



**U.S. Customs and
Border Protection**

September 25, 2025

EAPA Cons. Case 8163

PUBLIC VERSION

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Re: Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 8163

Dear Counsel and/or Representatives for the Above-Referenced Entities:

This letter is to inform you that U.S. Customs and Border Protection (CBP) has commenced a formal investigation of Waaree Energies Ltd. (Waaree) and Waaree Solar Americas, Inc. (Waaree Americas) under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (EAPA). CBP is investigating whether Waaree evaded the antidumping (AD) and countervailing (CVD) duty orders on crystalline silicon photovoltaic cells, whether or not assembled into modules (solar cells), from the People's Republic of China (A-570-979, C-570-980), Cambodia (A-555-003, C-555-004), Malaysia (A-557-830, C-557-831), Thailand (A-549-851, C-549-852), and the Socialist Republic of Vietnam (A-552-841, C-552-842), when importing solar cells into the United States.¹ Also,

¹See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 77 FR 73018 (December 7, 2012) (*China AD Order*); see also *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People's Republic of China: Countervailing Duty Order*, 77 FR 73017 (December 7, 2012) (*China CVD Order*) (collectively, *China Orders*). See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Malaysia and Thailand: Amended Final Countervailing Duty Determinations*; *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Countervailing Duty Orders*, 90 FR 26791 (June 24,

CBP is investigating whether Waaree and Waaree Americas evaded the circumvention determinations with respect to Cambodia, Malaysia, Thailand, and Vietnam.² CBP has imposed interim measures because there is reasonable suspicion that Waaree entered merchandise covered by the *Solar Cell Orders* into the customs territory of the United States through evasion.³

Period of Investigation (POI)

Pursuant to 19 C.F.R. § 165.2, entries covered by an EAPA investigation are those “entries of allegedly covered merchandise made within one year before the receipt of an allegation under § 165.11 or of a request for an investigation under § 165.14. In addition, at its discretion, CBP may investigate other entries of such covered merchandise.” Entry is defined as “the entry, or withdrawal from warehouse for consumption, of merchandise into the customs territory of the United States.”⁴ CBP acknowledged receipt of the properly filed allegations against Waaree on May 29, 2025.⁵ The entries covered by this investigation are those entered for consumption, or withdrawn from warehouse for consumption, from January 1, 2021, through the pendency of this investigation.⁶

Scope of the Solar Cell Orders:

The merchandise covered by this order is crystalline silicon photovoltaic cells, and modules, laminates, and panels, consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including, but not limited to, modules, laminates, panels and building integrated materials.

This order covers crystalline silicon photovoltaic cells of thickness equal to or greater than 20 micrometers, having a p/n junction formed by any means, whether or not the cell has undergone other processing, including, but not limited to, cleaning, etching, coating, and/or addition of materials (including, but not limited to, metallization and conductor patterns) to collect and forward the electricity that is generated by the cell.

2025); see also *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the Socialist Republic of Vietnam: Amended Final Antidumping Duty Determinations*; *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From Cambodia, Malaysia, Thailand, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 90 FR 26786 (June 24, 2025) (collectively, *Cambodia, Malaysia, Thailand, Vietnam Orders*) (collectively, *China Orders* and *Cambodia, Malaysia, Thailand, Vietnam Orders*, will also be referenced as *Solar Cell Orders*).

² See *Antidumping and Countervailing Duty Orders on Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People’s Republic of China: Final Scope Determination and Final Affirmative Determinations of Circumvention With Respect to Cambodia, Malaysia, Thailand, and Vietnam*, 88 FR 57419 (August 23, 2023) (*Circumvention Determination*).

³ See 19 U.S.C. § 1517(e); see also 19 C.F.R. § 165.24.

⁴ See 19 U.S.C. § 1517(a)(4); see also 19 C.F.R. § 165.1.

⁵ See TRLED Official Receipt email dated May 29, 2025.

⁶ See 19 C.F.R. § 165.2. Waaree’s entries into the United States jumped [##] percent in 2019 from the previous year, increased [##] percent in 2020, [##] percent in 2022, and increased [##] percent in 2023. The U.S. Department of Commerce (Commerce) received an allegation of circumvention of the *China Orders* on February 8, 2022. Because there are significant annual increases in Waaree’s imports into the United States, CBP is using its authorities to investigate other entries of such covered merchandise during this investigation; hence, the POI for this investigation will start January 1, 2021.

Merchandise under consideration may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, modules, laminates, panels, building-integrated modules, building integrated panels, or other finished goods kits. Such parts that otherwise meet the definition of merchandise under consideration are included in the scope of this order.

Excluded from the scope of this order are thin film photovoltaic products produced from amorphous silicon (a-Si), cadmium telluride (CdTe), or copper indium gallium selenide (CIGS). Also excluded from the scope of this order are crystalline silicon photovoltaic cells, not exceeding 10,000mm² in surface area, that are permanently integrated into a consumer good whose function is other than power generation and that consumes the electricity generated by the integrated crystalline silicon photovoltaic cell. Where more than one cell is permanently integrated into a consumer good, the surface area for purposes of this exclusion shall be the total combined surface area of all cells that are integrated into the consumer good.

Modules, laminates, and panels produced in a third-country from cells produced in the PRC are covered by this order {emphasis added}; however, modules, laminates, and panels produced in the PRC from cells produced in a third-country are not covered by this order.

Merchandise covered by this order is currently classified in the Harmonized Tariff System of the United States (“HTSUS”) under subheadings 8501.61.0000, 8507.20.80, 8541.40.6020, 8541.40.6030, and 8501.31.8000. These HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of this order is dispositive.⁷

The product covered by these orders is stated in the abbreviated title: crystalline silicon photovoltaic cells (also known as solar cells), whether or not assembled into modules. The information gathered during this investigation demonstrates that Waaree purchased solar cells manufactured outside of India, *i.e.*, manufactured in China, Cambodia, Malaysia, Thailand, Vietnam, or Indonesia, and Waaree assembled the solar cells into solar modules in India. From the inception of the *China Orders*, Commerce has been aware that importers may import solar modules, laminates, and panels produced in a third country, which consisted of covered solar cells produced in China, and that importers would then claim the merchandise as having a country of origin other than China. In its instructions to CBP, Commerce established third-country case numbers to allow such merchandise to be properly claimed as covered merchandise on entry.⁸ However, as described below, Waaree failed to properly claim the entries as type 03 subject to AD/CVD duties for solar cells, pursuant to the *Solar Cell Orders* and the circumvention determinations and instead claimed covered merchandise as type 01 entries.

⁷ See *China Orders*. See also *Circumvention Determination* and *Cambodia, Malaysia, Thailand, Vietnam Orders*. The AD/CVD orders after the *China Orders* are updated to exclude from the *Solar Cell Orders* panels with surface area from 3,450mm² to 33,782 mm² and off-grid crystalline silicon photovoltaic cells (CSPV) panels. However, the essential, “Modules, laminates, and panels produced in a third-country from cells produced in a subject country are covered by the orders; however, modules, laminates, and panels produced in a subject country from cells produced in a third-country are not covered by the orders” remains consistent throughout the orders.

⁸ See Memorandum to the File, “Additional Information,” dated September 25, 2025 (Additional Information Memo).

Initiation

CBP will initiate an investigation if it determines that “{t}he information provided in the allegation...reasonably suggests that the covered merchandise has been entered for consumption into the customs territory of the United States through evasion.”⁹ Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”¹⁰ Thus, the allegation must reasonably suggest not only that merchandise covered by an AD and/or CVD order was entered into the customs territory of the United States by the importer alleged to be evading, but also that such entry was made with a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

On January 17, 2025 and January 27, 2025, the American Alliance for Solar Manufacturing Trade Committee (Alleger) submitted four allegations claiming that Waaree Americas (EAPA case number 8163), Catalyze Holdings, LLC (Catalyze Holdings) (EAPA case number 8167), Faraday Solar B, LLC (Faraday Solar) (EAPA case number 8168), and Parliament Solar, LLC (Parliament Solar) (EAPA case number 8169) are evading the *China Order* and, at the time of submission, Commerce’s anticircumvention determinations by importing solar cells manufactured in third-countries, *i.e.*, manufactured in China, Cambodia, Malaysia, Thailand, or Vietnam, to India then assembling those solar cells into modules in India, and exporting the modules to the United States without declaring those entries as subject to AD/CVD duties.¹¹ On February 6, 2025, the Alleger submitted four supplements to the Allegations.¹²

Waaree Americas, Catalyze Holdings, Faraday Solar, and Parliament Solar were named in the four allegations as the entities importing shipments with merchandise descriptions that include Chinese-origin solar cells.¹³ Pursuant to 19 C.F.R. § 101.1, an “importer” may be the consignee,

⁹ See 19 C.F.R. § 165.15(b)(2).

¹⁰ See 19 C.F.R. § 165.1.

¹¹ See Allegations.

¹² See Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Supplement to Request for an Investigation under the Enforce and Protect Act (Feb. 6, 2025) (Waaree Americas Supplement), at 2; *see also* Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Supplement to Request for an Investigation under the Enforce and Protect Act (Feb. 6, 2025) (Catalyze Holdings Supplement), at 2; Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Supplement to Request for an Investigation under the Enforce and Protect Act (Feb. 6, 2025) (Faraday Solar Supplement), at 2; and Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Supplement to Request for an Investigation under the Enforce and Protect Act (Feb. 6, 2025) (Parliament Solar Supplement), at 2 (collectively, Supplements).

¹³ See Letter from the American Alliance for Solar Manufacturing Trade Committee (the Committee), “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act (Jan. 17, 2025) (Waaree Americas Allegation) at 5; *see also* Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act (Jan. 27, 2025) (Catalyze Holdings Allegation) at 5; Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or

the importer of record, the actual owner of the merchandise, or the transferee of the merchandise. Current CBP data shows Waaree Americas, Catalyze Holdings, Faraday Solar, and Parliament Solar are consignees for shipments entered into the United States where Waaree is named as the importer of record (IOR).¹⁴ Because 19 U.S.C. § 1517(c)(1)(A) simply calls on CBP to make a determination “with respect to whether such covered merchandise was entered into the customs territory of the United States through evasion” and because the allegations, as discussed herein, reasonably suggest an evasion scheme according to 19 C.F.R. § 165.15, TRLED initiated an investigation against Waaree, the IOR for entries of covered merchandise where the consignees are Waaree Americas, Catalyze Holdings, Faraday Solar, and Parliament Solar. We will monitor these companies if they start importing solar cells under their own IOR numbers.

The Allegor states that in India, solar cells and other components from China are being assembled into solar panels covered by the scope of the *China Orders* and exported in substantial volumes to the United States.¹⁵ In addition, the evidence indicates that these U.S. exports of solar panels were uniformly misclassified and marked as type 01 entries, indicating they were not subject to AD/CVD duties; thereby avoiding payment of the AD/CVD duties for China with dumping margins as high as 238.95 percent and subsidy rates as high as 525.58 percent.¹⁶ Specifically, the Allegor provided import data obtained from [**Name**] for each of the four consignees showing substantial shipments of solar modules covered by the *China Orders* that were marked as having a country of origin of India.¹⁷

The Allegor notes a significant shift in import data for solar modules to the United States that shows an unusually large increase of U.S. imports from India, suggesting a recent surge of transshipped Chinese merchandise. Specifically, the Allegor provided import data showing that between 2021 and 2023, Indian imports of solar modules increased by more than 2,250 percent, by quantity.¹⁸ Moreover, the timing of this import surge from India coincides with the recent circumvention inquiries conducted by Commerce with respect to Chinese solar cells and modules being circumvented through Cambodia, Malaysia, Thailand, and Vietnam to the United States using certain parts and components from China.¹⁹ During circumvention inquiries, Commerce examines whether merchandise are imported to a third-country or into the United States and undergoes assembly or minor alterations, yet remains within the scope of an AD/CVD order.

Not Assembled Into Modules, from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act (Jan. 27, 2025) (Faraday Solar Allegation) at 5; and Letter from the Committee, “Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act (Jan. 27, 2025) (Parliament Solar Allegation) at 5 (collectively, Allegations).

¹⁴ See Post-Receipt Data Reports for EAPA Case Numbers 8163, 8167, 8168, and 8169. Note: Waaree is also listed as the manufacturer of the goods that it imported in these entries.

¹⁵ See Waaree Americas Allegation at 7; see also Catalyze Holdings Allegation at 7; Faraday Solar Allegation at 7; and Parliament Solar Allegation at 7.

¹⁶ See Waaree Americas Allegation at 5 and 7; see also Waaree Americas Supplement at 2; Catalyze Holdings Allegation at 5 and 7; Catalyze Holdings Supplement at 2; Faraday Solar Allegation at 5 and 7; Faraday Solar Supplement at 2; Parliament Solar Allegation at 5 and 7; and Parliament Solar Supplement at 2.

¹⁷ See Waaree Americas Allegation at 7 and Exhibit 3; see also Catalyze Holdings Allegation at 7 and Exhibit 3; Faraday Solar Allegation at 7 and Exhibit 3; and Parliament Solar Allegation at 7 and Exhibit 3.

¹⁸ See Waaree Americas Allegation at 8; see also Catalyze Holdings Allegation at 8; Faraday Solar Allegation at 8; and Parliament Solar Allegation at 8.

¹⁹ See Waaree Americas Allegation at 8-9; see also Catalyze Holdings Allegation at 8-9; Faraday Solar Allegation at 8-9; and Parliament Solar Allegation at 8-9.

Commerce found solar cells from Cambodia, Malaysia, Thailand, and Vietnam circumvented the *China Orders* and are subject to the AD/CVD rates of the *China Orders*.²⁰

In addition to U.S. import trends, the Alleger provided GTIS Indian import data showing a dramatic increase from 2022 to 2024 of Indian imports of solar cells from China. Specifically, this data shows that Indian imports from China increased by more than 600 percent in this short period of time.²¹ According to bill of lading data contained in a foreign market research report included in the Allegation, in 2024, Waaree imported into India, [[Information, \\$ amount and Source](#)

].²² Of those shipments, at least [[Information and source](#)

].²³ Some notable Chinese suppliers of solar cells to Waaree included LONGi, Tongwei Solar companies, Aiko Solar companies, Jietai Solar companies, and Tonghe New Energy.²⁴ Waaree was also found to have shipped solar modules to the United States that contained solar cells from LONGi that were reportedly not allowed to enter U.S. commerce due to suspected forced labor concerns.²⁵

In the Allegation, Waaree's 2023-2024 Annual Report stated that its solar module manufacturing capacity as of fiscal year 2023-2024 was 12 gigawatts (GW), however the company also claimed that its solar cell capacity remained under construction: 5.4 GW under construction and expected to be commissioned in FY 2024-2025 and the remaining 6 GW capacity to be commissioned in FY 2026-2027.²⁶

The Alleger also provided news reports indicating that Waaree's solar cell manufacturing was not expected to begin commercial operations until mid-December 2024.²⁷ Specific news articles submitted in the Allegations reported that Waaree's new solar cell manufacturing plant in Chikhli, India did not commence commercial operations until mid-December 2024, and that trial production did not begin at this new plant until January 2025.²⁸ The Committee provided evidence from foreign market research, which indicates that while [[Information](#)] indicated that [

[Information and date](#)

].²⁹ The foreign market research also indicates that the [[Information](#)]

²⁰ See *Circumvention Determinations*.

²¹ See Waaree Americas Allegation at 9-10 and Exhibit 9; see also Catalyze Holdings Allegation at 9-10 and Exhibit 9; Faraday Solar Allegation at 9-10 and Exhibit 9; and Parliament Solar Allegation at 9-10 and Exhibit 9.

²² See Waaree Americas Allegation at 13 and Exhibit 15; see also Catalyze Holdings Allegation at 13 and Exhibit 15; Faraday Solar Allegation at 13 and Exhibit 15; and Parliament Solar Allegation at 13 and Exhibit 15.

²³ *Id.*

²⁴ *Id.*

²⁵ See Waaree Americas Allegation at 14 and Exhibit 16; see also Catalyze Holdings Allegation at 14 and Exhibit 16; Faraday Solar Allegation at 14 and Exhibit 16; and Parliament Solar Allegation at 14 and Exhibit 16.

²⁶ See Waaree Americas Allegation at 10-11 and Exhibit 11; see also Catalyze Holdings Allegation at 10-11 and Exhibit 11; Faraday Solar Allegation at 10-11 and Exhibit 11; and Parliament Solar Allegation at 10-11 and Exhibit 11.

²⁷ *Id.*

²⁸ See Waaree Americas Allegation at 11 and Exhibits 12-14; see also Catalyze Holdings Allegation at 11 and Exhibits 12-14; Faraday Solar Allegation at 11 and Exhibits 12-14; and Parliament Solar Allegation at 11 and Exhibits 12-14.

²⁹ See Waaree Americas Allegation at 13 and Exhibit 15; see also Catalyze Holdings Allegation at 13 and Exhibit 15; Faraday Solar Allegation at 13 and Exhibit 15; and Parliament Solar Allegation at 13 and Exhibit 15.

stated, to the extent that Waaree does make solar cells, these are not International Electrotechnical Commission (IEC) certified and are only sold in the Indian market.³⁰

The foreign market researcher identified [

Information provided by People

] were only assembling

third-party solar cells and other components into solar modules.³¹ [**Information**

], disclosed that

Waaree procured materials from China to assemble solar cell modules.³² Specifically, [

Information

] noted that all the parts used by Waaree to assemble solar

modules were imported from China, and [

Information

] stated that the materials used to assemble solar panels were procured from

China.³³

Initiation Assessment

CBP considered the evidence submitted by the Alleger to determine whether it should initiate an investigation into Waaree. In assessing the information provided in the Allegations, CBP found the information submitted by the Alleger reasonably suggested that Waaree entered merchandise covered by the *China Orders* and circumvention findings into the customs territory of the United States while failing to declare the covered merchandise as subject to AD/CVD.³⁴ Specifically, the evidence contained in the Allegations reasonably suggests that solar cells and other components from China are being assembled in India into solar modules/panels and remain covered by the scope of the *China Orders* and circumvention findings and exported in substantial volumes to the United States. In addition, the Alleger provided information which reasonably suggests that the solar cells provided to Waaree are not Indian-origin and instead, that the solar cells originated from China directly or indirectly from countries subject to Commerce circumvention inquiries. The Alleger also provided news reports and foreign market research demonstrating Waaree's reliance on Chinese solar cells and components to assemble solar panels and modules in India during the POI; the reports also show, at best, that Waaree only acquired the capability to produce solar cells late in December 2024; otherwise, it lacked the manufacturing ability to produce the covered merchandise, *i.e.*, solar cells, in India during the POI. Waaree assembled solar cells subject to the *China Orders* and circumvention findings into modules/panels in India and exporting to the United States.

Lastly, the Alleger has shown that a financial incentive exists to transship solar cells to avoid paying the large AD/CVD duties for solar cells from China by claiming that their origin is from India. Therefore, the totality of evidence reasonably suggests that the IOR, Waaree, may be

³⁰ See Waaree Americas Allegation at 11 and Exhibit 15; see also Catalyze Holdings Allegation at 11 and Exhibit 15; Faraday Solar Allegation at 11 and Exhibit 15; and Parliament Solar Allegation at 11 and Exhibit 15.

³¹ See Waaree Americas Allegation at 12 and Exhibit 15; see also Catalyze Holdings Allegation at 12 and Exhibit 15; Faraday Solar Allegation at 12 and Exhibit 15; and Parliament Solar Allegation at 12 and Exhibit 15.

³² *Id.*

³³ See Waaree Americas Allegation at 12-13 and Exhibit 15; see also Catalyze Holdings Allegation at 12-13 and Exhibit 15; Faraday Solar Allegation at 12-13 and Exhibit 15; and Parliament Solar Allegation at 12-13 and Exhibit 15.

³⁴ See Waaree Americas Allegation, Catalyze Holdings Allegation, Faraday Solar Allegation, and Parliament Solar Allegation.

entering Chinese-origin solar cells/modules covered by the *China Orders* and circumvention findings into the United States through evasion.

For the reasons set forth herein, CBP initiated an investigation on June 20, 2025, under the authority of 19 U.S.C. § 1517(b)(1) on the Importers' imports of covered merchandise during the POI that are alleged to be entered for consumption into the customs territory of the United States through evasion.³⁵

Interim Measures

Not later than 90 calendar days after initiating an investigation under EAPA, TRLED will decide based on the record of the investigation if there is reasonable suspicion that merchandise covered by the *Orders* was entered into the United States through evasion.³⁶ CBP need only have sufficient evidence to support a reasonable suspicion that the importers alleged to be evading entered merchandise covered by an AD or CVD order into the United States by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD or CVD cash deposits or other security.³⁷ If reasonable suspicion exists, CBP will impose interim measures pursuant to 19 U.S.C. § 1517(e) and 19 C.F.R. § 165.24. As explained below, CBP is imposing interim measures on Waaree because there is reasonable suspicion that Waaree entered covered merchandise from either China, Cambodia, Malaysia, Thailand, or Vietnam into the United States through evasion by means of transshipment.³⁸

CF-28s

After initiating the investigation, CBP issued CBP Form 28 (CF-28) requests for information to Waaree on June 30, 2025, pertaining to the entries where the company declared the country of origin as India ([###]8054 and [###]1618). From March to August 2025, Waaree had a surge in entries, valued at over [Numbers], with [Country] declared as the country of origin and [Name] as the manufacturer.³⁹ Waaree had zero entries from [Country] before that period.⁴⁰ According to its 2023-2024 annual report, Waaree has manufacturing facilities in India but did not list any manufacturing facilities in [Country], therefore, CBP sent CF-28 requests for entries [###]5855 and [###]8857 on July 30, 2025.⁴¹ In each CF-28, CBP requested manufacturer information, production information, raw material documentation, purchase orders, commercial invoices, transportation documentation, and proofs of payment for all POI entries.⁴² On September 2, 2025, Waaree submitted timely information for entries [###]5855 and [###]8857 with [Country] declared as the country of origin.⁴³ As of this notice, Waaree has not provided any information regarding the entries it claimed had a country of origin as India ([###]8054 and [###]1618).

³⁵ See also 19 C.F.R. § 165.15.

³⁶ See 19 C.F.R. § 165.24(a); see also CBP Memorandum, "Initiation of Investigation for EAPA Consolidated (Cons.) Case 8163," dated June 20, 2025 (Initiation Memorandum).

³⁷ See 19 U.S.C. § 1517(e); see also 19 C.F.R. § 165.24.

³⁸ See Initiation Memorandum.

³⁹ See Memorandum to the File, "Trade Data," dated September 25, 2025 (Trade Data Memo).

⁴⁰ *Id.*

⁴¹ See Additional Information Memo.

⁴² See CF-28 pertaining to entries [###]8054 and [###]1618, dated June 30, 2025. See also CF-28 pertaining to entries [###]5855 and [###]8857, dated July 30, 2025.

⁴³ See Waaree CF-28 Response for entry [###]5855, dated September 2, 2025.

Waaree stated in its CF-28 responses that, “as the modules manufacturer, {the company} has an SAP traceability system in place that matches every production order of modules to a specific cell batch purchased by the company and to the corresponding invoice document from the cell supplier.”⁴⁴ Waaree responded that it assembled the modules but did not produce the solar cells.⁴⁵ Waaree said it was able to identify the name and address of the solar cell seller and manufacturer.⁴⁶ For entry [###]5855, the seller and manufacturer is [Name].⁴⁷ Waaree provided its purchase order issued to [Name] and [Name]’s sales confirmation, invoice, and payment.⁴⁸ The company also provided the cell’s internal production order, which links to the wafer production batch numbers (“Cell Production and Wafer Batch”), cell into stock inventory report (“Cell In Report”), wafer out for cell production (“Wafer Cell Production Report”), wafer into stock inventory report (“Wafer In Record”).⁴⁹ The company was also able to identify [Name]’s wafer manufacturer as [Name].⁵⁰

Similarly, for entry [###]8857, Waaree identified the solar cell manufacturer as [Name] and the solar cell seller as [Name & Address].⁵¹ The company provided the purchase order from Waaree to [Name], the purchase contract between [Name] and [Name], and also the commercial invoices between each party and payment.⁵² The company provided the cell’s internal production order linking the Cell Production and Wafer Batch, Cell In Report, Wafer Cell Production, and Wafer in Record.⁵³ The company identified the wafer seller as [Names] and the wafer manufacturer as [Company Name].⁵⁴

Additional Information

On August 15, 2025, Waaree submitted comments to Commerce in its current AD/CVD investigation on solar cells from Indonesia, India, and the Lao People’s Democratic Republic, stating that,

“...CBP data may not be reliable for purposes of respondent selection.⁵⁵ During the period of investigation {July 1, 2024 to June 30, 2025}, Waaree [Information

⁴⁴ *Id.*

⁴⁵ *Id.*

⁴⁶ *Id.*

⁴⁷ *Id.*

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

⁵¹ See Waaree CF-28 Responses for entry [###]8857, dated September 2, 2025.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ *Id.*

⁵⁵ See Additional Information Memo.

]”⁵⁶

On August 28, 2025, Waaree clarified in its response to Commerce that during the POI,

“[

Information as to Source and Destination

]”⁵⁷

Further, Waaree noted, [

]”⁵⁸

importation as to Origin

Analysis

Waaree demonstrated in its two CF-28 responses that where [**Country**] was declared as the country of origin that it has the capability to provide extensive detail on all aspects of production from wafer to cells to module assembly.⁵⁹ However, during the POI, Waaree failed to correctly report to CBP in its entry summaries that AD/CVD duties were owed for these entries and failed to provide the correct AD/CVD case number for the covered merchandise.⁶⁰ Instead, during the POI, Waaree filed the entries as type 01 entries, indicating they were not subject to AD/CVD duties.⁶¹ Waaree reported to Commerce, that it [**Information**

]”⁶² Yet, going back to the start of the

EAPA POI, *i.e.*, January 1, 2021, Waaree has not reported to CBP the country of origin of the cell manufacturer, nor the actual manufacturer of the solar cell.⁶³

Based on Waaree’s statements to Commerce that it did [**Information**

] in its imports to the United States; its failure to provide CF-28 responses for the entries with India declared as the country of origin; information provided in the Allegations, *i.e.*, commercial trade data indicating dramatic increases of solar cell exports from China to India; U.S. import data noting a significant increase of 2,250 percent in solar modules imported from India; public reports that Waaree’s current solar module production capacity is 12 GW, but it only started trial production in 2025 of solar cells at a facility with the alleged capacity of 5.4 GW, which indicates that Waaree must purchase solar cells from other sources in order to fulfill its production capacity; and its statement that it is “a modules manufacturer,” CBP finds that

⁵⁶ *Id.*

⁵⁷ *Id.*

⁵⁸ *Id.*

⁵⁹ See Waaree CF-28 Response for entry [**###**]5855, dated September 2, 2025. See also Waaree CF-28 Responses for entry [**###**]8857, dated September 2, 2025.

⁶⁰ See Trade Data Memo. CBP notes that the correct manufacturer should also be named in the entry summaries to establish the correct AD/CVD rate to be charged.

⁶¹ See Trade Data Memo.

⁶² See Additional Information Memo.

⁶³ See Trade Data Memo.

there is reasonable suspicion that Waaree entered merchandise covered by the *Solar Cell Orders* but failed to declare and pay the applicable AD/CVD duties.

We note that Waaree's entries with country of origin, Indonesia, will be subject to Commerce's current AD/CVD investigations on solar cells from Indonesia, India, and the Lao People's Democratic Republic.⁶⁴

Enactment of Interim Measures

Based on the record evidence described above, CBP determines that reasonable suspicion exists that Waaree entered, during the POI, solar cells subject to the China AD/CVD orders (A-570-979 and C-570-980); the anti-circumvention determinations with respect to Cambodia (A-555-902, C-555-903), Malaysia (A-557-988, C-557-989), Thailand (A-549-988, C-549-989), and Vietnam (A-552-988, C-552-989); and the AD/CVD orders for Cambodia (A-555-003, C-555-004), Malaysia (A-557-830, C-557-831), Thailand (A-549-851, C-549-852), and Vietnam (A-552-841, C-552-842), into the United States through evasion by importing solar cells through India and declaring the merchandise as country of origin, India.⁶⁵ Therefore, CBP is imposing interim measures pursuant to this investigation.⁶⁶ Specifically, in accordance with 19 U.S.C. § 1517(e)(1)-(3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after June 20, 2025, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under section 1504(b) of this title, extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation, June 20, 2025; and
- (3) pursuant to the Commissioner's authority under section 1623 of this title, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.⁶⁷

In addition, for future entries, CBP will require live entry and reject any entry summaries that do not comply with live entry and require refile of entries that are within the entry summary rejection period. CBP may also evaluate the Importers' continuous bonds to determine their sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 U.S.C. § 1517(h).

⁶⁴ See *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From India, Indonesia, and the Lao People's Democratic Republic: Initiation of Countervailing Duty Investigations*, 90 FR 38745 (August 12, 2025) and *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From India, Indonesia, and the Lao People's Democratic Republic: Initiation of Less-Than-Fair-Value Investigations*, 90 FR 38736 (August 12, 2025).

⁶⁵ Cash deposit rates for the *China Orders* (A-570-979 and C-570-980) were in effect starting February 25, 2012. Cash deposit rates for the circumvention determinations with respect to Cambodia (A-555-902, C-555-903), Malaysia (A-557-988, C-557-989), Thailand (A-549-988, C-549-989), and Vietnam (A-552-988, and C-552-989) were in effect starting April 01, 2022. Cash deposit rates for the Cambodia (A-555-003, C-555-004), Malaysia (A-557-830, C-557-831), Thailand (A-549-851, C-549-852), and Vietnam (A-552-841, C-552-842) were in effect starting December 04, 2024.

⁶⁶ See 19 U.S.C. § 1517(e); see also 19 C.F.R. § 165.24.

⁶⁷ See also 19 C.F.R. § 165.24(b)(1)(i)-(iii).

Consolidation of the Investigations

CBP is consolidating EAPA investigations 8163, 8167, 8168, and 8169 involving Waaree Americas, Catalyze Holdings, Faraday Solar, and Parliament Solar into a single investigation. The new consolidated (Cons.) case number will be EAPA Cons. Case 8163, and a single administrative record will be maintained. At its discretion, CBP may consolidate multiple allegations against one or more importers into a single investigation, pursuant to 19 C.F.R. § 165.13(b), which provides that the factors that CBP may consider in consolidating multiple allegations include, but are not limited to, whether the multiple allegations involve: 1) relationships between the importers; 2) similarity of covered merchandise; 3) similarity of AD/CVD orders; and 4) overlap in time periods of entries of covered merchandise.⁶⁸ As stated above, current CBP data shows Waaree Americas, Catalyze Holdings, Faraday Solar, and Parliament Solar are consignees for shipments entered into the United States where Waaree is named as the importer of record (IOR). For each consignee, the covered merchandise, the AD/CVD orders, and overlap in time periods of entries of covered merchandise are the same. Because factors warranting consolidation are present in these investigations, CBP is consolidating them and will provide notice pursuant to 19 C.F.R. § 165.13(c).

For future submissions or factual information that you submit to CBP pursuant to this EAPA investigation, please provide a business confidential version and public version, with public summaries, to CBP *via* the EAPA Portal (aka the EAPA case management system (CMS)): <https://eapallegations.cbp.gov>. Documents uploaded to the CMS will constitute service on the parties to this investigation,⁶⁹ and all administrative record documents will be available *via* the CMS. Please note that CBP requires that all documents submitted *via* the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding this investigation, you may contact us at eapallegations@cbp.dhs.gov with “EAPA Cons. Case 8163” in the subject line of your email. Additional information on this investigation, including the applicable statute and regulations, may be found on CBP’s website at: <https://www.cbp.gov/trade/eapa>.

Sincerely,



Victoria Cho
Director, Enforcement Operations Division
Trade Remedy Law Enforcement Directorate
CBP Office of Trade

⁶⁸ See also 19 U.S.C. § 1517(b)(5).

⁶⁹ See 19 C.F.R. § 165.4; see also 19 C.F.R. § 165.23(c) and 19 C.F.R. § 165.26.