the subject goods during POI.

16. On the basis of information available on record, it is noted that the Applicant domestic producers constitute domestic industry as defined under Rule 2(b) of the CVD Rules, 1995 and the application satisfies the requirements of Rule 6(3) of the CVD Rules, 1995.

#### **H. Period of Investigation (POI)**

17. The period of investigation for the present application is proposed from April 2024 to March 2025 (12 months) as the period of investigation. The injury information has been provided for the period of investigation and three preceding years, that is 2021-22, 2022-23 and 2023-24.

#### **I. Allegation of Injury and Casual Link**

18. The applicants have provided *prima facie* evidence with respect to the injury suffered by the domestic industry because of the subsidized imports from the subject countries. The volume of the subject imports from the subject countries has increased in both absolute as well as in relative terms. The capacity utilization of the domestic industry has declined. The price suppression and depression caused by the alleged subsidised imports have been preventing the domestic industry from increasing its prices to recover the full cost and achieve a reasonable rate of returns. The alleged subsidised imports of subject goods from subject countries have an adverse impact on the profitability parameters of the domestic industry due to which the cash profits, PBIT and ROCE are negative. There has also been an increase in the inventory levels of the domestic industry. Thus, the evidence provided by the applicant's *prima facie* shows injury to the domestic industry caused by the alleged subsidised imports from subject countries.

#### **J. Initiation of the Investigation**

19. The Authority finds that there is *prima facie* evidence of existence of countervailable subsidies on production and export of the subject goods in the subject country and such subsidized imports are causing material injury to the domestic industry through their volume and price effects.
20. On the basis of the duly substantiated application by the domestic industry, and having satisfied itself, on the basis of *prima facie* evidence submitted by the applicants substantiating the subsidization and consequent injury to the domestic industry, the Authority hereby initiates an anti-subsidy investigation into the alleged subsidisation and consequent material injury to the domestic industry in accordance with Section 9B of the Act read with Rule 6 of the Rules, to determine the existence, degree, and effect of alleged subsidies and to recommend the amount of Anti subsidy/countervailing , which if levied would be adequate to remove the injury to the domestic industry.

#### **K. Submission of Information**

21. All communication should be sent to the Designated Authority via email at email addresses [ds-dgtr@gov.in](mailto:ds-dgtr@gov.in) and [ad12-dgtr@gov.in](mailto:ad12-dgtr@gov.in) a copy to [consultant-dgtr@govcontractor.in](mailto:consultant-dgtr@govcontractor.in) and [dir15-dgtr@gov.in](mailto:dir15-dgtr@gov.in) . It must be ensured that the narrative part of the submission is in searchable PDF/MS-Word format and data files are in MS-Excel format.
22. The known producers/exporters in the subject country, the Government of the subject country through its Embassy in India, and the importers and users in India who are known to be associated with the subject goods are being informed separately to enable them to file all the relevant information within the time limits mentioned in this initiation notification. All such information must be filed in the form and manner as prescribed by this initiation notification, the Rules, and the applicable trade notices issued by the Authority.
23. Any other interested party may also make a submission relevant to the present investigation in the form and manner as prescribed by this initiation notification, the Rules, and the applicable trade notices issued by the Authority within the time limits mentioned in this initiation notification.
24. Any party making any confidential submission before the Authority is required to make a non-confidential version of the same available to the other interested parties.
25. Interested parties are further directed to regularly visit the official website of the Directorate General of Trade Remedies (<https://www.dgtr.gov.in/>) to stay updated and apprised with the information as well as further processes related to the investigation.

#### **L. Time Limit**

26. Any information relating to the present investigation should be sent to the Designated Authority via email at email address [ds-dgtr@gov.in](mailto:ds-dgtr@gov.in) and [ad12-dgtr@gov.in](mailto:ad12-dgtr@gov.in) with a copy to [consultant-dgtr@govcontractor.in](mailto:consultant-dgtr@govcontractor.in) and [dir15-dgtr@gov.in](mailto:dir15-dgtr@gov.in) within 30 days from the date on which the non-confidential version of the application filed by the domestic industry would be circulated by the Designated Authority or transmitted to the appropriate diplomatic representative of the exporting country as per Rule 7(4) of the CVD Rules. If no information is received within the stipulated time limit or the information received is incomplete, the Authority may record its findings based on the facts available on record and in accordance with the Rules.
27. All the interested parties are hereby advised to intimate their interest (including the nature of interest) in the instant matter and file their questionnaire responses within the above time limit as stipulated in this notification.
28. Where an interested party seeks additional time for filing of submissions, it must demonstrate sufficient cause for such extension in terms of Rule 7(4) of

the CVD Rules, 1995 and such request must come within the time stipulated in this notification.

**M. Submission of Information on Confidential Basis**

29. Where any party to the present investigation makes confidential submissions or provides information on a confidential basis before the Authority, such party is required to simultaneously submit a non-confidential version of such information in terms of Rule 8 of the CVD Rules and in accordance with the relevant trade notices issued by the Authority in this regard.
30. Such submissions must be clearly marked as "confidential" or "non-confidential" at the top of each page. Any submission that has been made to the Authority without such markings shall be treated as "non- confidential" information by the Authority, and the Authority shall be at liberty to allow other interested parties to inspect such submissions.
31. The confidential version shall contain all information which is, by nature, confidential, and/or other information, which the supplier of such information claims as confidential. For the information which is claimed to be confidential by nature, or the information on which confidentiality is claimed because of other reasons, the supplier of the information is required to provide a good cause statement along with the supplied information as to why such information cannot be disclosed.
32. The non-confidential version of the information filed by the interested parties should be a replica of the confidential version with the confidential information preferably indexed or blanked out (where indexation is not possible) and such information must be appropriately and adequately summarized depending upon the information on which confidentiality is claimed.
33. The non-confidential summary must have sufficient details to permit a reasonable understanding of the substance of the information furnished on a confidential basis. However, in exceptional circumstances, the party submitting the confidential information may indicate that such information is not susceptible to summary, and a statement of reasons containing a sufficient and adequate explanation in terms of Rule 8 of the Rules, 1995, and appropriate trade notices issued by the Authority, as to why such summarization is not possible, must be provided to the satisfaction of the Authority.
34. The interested parties can offer their comments on the issues of confidentiality claimed by the domestic industry within 7 days from the date of circulation of the non-confidential version of the documents filed before the Authority as indicated in paragraph 26 of this initiation notification.
35. Any submission made without a meaningful non-confidential version thereof or a sufficient and adequate cause statement in terms of Rule 8 of the Rules, and appropriate trade notices issued by the Authority, on the confidentiality claim shall not be taken on record by the Authority.

36. The Authority may accept or reject the request for confidentiality on examination of the nature of the information submitted. If the Authority is satisfied that the request for confidentiality is warranted or if the supplier of the information is either unwilling to make the information public or to authorize its disclosure in generalized or summary form, it may disregard such information.
37. The Authority on being satisfied and accepting the need for confidentiality of the information provided, shall not disclose it to any party without specific authorization of the party providing such information.
38. A list of registered interested parties will be uploaded on the DGTR's website along with the request there to all of them to email the non-confidential version of their submissions and other information to all other interested parties.

#### **N. Non-Cooperation**

39. In case any interested party refuses access to and otherwise does not provide necessary information within a reasonable period or within the time stipulated by the Authority in this initiation notification or subsequently time period provided through separate communication, or significantly impedes the investigation, the Authority may declare such interested party as non-cooperative and record its findings based on the facts available and make such recommendations to the Central Government as it deems fit.



**Siddharth Mahajan,  
Designated Authority**