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**No. 7/10/2021-DGTR  
Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Trade Remedies  
Jeevan Tara Building, 5, Parliament Street, New Delhi 110001**

Dated 13.05.2022

**NOTIFICATION**

**FINAL FINDINGS**

**Subject: Sunset review anti-dumping investigation concerning imports of Textured Tempered Coated and Uncoated Glass from China PR.**

Having regard to 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 Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules 1995, as amended from time to time (hereinafter also referred to as 'the Rules' or 'AD Rules') thereof.

**A. BACKGROUND OF THE CASE**

1. M/s Borosil Renewables Limited (hereinafter also referred to as "domestic industry" or "applicant") has filed an application before the Designated Authority (hereinafter referred to as the "Authority"), in accordance with the Customs Tariff Act, 1975 as amended from time to time (hereinafter referred as the "Act") and the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, as amended from time to time (hereinafter referred as the Rules) for sunset review of anti-dumping investigation concerning the imports of Textured Tempered Coated and Uncoated Glass (hereinafter referred as the "subject goods" or "product under consideration"), originating in or exported from China PR (hereinafter referred to as the "subject country").
2. The applicant has alleged likelihood of continuation or recurrence of dumping of subject goods, originating and exported from the subject country and consequent injury to the domestic industry and has requested for review and continuation of the anti-dumping duty imposed on the imports of subject goods, originating in or exported from the subject country.
3. Section 9A(5) of the Act, inter alia, provides that anti-dumping duty imposed shall, unless revoked earlier, cease to have effect on expiry of five years from the date of such

imposition and the Authority is required to review whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury. In accordance with the above, the Authority is required to review, on the basis of a duly substantiated request made by or on behalf of the domestic industry, as to whether the expiry of duty is likely to lead to continuation or recurrence of dumping and injury.

4. Rule 23(1B) of the Rules provides as follows:

*"... any definitive anti-dumping duty levied under the Act shall be effective for a period not exceeding five years from the date of its imposition, unless the Designated Authority comes to a conclusion, on a review initiated before that period on its own initiative or upon a duly substantiated request made by or on behalf of the domestic industry within a reasonable period of time prior to the expiry of that period, that the expiry of the said anti-dumping duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry."*

5. Based on the substantiated application with prima facie evidence of likelihood of dumping and injury filed on behalf of the domestic industry in accordance with Section 9A(5) of the Act, read with Rule 23 of the Anti-dumping Rules, the Authority initiated the sunset review investigation vide Notification No. 7/10/2021-DGTR (AD-SSR No. 10/2020) dated 07.06.2021 and to examine whether the expiry of the said duty is likely to lead to continuation or recurrence of dumping and injury to the domestic industry and whether there is a need for continued imposition of antidumping duty in respect of the subject goods originating in or exported from China PR.
6. Earlier, the Authority had initiated an antidumping investigation in respect of imports of Textured Tempered Coated and Uncoated Glass from China PR on 23.06.2016 and after conducting the investigation had recommended imposition of definitive duty vide Final Findings Notification No. 14/03/2016-DGAD dated 20.06.2017. On the basis of the recommendations made by the Authority in the final findings, definitive anti-dumping duty was imposed by the Central Government vide Notification No. 38/2017-Customs (ADD) dated 18.08.2017.

## **B. PROCEDURE**

7. The procedure described below has been followed with regard to this investigation:
- i. The Authority issued a Notification dated 07.06.2021, published in the Gazette of India Extraordinary, initiating investigation concerning imports of the subject goods from China PR.
  - ii. The Authority sent a copy of the initiation notification to the Embassy of the subject country in India, known producers/exporters from China PR, known importers/users and the domestic industry as per the addresses made available by

the applicant and requested them to make their views known in writing within 30 days of the initiation notification in accordance with Rule 6(2) of the AD Rules. The time limit to file information was extended first up to 18.07.2021 and then up to 28.07.2021.

- iii. The Authority provided a copy of the non-confidential version of the application to the known producers/exporters, known importers and to the Embassy of the subject country in India in accordance with Rule 6(3) of the AD Rules.
- iv. The Embassy of China PR in India was also requested to advise the exporters/producers from China PR to respond to the questionnaire within the prescribed time limit. A copy of the letter and questionnaire sent to the producers/exporters was also sent to them along with the names and addresses of the known producers/exporters from China PR.
- v. The Authority sent exporter's questionnaire to the following known producers/exporters in China PR, whose details were made available by the applicant, to elicit relevant information in accordance with Rule 6(4) of the Rules:
  - a. Dongguan CSG Solar Glass Co., Ltd.
  - b. Zhejiang Jiafu Glass Co Ltd (Shanghai Flat glass, FSG Group)
  - c. Henan Anciai Hi Tech Co Ltd.
  - d. Shaanxi Topray solar wienan, China
  - e. Xinyi Solar (Hongkong) Limited
- vi. The following producers/exporters from China PR have filed exporter's questionnaire response:
  - a. Xinyi PV Products (Anhui) Holdings Ltd.
  - b. Xinyi Solar (Hong Kong) Limited
  - c. Guangxi Xinyi Photovoltaic Industry Co., Ltd
  - d. Wujiang CSG Glass Co., Ltd
  - e. Dongguan CSG Solar Glass Co., Ltd.
  - f. Shaanxi Topray Solar Co. Ltd
  - g. Henan Anciai Hi Tech Co., Ltd
  - h. Henan Anciai Photovoltaic Advanced Material Co., Ltd
  - i. Anhui Flat Solar Glass Co. Ltd
  - j. Flat Glass Group Co. Ltd
  - k. Flat (Hong Kong) Co. Ltd
  - l. Zhejiang Jiafu Glass Co. Ltd
- vii. The Authority forwarded a copy of the Initiation Notification to the following known importers/users/user associations of the subject goods in India, whose

names and addresses were made available to the Authority, and advised them to make their views known in writing within the time limit prescribed by the Authority in accordance with the Rule 6(4):

- a. Mundra Solar PV Limited
  - b. Swelect Energy Systems Limited
  - c. Premier Energies Limited
  - d. Renewsys India Private Limited
  - e. Goldi Solar Private Limited
  - f. Waaree Energies Limited
  - g. Alpex Exports Pvt Ltd
  - h. Vikram Solar Pvt Ltd
  - i. Topsun Energy Limited
  - j. Tata Power Solar Systems Limited
  - k. Emmvee Photovoltaic Power Pvt Ltd
  - l. Navitas Green Solutions Pvt Ltd
  - m. Sova Power Limited
- viii. None of the users/ importers / consumers have filed the importer's questionnaire response in the prescribed format.
- ix. Foreign producers/exporters and other interested parties who have not responded to the Authority, or not supplied information relevant to this investigation, are proposed to be treated as non-cooperating interested parties.
- x. Information provided by the interested parties on confidential basis was examined with regard to the sufficiency of the confidentiality claim. On being satisfied, the Authority has accepted the confidentiality claims wherever warranted and such information has been considered as confidential and not disclosed to the other interested parties. Wherever possible, parties providing information on confidential basis were directed to provide sufficient non-confidential version of the information filed on confidential basis.
- xi. All the interested parties were asked to share the non-confidential version of the responses, submissions and evidence presented by them with the other interested parties.
- xii. The period of investigation for the purpose of the present investigation has been considered from January 2020 to December 2020 (POI). The injury investigation period has been considered as the period April 2017 to March 2018, April 2018 to March 2019, April 2019 to March 2020, and the period of investigation.
- xiii. Additional/supplementary information was sought from the applicants and the other interested parties to the extent deemed necessary. Verification of the data

provided by the domestic industry and the other interested parties was conducted to the extent considered necessary for the purpose of the investigation.

- xiv. The Non-injurious Price (NIP) is based on the cost of production and the cost to make and sell the subject goods in India based on the information furnished by the domestic industry on the basis of Generally Accepted Accounting Principles (GAAP) and Annexure III to the AD Rules. It has been worked out so as to ascertain whether duty lower than the dumping margin would be sufficient to remove injury to the domestic industry.
- xv. Request was made to the Directorate General of Commercial Intelligence and Statistics (DGCI&S) and from DG-Systems to provide the transaction-wise details of imports of subject goods for the injury period. The same has been relied upon for computation of the volume and value of imports.
- xvi. In accordance with Rule 6(6) of the Rules, the Authority provided opportunity to all the interested parties to present their views orally in the oral hearing held on 08.09.2021 which was attended by various parties. The oral hearing was held through video conferencing in view of the special circumstances arising out of the COVID- 19 pandemic. All the parties who presented their views in the oral hearing were requested to file written submissions of these views, in order to enable opposing interested parties to file rejoinders thereafter.
- xvii. The submissions made by the interested parties during the course of this investigation, wherever found relevant, have been addressed by the Authority, in these final findings.
- xviii. Wherever an interested party has refused access to or has otherwise not provided necessary information during the course of the present investigation, or has significantly impeded the investigation, the Authority has considered such parties as non-cooperative and recorded these final findings on the basis of the facts available.
- xix. In accordance with Rule 16 of the Rules, the essential facts of the investigation were disclosed to the known interested parties vide disclosure statement dated 5<sup>th</sup> May, 2022 and comments received thereon, considered relevant by the Authority, have been addressed in these final findings. The Authority notes that most of the post disclosure submissions made by the interested parties are mere reiteration of their earlier submissions. However, the post disclosure submissions to the extent considered relevant are being examined in these final findings.
- xx. \*\*\* in these final findings represents information furnished by an interested party on confidential basis, and so considered by the Authority under the Rules.

- xxi. The exchange rate adopted by the Authority during the POI for the subject investigation is 1 US\$= Rs. 75.02.

**C. PRODUCT UNDER CONSIDERATION AND LIKE ARTICLE**

8. The product under consideration in the present sunset review is “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” originating in or exported from China PR.
9. The product in the market parlance is also known by various names such as Solar Glass, Solar Glass Low Iron, Solar PV Glass, High Transmission Photovoltaic Glass, Tempered Low Iron Patterned Solar Glass etc. Textured Tempered Glass is used as a component in Solar Photovoltaic Panels and Solar Thermal applications. The level of transmission can be achieved by keeping the iron content low, typically less than 200 ppm. The transmission level goes up by about 2%-3% when coated with an anti-reflective coating liquid.

**Submissions made by foreign producers/exporters/importers/other interested parties**

10. No submission has been made by the foreign producers/exporters with regard to the scope of the product under consideration and like article.

**Submissions made by the Domestic Industry**

11. The product under consideration in the present sunset review is “Textured Toughened (Tempered) Glass with a minimum of 90.5% transmission having 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”.
12. The product in the market parlance is also known by various names such as Solar Glass, Low Iron Solar Glass, Solar PV Glass, High Transmission Photovoltaic Glass, Tempered Low Iron Patterned Solar Glass etc. Textured Tempered Glass is used as a component in Solar Photovoltaic Panels and Solar Thermal applications. The level of transmission can be achieved by keeping the iron content low, typically less than 200 ppm. The transmission level goes up by about 2%-3% when coated with an anti-reflective coating liquid. The glass whether coated or uncoated is tempered / toughened in a tempering furnace, as it is essential for solar applications.
13. The subject products are predominantly imported under tariff classification at the 8-digit level is 70071900 even though the same are being imported under various sub-headings of the Customs Tariff Act, 1975, as can be seen from the import data. The subject goods are also being imported in the sub-headings 70031990, 70051010, 70051090, 70052190, 70052990, 70053090, 70071900, 70072190, 70072900,

70169000, 70200090 and 85414011 as evidenced by the import data. Moreover, it is also submitted that the custom classification is indicative only and in no way binding upon the product scope and the product description prevails in circumstances of conflict

14. There is no known difference in the subject goods produced by the domestic industry and that imported from China PR. The subject goods produced by the domestic industry and the subject goods imported from the subject country are comparable in terms of characteristics such as physical and chemical characteristics, manufacturing process and technology, functions and uses, product specifications, distribution and market & tariff classification of the goods. The applicant have claimed that the subject goods, which are coming into India, are identical to the goods produced by the domestic industry. There are no differences either in the technical specifications, quality, functions or end-uses of the subsidized imports and the domestically produced subject goods and the product under consideration manufactured by the applicants. The two are technically and commercially substitutable and hence should be treated as 'like article' under the Rules.

#### **Examination by the Authority**

15. The product under consideration in the original investigation as well as in the present sunset review investigation is "Textured Toughened (Tempered) Glass with a minimum of 90.5% transmission having 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.
16. The product in the market parlance is also known by various names such as Solar Glass, Low Iron Solar Glass, Solar PV Glass, High Transmission Photovoltaic Glass, Tempered Low Iron Patterned Solar Glass etc. Textured Tempered Glass is used as a component in Solar Photovoltaic Panels and Solar Thermal applications. The level of transmission can be achieved by keeping the iron content low, typically less than 200 ppm. The transmission level goes up by about 2%-3% when coated with an anti-reflective coating liquid.
17. The product under consideration is classified under tariff item 70071900 of the Customs Tariff. The applicant has claimed that the product under consideration has also been imported under tariff items 70031990, 70051010, 70051090, 70052190, 70052990, 70053090, 70072190, 70072900, 70169000, 70200090 and 85414011 of the Customs Tariff. However, customs classification is indicative only and not binding on the scope of the product under consideration.
18. With regard to like article, Rule 2(d) of the Anti-dumping Rules provides as under:

*"like article" means an article which is identical or alike in all respects to the article under investigation for being dumped in India or in the absence of such article,*

*another article which although not alike in all respects, has characteristics closely resembling those of the articles under investigation."*

19. The Authority notes that there is no known difference in the product under consideration produced by the Indian industry and that exported from China PR. The product under consideration produced by the Indian industry and imported from China PR are comparable in terms of characteristics such as physical characteristics, manufacturing process & technology, functions & uses, product specifications, pricing, distribution & marketing and tariff classification of the goods. The two are technically and commercially substitutable. The subject goods produced by the domestic industry are like article to the product under consideration imported from subject country within the scope and meaning of Rule 2(d) of anti-dumping Rules.

#### **D. SCOPE OF DOMESTIC INDUSTRY AND STANDING**

20. The current application has been filed by M/s Borosil Renewables Limited. The applicant commands 100% share in Indian production of the subject goods during the period of investigation. As per the information available there is no other known producer of the product under consideration in the country.
21. As per the available information, the applicant has neither imported the subject goods from the subject country nor it is related to any importer or exporter of the subject goods. In view of the above, the applicant fulfils the criteria of domestic industry and the standing requirement as laid down under the Indian Anti-dumping Rules.
22. None of the foreign producers/exporters/other interested parties have made any submission with regard to scope and standing of the domestic industry.
23. In view of the above, the Authority has considered the applicant as domestic industry within the meaning of the Rule 2(b) of the Rules and the application satisfies the criteria of standing in terms of Rule 5 of the Rules.

#### **E. CONFIDENTIALITY**

##### **Submissions made by foreign producers/exporters/importers and other interested parties**

24. The foreign producers/exporters/other interested parties have made the following submissions:
  - i. The applicant has claimed excessive confidentiality with respect to information provided in Format A to L and NIP information. Moreover, the domestic industry has not provided trend of data wherein information was to be given for more than one year.