

No. 4/5/2018-DGAD  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Anti-Dumping & Allied Duties  
4th Floor, Jeevan Tara building,  
5, Parliament Street, New Delhi -110001


Dated: 28<sup>th</sup> February, 2018

**Trade Notice: 05/2018**

**Subject: Streamlining of the Anti Dumping Investigations Process – Anti-Dumping Questionnaire Format for Producer/Exporter/Related Importer.**

Attention of Trade and Industry is invited to the submissions received from various stakeholders requesting for a revised Anti-Dumping Questionnaire Format for Producer/Exporter/Related Importer. A revised questionnaire was considered necessary for enabling active participation of the producers/exporters/related importer in anti-dumping investigations by submission of complete and comprehensive information.

2. In view of above, a revised Anti-Dumping Questionnaire for Producer/Exporter and related importer, if any is attached herewith. All the interested parties are required to strictly follow the revised Anti-Dumping Questionnaire for the investigations initiated after the date of issuance of this notice.
3. This Trade notice will supersede all previous instructions or Trade Notices, if any, issued by the Directorate with regard to the information to be provided by Producer/Exporter and related importer in anti-dumping investigations.

  
(Sunil Kumar)  
28-2-18

Additional Secretary and Designated Authority

Enclosed: Anti-Dumping Questionnaire for Producer/Exporter/Related Importer

To  
All concerned

**GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE & INDUSTRY  
DEPARTMENT OF COMMERCE**

***ANTI-DUMPING  
QUESTIONNAIRE  
FOR  
PRODUCERS/EXPORTERS EXPORTING  
TO INDIA AND THEIR RELATED  
IMPORTERS' IN INDIA***

**DIRECTORATE GENERAL  
OF  
ANTI DUMPING & ALLIED DUTIES  
Website: [www.dgtr.gov.in](http://www.dgtr.gov.in)  
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**Address:**

**Directorate General of Anti-dumping & Allied Duties (DGAD)  
4th Floor, Jeevan Tara Building,  
5, Parliament Street,  
Patel Chowk,  
New Delhi-110001  
India**

## FORM OF QUESTIONNAIRE

### LEGAL PROVISION

The Sections 9A, 9B and 9C of the Customs Tariff Act, 1975, as amended from time to time, 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, framed thereunder form the legal basis for anti-dumping investigations and for the levy of anti-dumping duties. These laws are based on the Agreement on Anti-Dumping which is in pursuance of Article VI of GATT, 1994.

### GENERAL

1. The questionnaire is to enable the Designated Authority to obtain the information from the interested parties deemed necessary for the present investigation in accordance with Rule 6(4) and 6(5) of the Customs Tariff Rules, 1995.
2. This questionnaire is to be filled in by the producer(s) and / or exporter(s) along with their related entities including importer (s), if any in India. If the related importer is also a user of the subject goods, then such related importer has to fill the user questionnaire. It is in the interest of the producer (s)/ exporter (s) to reply to the questionnaire accurately and adequately and to attach supporting documents, wherever required.
3. The Designated Authority initiates investigation after examination of accuracy and adequacy of the evidence filed by the Domestic Industry in the form of a written application and establishing the case of dumping, injury and the causal link between such dumped imports and alleged injury. Thereafter, a detailed investigation is undertaken before finalizing preliminary and/or final findings. The investigation process includes eliciting information on various parameters from interested parties through questionnaire, and verified if deemed necessary, to the extent possible.
4. The questionnaire is not of a "fill in type" and provides for submission of answers to the questions. The information provided should be strictly as per the questionnaire and preferably in the same order as in the questionnaire and the declaration provided herein must be affixed. Wherever, the statistical and accounting data is required, the formats have been prescribed in the Appendices for presentation of data.
5. All documents and source material submitted in response to this questionnaire must be accompanied by an English translation.
6. All units of measurement and currencies used in Appendices and other information should be clearly identified.
7. In a case where an interested party refuses access to, or otherwise does not provide necessary information within a reasonable period, or significantly impedes the

investigation, the Designated Authority may record its finding on the basis of the facts available to it and make such recommendations to the Central Government as it deems fit under such circumstances as provided in Rule 6(8) of the Customs Tariff Rules, 1995.

#### INSTRUCTIONS FOR FILLING FORMATS

8. The duly filled formats are to be filed along with the response whether you are a producer or exporter or producer and exporter. The entities related to you are also required to participate by giving relevant information as mentioned in subsequent paragraphs.
9. In case you are only a producer of product under consideration which is being exported to India directly or indirectly, you are required to submit the questionnaire response in Part I, Part II and Part III. Also, it should be accompanied by following information as applicable:
  - (i) Any other related producer involved in the production of PUC has to separately furnish information in Part I, II, III;
  - (ii) Any other non-producer related entities involved in export of the PUC are required to submit response in part I and part II along with Appendix 5;
  - (iii) Any related importers in India are required to file response in Part-IV. However, if related importer is also a user of the product under consideration, such related user shall be required to fill User Questionnaire instead of Part-IV.;
  - (iv) Where the goods produced by you are exported to India through an unrelated exporter then such unrelated exporter is required to submit reply in Part-I and II along with Appendix 5 of the questionnaire. In case, any unrelated exporter does not cooperate and does not provide the relevant information, Designated Authority may disregard the information provided by the concerned participating producer(s)/exporters(s). However, Designated Authority may consider the facts and circumstances of each case on merit, before taking such decision.
10. In case you are only an exporter but not a producer of the product under consideration being exported to India; then you are required to fill information in Part-I and II along with Appendix 5. Simultaneously, the un-related Producer of the product under consideration in your response has to file Part I, II and III for acceptance of your response for consideration of specific individual duty. Part-IV in such case shall also be filled, if applicable.
11. In case you are a producer and exporter of product under consideration being exported to India, you are required to submit the questionnaire response in Part I, Part II and Part III, accounting for your total sales in domestic market as well as exports to India and other countries. Part-IV in such case shall also be filled, if applicable.

12. Where domestic sales of the product under investigation in the originating country are made through related party, then details regarding the domestic sales to independent customers by such related party in the originating country needs to be provided and along with information in Appendix-5.
13. An interested party supplying information must ensure that all the information supplied is clearly marked either "Confidential" or "Non-confidential" at the top of each page. Information supplied without any mark shall be treated as non-confidential and the Designated Authority shall be at liberty to allow the other interested parties to inspect any such non-confidential information. Confidential information must be accompanied by non-confidential summary to the extent conducive to summarization. However, if the Designated Authority is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorize its disclosure in a generalized or summary form, it may disregard such information (in accordance with Rule 7 of the Customs Tariff Rules, 1995).
14. A copy of all non-confidential submissions shall be placed in a file, open for inspection by an interested party, on request, participating in the investigation in accordance with Rule 6(7) of the Customs Tariff Rules, 1995 .
15. An interested party supplying the information must ensure that the information supplied should clearly bear /marked name of the company at the top of each page.
16. The certificate at Appendix "A" must be attached with the response. You are also required to fill Appendix "B" in case any person/firm/company is being authorized to represent your interests in the investigation. Further, the legal representative is required to submit a declaration as given in Appendix-C.
17. Please provide two hard copies of Confidential and Non-confidential versions of the responses/submissions along with the soft copy made during the course of anti-dumping investigation. Also provide all write-ups / explanations etc., preferably in MS Word file and all formats/appendix in MS Excel format.

COMPANY NAME:	CONFIDENTIAL <u>VERSION</u> / NON CONFIDENTIAL VERSION (DELETE WHICHEVER IS NOT APPLICABLE)
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<ul style="list-style-type: none"><li>• Investigation :</li><li>• Country(ies) concerned</li><li>• Product under investigation:</li><li>• Period of Investigation (POI):</li><li>• Deadline for response to the questionnaire:</li></ul>
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## QUESTIONNAIRE

### PART-I

#### **SECTION A: GENERAL**

1. Describe the legal form of your company and state the legal statute of your country under which it has been established/registered/incorporated. In case there have been any change in the structure of your company, please elaborate every change in the last three years including POI.
2. List the owner/principal shareholder of your company. State whether any of them are related to any other company engaged in production and sale of the product under investigation, either in your country or any other country including India.
3. List complete address of your main corporate office and your office in India, if any. Provide their telephone, fax numbers and E-mail address. State name, address, telephone, fax numbers and Email address of the principal contact person (or representative/legal representative in India or elsewhere for the purpose of Anti Dumping proceedings).
4. List the factories involved in production of the product under investigation, with complete address, telephone and fax numbers and E-mail address.
5. Provide a list of products produced and/or sold by your company during the POI even if they are not concerned by this proceeding. Give the total production in volume (specify unit of measurement) per product.
6. Outline your company's world-wide corporate structure and affiliations, including parent companies, subsidiaries and all other related companies whether or not involved with the product under investigation along with the names and addresses, telephone, fax numbers and Email address. Specify the activities of each related company. In addition, please specifically identify all related companies which are involved in product under consideration or supply you with raw materials/ utilities used in the manufacture of the product under investigation or on whose behalf you sell the product subject to this proceeding.(In all these cases, please describe the nature of your relationship. State whether you share any board members or senior executives with any of these entities. If so, identify these persons and the nature of their mutual affiliations. Attach copy of any arrangements between the parties).
7. Specify in detail any financial or contractual links and joint ventures with any other company concerning Research and Development, production, sales, licensing, technical and patent agreements for the product under investigation and attach copies of the agreement accompanied by an English translation.

## **SECTION B: PRODUCT DESCRIPTION**

1. Provide a complete set of catalogues and brochures issued by your company (in English or accompanied by English translations) covering all types of the product concerned sold in the domestic and export market.
2. Provide full description including specifications of the product involved in the investigation exported to India and sold in the home market. If you consider that your product, though falling within the product description as defined by Authority, differs from the product under consideration in any way or has specific characteristics or uses which single it out from the product under investigation, please provide detailed information justifying your position. In case you claim that the goods produced/sold in domestic market or to countries other than India are different in physical/ technical/ chemical characteristics from those exported to India, then you are required to give evidence of any such differences and their effect on production costs and selling price.
3. Provide the channel of marketing of goods in your home market and for exports to India. Explain the differences in case you consider that the two are not identical.
4. Provide the detailed information pertaining to sales of goods in domestic market and exports to India should be given individual Product Control Numbers wise ("PCN") (if any proposed by the Authority) for **each unique type and possible combination of product characteristics. The different combinations must, however, be described within the framework of the specified field formats and the instructions given by the Authority.** The PCN will be used to match exported product types with the identical or most comparable types sold in the domestic market.

## **SECTION C: PERFORMANCE STATISTICS**

All figures in this section should be provided in one currency for comparison purposes and all the following appendices should be filled appropriately.

1. Appendix-1 for indicating performance parameters.
2. Appendix- 2 for indicating details of purchased product under consideration from any other producer/supplier. Please indicate the country (ies) of origin and the name(s) of the supplier(s) of the product under investigation from whom purchases and sale have been made by your company and your related entities.

## **PART-II**

## **SECTION D: ACCOUNTING SYSTEM AND POLICIES**

1. State your normal corporate financial accounting period.



2. State whether your accounting practices are in accordance with the Generally Accepted Accounting Principles ("GAAP") of your country. If not so, list the accounting practices, which are not in accordance with the GAAP of your country.
3. Mention in detail about your financial and cost accounting system.
4. Attach an English version of the audited accounts including balance sheet, profit and loss accounts and all reports, notes, footnotes and auditor's opinion to these documents for the last three most recent financial years for your company as well as for those companies related to you who are involved in the marketing or sales of the product concerned.
5. Attach internal financial statements, management reports, standard cost reviews etc., if prepared and maintained for the product under investigation, or for the product category covering the product concerned. Provide copies for the three most recent financial years.
6. State the name & designation of concerned person with complete address, telephone, fax no. Email address, responsible for maintaining the accounting records of the company.

#### **SECTION E: EXPORTS TO INDIA**

The information pertaining to relevant period of Investigation should only be provided. The invoice date should be considered for transaction wise listing in the POI in eight digit form: DD/MM/YYYY.

1. The information pertaining to Direct sales to independent customers in India, direct sales to related customers in India and sales to related/unrelated exporter who are exporting the product to India be furnished in prescribed formats.
2. Provide channel of distribution (wholesaler, distributor, retailer, end-user, etc.) for exports to India. Provide a flow chart.
3. Provide sales negotiation process and how you sell the goods for exports to India.
4. Provide two complete set of documents generated/received for exports to India to unrelated customers. (English translations should be provided if necessary).
5. Provide two complete set of documents generated/received in case of exports to related customers in India and corresponding resale documents by related customers in India to independent customers in India (if applicable). (English translations should be provided if necessary).
6. Provide copies of price lists of sale of product under consideration for exports to India.

7. Describe the details if any post-invoicing/sale discounts or year-end rebates etc given to Indian customers.
8. Provide full information relating to sales of your company for exports to India in accordance with the formats set out in
  - a. Appendix-3A (To unrelated customers in India)
  - b. Appendix-3B (To related customers in India)
  - c. Appendix-3C (To related/ unrelated exporters who have ultimately sold to Indian customers).
9. In case of exports of the product under investigation are made to a related party in India, then Part-IV of this questionnaire should be submitted for each such related company concerned.
10. In case of exports to India are made through a related or unrelated exporter then such related/unrelated exporter is required to submit the Part-I and II of the questionnaire. In addition Appendix-5 (Profitability Statement) also needs to be provided.
11. In case normal value and the export price are claimed and established to be not on a comparable basis, then due allowance in the form of adjustments can be made where prices and price comparability are affected in order to carry out a fair comparison in those cases. You are required to explain in detail each adjustments of your claim.

### **PART-III**

#### **SECTION F: DOMESTIC SALES**

The information pertaining to relevant period of Investigation should only be provided. The invoice date should be considered for transaction wise listing in the POI in eight digit form: DD/MM/YYYY.

1. The information pertaining to sales of product under consideration ( and like articles) to independent customers, sales to related customers and sales from related companies to independent customers in domestic market.
2. Provide channel of distribution (wholesaler, distributor, retailer, end-user, etc.) for sales in the home market. Provide a flow chart or flow diagram.
3. Provide sales negotiation process and how you sell the goods in your home market.
4. Provide two complete set of documents generated/received in case of sales in the home market to unrelated customers. (English translations should be provided if necessary).

5. Provide two complete set of documents generated/received in case of sales in the home market to related customers and corresponding resale documents by related customers to independent customers in the home market. (English translations should be provided if necessary).
6. Provide copies of all price lists for sales in the home market
7. Describe the details if any post invoicing/sale discounts or year-end rebates etc given to domestic customers.
8. Provide full information relating to sales of your company in the home market in accordance with the formats set out in
  - a. Appendix-4A (To unrelated customers)
  - b. Appendix-4B (To related customers)
  - c. Appendix-4C (Resale by related customers to independent customers).
9. It should be ensured that the information furnished by all the related companies is fully reconcilable. In addition, the Appendix 5 is required to be furnished by such related companies.
10. In case normal value and the export price are claimed and established to be not on a comparable basis, then due allowance in the form of adjustments can be made where prices and price comparability are affected in order to carry out a fair comparison in those cases. You are required to explain in detail each adjustment of your claim

## **SECTION G: INFORMATION ON PRODUCTION PROCESS AND COST OF PRODUCTION**

1. Describe your company's production facilities. If production or stages of the production process take place at more than one facility, list all facilities and explain the production activities at the major facilities.
2. Describe whether stages of the production process are subcontracted.
3. Describe the manufacturing process for the products concerned and provide production flow chart. Describe item(s) produced/consumed at each stage.
4. Basis of valuation of raw materials, work-in-process and finished goods inventory valuation methods (e.g., first-in, first-out ("FIFO"), last-in, first-out ("LIFO"), weighted average), etc.
5. Specify the date you use for the exchange rate, e.g. invoice date, shipping date, etc., and the source thereof, e.g. official exchange rate, or other rate used.

6. In the event that any of the accounting methods used by your company have changed over the last three financial years, please explain in detail.
7. Describe the cost accounting system used by your company. Information must include the following:
  - a. General description of the company's cost accounting method relating to the product concerned,
  - b. How do you account for by-products/ wastage, scrap, damaged or sub-standard goods and rework generated at each stage of the production process.
8. Provide the following:
  - (a) List of all raw materials used in the manufacture of product involved.
  - (b) Identify whether the raw materials and utilities consumed for production are purchased or captively produced by the company.
  - (c) In case of imported raw material, please clarify whether there are any import duties and taxes paid on the imported raw material. Whether these import duties have been included in the value of these raw material.
  - (d) Statement of purchase and consumption for all materials and utilities used as per format set out at Appendix-6.
  - (e) Allocation and apportionment of expenses into the product concerned and other products, as per format set out at Appendix-7. The information for company as a whole should reconcile to your financial published accounts.
  - (f) Unit costs to make and sell and profit in domestic and export markets as set out in formats at Appendix-8. In case, there is difference in factory cost for exports to India as compared to that of domestic market and other countries, provide an explanation thereof for the difference.
  - (g) The selling, general and administrative expenses allocated/apportioned for the product concerned, as per format set out at Appendix-9.
  - (h) PCN wise information in Appendix- 10, if required.
  - (i) In case any raw material or utility is purchased from related supplier or captively produced, provide the details of such supplies and state the basis of pricing of the material considered. Explain the pricing considered by you is reflective and representative of a fair market price. Provide purchase prices from independent parties for an identical or comparable raw

material / utility. All the information must be in accordance to the format set out in Appendix-11 (if applicable)

- (j) Explain the basis of interest costs charged for the product concerned. In case the company is a part of a larger group, provide the basis of charging interests.
9. Provide details of any material difference between the production cost data supplied in reply to this questionnaire and costs normally determined by you using your accounting system. In this context, specific reference is required in costing of materials used and capital costs such as cost of funds, depreciation, etc.
10. Provide details of any startup cost adjustment being claimed by the producer.

### **SECTION: I: THIRD COUNTRY INFORMATION**

1. Please furnish information relating to exports to countries other than India (separately for each country). In case the claim of the Normal Value is based on the sales in the home market, formats set out in this questionnaire with respect to exports to third countries may be ignored.

### **PART – IV**

#### **INFORMATION TO BE PROVIDED BY RELATED IMPORTER IN INDIA**

1. Please fill this section, if product under investigation is exported to related importer in India
2. Please supply details of your company:  
Name:  
Address:  
Telephone:  
Fax:  
E-mail:  
Website:  
and indicate the names of the persons to contact and their functions within the company.
3. In case you empowered a legal representative to assist you in this proceeding please give:  
Name of legal representative:  
Address:  
Telephone:

Fax:  
Email:

4. State the legal form of your company and when it was incorporated.
5. List the names of the shareholders during the POI of your company and indicate the percentage share-holding and the activities of these shareholders.
6. Provide a list of all products sold by your company.
7. Attach a copy of the audited accounts including balance sheet, profit and loss accounts and all reports, notes, footnotes and auditor's opinion to these documents for the last two financial years for your company as well as for those companies related to you that are involved in the marketing or sales of the product under investigation.
8. If internal financial statements, management reports, etc. are prepared and maintained for the product under investigation, provide copies for the two most recent financial years.
9. Please indicate the address where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate which records are kept at which location.
10. Explain the company's channels of distribution to customers in India including any related companies involved starting from the factory gate until the first resale to independent customers. Describe the physical flows (inputs and products) and the financial flows (e.g. invoices and payments) involved. Include a detailed flow chart indicating terms of sale and pricing to each category of customer (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including related companies. In case the product under investigation is changed in any way between purchase and resale, please provide the details.
11. Describe each step in the sales negotiation process, from the first point of contact with the purchaser through to any after-sale price adjustments. Explain how sales prices are set and whether sales prices differ between or among grades, types or specifications of the product under investigation or among customers, regions or time periods. Provide copies of all price lists issued or in use during the POI.
12. Provide information on sales of the product under investigation made by the company to customers which are considered to be related. Please take careful notice of the requirement that all related companies involved in the sales of the product under investigation to India have to complete a separate questionnaire
13. Please fill the following Appendix (as applicable)

- (a) Appendix 12 : Details of imports of PUC from subject countries from related parties
- (b) Appendix 13: Details of imports of PUC from subject countries from unrelated parties
- (c) Appendix 14: Details of purchase from domestic suppliers
- (d) Appendix 15 Summary Statement of imports
- (e) Appendix 16: Details of Resale of subject goods.
- (f) Appendix 17: Utilization of product under consideration.
- (g) Appendix 18: Profitability Statement.

**CERTIFICATE BY THE CHIEF EXECUTIVE OF THE  
COMPANY/DIRECTORS/PARTNERS OR THE PROPRIETOR OF THE  
FIRM.**

*(On Letterhead of the Company)*

On behalf of the [name of the producer/exporter/related importer], it is hereby certified that I have read the attached submission of [name of the producer/exporter/related importer] dated \_\_\_\_\_ pursuant to initiation of the Anti-Dumping Investigations against the Product \_\_\_\_\_ originating in or exported from \_\_\_\_\_.

2. It is certified that the information contained in this submission is true, complete and correct to the best of my knowledge and belief. The same is based on the records of the company consistently made by the company. We have neither knowingly and/ or wilfully concealed or misrepresented any material information nor made any material false statements to the Designated Authority. I am fully aware that in the event of any data/ information/ claim found to be contrary to the facts, the Designated Authority would have full discretion to reject our entire submission.

3. I/We also understand that we may be responsible, individually and severally, for the consequences of any deliberate or wilful and/or fraudulent concealment, misdeclaration or misrepresentation by me/us in any manner whatsoever.

Name: \_\_\_\_\_

Signature

Designation: \_\_\_\_\_

Seal

Date: \_\_\_\_\_

Note: If this Certificate is signed by an Authorised Representative other than the Officers referred above, a copy of the authorization from the Competent Officer or the Chief Executive of the Company/ Directors/Partners or the Proprietor of the Firm or the Board of Directors be also attached.



**APPENDIX – B**

**AUTHORISATION LETTER**

We hereby appoint the following person/firm/company in India to represent us in the anti dumping investigation being conducted by the Designated Authority.

(Name, address, telephone, fax numbers and E-mail address of the person/firm who may represent you)

M/s \_\_\_\_\_ (name) is authorised, inter-alia, for the following:

1. To receive communications from the Designated Authority.
2. To make submissions on our behalf.
3. To appear for and on our behalf

(Please strike off whichever activity is not to be authorised)

Date \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name/Title)

**Note:**

- (1) This page should be completed and appended at the beginning of your submission.
- (2) The certificate should be signed by Chief Executive of the Company/Director/Partner or the Proprietor of the firm/duly Authorised Representative of the company/firm filing response to this questionnaire.

**APPENDIX-C**

**DECLARATION BY LEGAL REPRESENTATIVE**

(On Letterhead)

I/We \_\_\_\_\_ counsel/s or legal representative/s to [name of the producer/ company/exporter], certify that I/We have read the attached submission of [name of the producer/ company/exporter] dated \_\_\_\_\_ pursuant to Initiation of the Anti-Dumping Investigations against the Product \_\_\_\_\_ originating in or exported from \_\_\_\_\_

In my/our capacity as a legal representative/s, I/We have explained the basic provisions of the Indian anti-dumping laws to the party including the consequences of any deliberate or wilful and/or fraudulent concealment, misdeclaration or misrepresentation by the said party in any manner whatsoever.

In my/our capacity as an adviser, counsel, preparer or reviewer of this submission, I/We further certify that the information contained in this submission is true, complete and correct to the best of my/our knowledge and belief and that it is based on the records of the company generally/ consistently made by the company and that I/We have not knowingly and/or wilfully made any material false statements to the Designated Authority and am/are not party to any concealment, misdeclaration or misrepresentation by my/our clients.

Name: \_\_\_\_\_

Signature

Designation: \_\_\_\_\_

Name and Membership No. of the professional body  
(e.g. ICAI, ICMAI, Bar Council), if any: \_\_\_\_\_

Seal

Date: \_\_\_\_\_

## Performance Parameters (PUC)

### Appendix-1

Particulars	Unit/ Currency	Year 1	Year 2	Year 3	POI
Installed Capacity					
Production Quantity*					
Capacity Utilization Percentage					
Total Turnover of the Company (All products):					
(a) Domestic Sales					
(b) Export Sales – India					
(c) Export Sales – Other Countries					
Sales Quantity (PUC):					
(a) Domestic Sales					
(b) Export Sales – India					
(c) Export Sales – Other Countries					
(d) Captive Consumption /Transfer					
Sales Value (PUC):					
(a) Domestic Sales					
(b) Export Sales – India					
(c) Export Sales – Other Countries					
(d) Captive Consumption/Transfer					
Sales Realisations per unit (PUC):					
(a) Domestic Sales					
(b) Export Sales – India					
(c) Export Sales – Other Countries					
(d) Captive Consumption/Transfer					
No. of Employees					
Productivity per Day					
Inventory					
Inventory as No. of days of Production					
Inventory as No. of days of Sales					
R&D Expenses					
Cost of Sales per Unit-Domestic Sales at ex-factory level.					
Cost of Sales per Unit- Exports to India at ex-factory level					
Selling Price per Unit- Domestic Sales at ex-factory level.					
Selling Price per Unit- Exports to India at ex-factory level.					
PBIT per Unit- Export Sales to India					
NFA/Investments (Buildings/ Plant & Machinery Etc) in the production of PUC					

\* If the same plant can be used for production of NPUC also, the total production including NPUC needs to be indicated.

**Appendix-2: Details of Purchase and Sale of PUC \***

If exported to India

No.	Product	PCN No. (if Any)	Invoice No.	Date of Invoice	Name of the Supplier (Purchases)	Country	If Related	What relationship	Quantity	Delivery terms (FOB/CIF/CFR)	Unit Price Excluding Tax	Gross Invoice Value	Discount	Net Invoice value	Term of Payment	Whether Exported to India	Sales Invoice Number	Customer Name (Sales)	Quantity	Value		

\* Traded Items





Appendix-3C: Details of exports to India through related/unrelated exporter during POI

If not manufactured by your company, please provide the additional details

No.	Product	PCN No. (if Any)	Invoice No.	Date of Invoice	Name of the Customer	If Related	What relationship	Quantity	Delivery terms (FOB/CIF/CFR)	Unit Price Excluding Tax	Gross Invoice Value	Discount	Net Invoice value	Term of Payment	Ocean Freight	Insurance	Inland Transportation	Port and other related expenses	No. of days of Credit	Credit Cost	Packing Cost	Any other deduction	Whether the goods are manufactured by your company	Name of the Producer/Supplier	Related or not	Country	Quantity	Value	Delivery terms (FOB/CIF/CFR)-Purchase	Payment terms-Purchase	

Appendix-4A: Details of Domestic Sales to unrelated customer during POI

If not manufactured by your company, please provide the additional details

No.	Product	PCN No. (if Any)	Invoice No.	Date of Invoice	Name of the Customer	Quantity	Delivery terms (FOB/CIF /CFR)	Unit Price Excluding Tax	Gross Invoice Value	Discount	Net Invoice value	Term of Payment	Ocean Freight	Insura nce	Inland Transportat ion	No.of days of Credit	Credit Cost	Packi ng Cost	Any other deduction	Whether the goods are manufactured by your company	Name of the Producer/ Supplier	Related or not	Country	Quantity	Value	Delivery terms (FOB/CI F/CFR)- Purchase	Payment terms- Purchase



Appendix-4B: Details of Domestic Sales to related customer during POI

																				If not manufactured by your company, please provide the additional details									
No	Product	PCN No. (if Any)	Invoice No.	Date of Invoice	Name of the Customer	What relationship	Quantity	Delivery terms (FOB/CIF/CFR)	Unit Price Excluding Tax	Gross Invoice Value	Discount	Net Invoice value	Term of Payment	Ocean Freight	Insurance	Inland Transportation	No. of days of Credit	Credit Cost	Packing Cost	Any other deduction	Whether the goods are manufactured by your company	Name of the Producer/Supplier	Related or not	Country	Quantity	Value	Delivery terms (FOB/CIF/CFR)-Purchase	Payment terms-Purchase	

**Appendix-4C: Resale price details of domestic sales to Independent customer by related party of participating producer during POI**

No.	Product	PCN No. (if Any)	Invoice No.	Date of Invoice	Name of the Customer	Quantity	Delivery terms (FOB/CIF/CFR)	Unit Price Excluding Tax	Gross Invoice Value	Discount	Net Invoice value	Term of Payment	Ocean Freight	Insurance	Inland Transportation	No. of days of Credit	Credit Cost	Packing Cost	Any other expense	Name of the Supplier	Invoice No.	Quantity	Value	Delivery terms (FOB/CIF/CFR)-Purchase	Payment terms-Purchase

**Appendix-5 (Profitability Statement)**

Period of Investigation									
Sl.No.	Particulars*	Total company as a whole (for POI)	Share applicable to product under investigation exported to India purchased from related party	Share applicable to product under investigation exported to India purchased from unrelated party	Share applicable to product under investigation (Sales in domestic market in originating country) purchased from related party	Share applicable to product under investigation (Sales in domestic market in originating country) purchased from unrelated party	Share applicable to product under investigation not exported to India or sold in domestic market in originating country	Share not applicable to product under investigation	Basis of allocation/ apportionment
	Purchase Quantity								
	Sales Quantity								
	Cost of Purchase								
	Stock Adjustment								
	Administration expenses								
	Selling & Distribution Cost								
	Depreciation								
	Financial Expenses								
	Other expenses								
	Total expenses								
	Sales revenue								
	Other revenue								
	Total revenue								
	Profit/Loss								

\* You may amend the nomenclature in the above format based on your audited financial statements

**CERTIFICATE**

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above cost data reflects true and fair view of the cost of respective activity/plant/product concerned.

Seal and Signature of Practising Accountant  
Membership No.

Date:  
Place:

STATEMENT OF CONSUMPTION OF RAW MATERIALS (RM) , PACKING MATERIALS (PM) AND UTILITIES USED FOR PUC PRODUCTION

↓ Particulars	FOR PERIOD OF INVESTIGATION																				Previous Accounting Year/Financial Year Actual Consumption	Standard or normative Consumption per unit of production			
	Opening Stock #			Purchases from Related Party			Purchases (Other than from Related Party)			Use of Captively Produced Raw Material for PUC			Closing Stock #			Actual Consumption (A+B+C+D-E)									
	A			B			C			D			E			F				G					
	Qty	Value	Rate	Qty	Value	Rate	Qty	Value	Rate	Qty	Value	Rate	Qty	Value	Rate	Qty	Norms**	Value	Rate	Qty			Norms**	Value	Rate
Specify unit →																									
Production																									
<b>Input Materials (Item wise)</b>																									
RM-1																									
RM-2																									
RM-3																									
RM-4																									
RM-5																									
RM-6																									
Other Raw Materials																									
Packing Material-1																									
Packing Material-2																									
<b>TOTAL OF INPUT MATERIALS</b>																									
<b>Utility (Item wise)*</b>																									
Power																									
Fuel																									
Steam																									
Water																									
Gas																									
Add more...																									
<b>TOTAL OF UTILITIES</b>																									

\* Please indicate "zero", where there is no opening/ Closing stock.

\*\* Norm means per unit actual consumption (i.e. Qty. consumed/ production) during the period.

# Opening stock and Closing stock shall preferably include impact of 'Raw Materials in Work-in-Progress', if any.

In case the raw materials/packing materials/utilities consumed are produced ca[ptively, provide details of cost of production and aqverage sales realisation of those raw materials/inputs seperately

Appendix-7

Sl. No.	Particulars	GL Code	PERIOD OF INVESTIGATION					Basis of allocation/ Apportionment	Previous Financial or Accounting Year FOR PUC (Plant- 1)	Previous Financial or Accounting Year FOR PUC (Plant-2 etc)
			Total (Company as a whole)	Share Applicable to PUC*		Captive input, if any**	Non PUC Total Value			
				(Plant-1) Value	(Plant-2 etc) Value					
A	B	C	D	E	F	G	H	I	J	K
1	Raw Material Consumption*									
2	Utilities Consumption*									
3	Packing Materials Consumed*									
4	Consumable stores and spares/other inputs									
5	Salaries & Wages / Employee cost									
6	Depreciation and Amortization expense									
7	Repair & Maintenance									
8	Research & Development									
9	Other Manufacturing Expenses									
10	Other Manufacturing Overheads (Specify under major heads)									
11	Finance Costs									
12	Other Administration Overheads									
13	Corporate Overheads									
14	Other/Miscellaneous Expenses, if any									
15	Other Income, if any									
16	Income from sale of scrap/by-products									
17	Cost of Production (1 to 16)									
18	Inventory Adjustment									
19	Cost of goods sold (17+18)									
20	Indirect Selling Overheads									
21	Ex-Factory Costs (19+20)									
22	Direct Selling Overheads (23 to 26)									
23	----Commission on Sales									
24	----Freight Outward- Ocean									
25	----Freight Outward- Inland									
26	----Others									
27	<b>COST OF SALES (21+22)</b>									
28	Domestic Sales									
29	Export Sales									
30	Export Incentives (income)									
31	Profit									

Note: There will be one Appendix 7 for entire company. The cost of each major utility and major captive input shall be shown separately.

\* Expenses relevant to each plant/unit of the Company producing PUC shall be shown separately.

\*\* Separate column shall be added for each major utility/captive input used.

The figures given here should be reconciled with figures given in Appendix-5. If required, a reconciliation statement be also attached.

**CERTIFICATE**

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above cost data reflects true and fair view of the cost of respective activity/plant/product concerned.

Place:

Date: Seal and Signature of Practising Accountant  
Membership No.

**STATEMENT OF COST OF PRODUCTION (APPENDIX-8)**

Particulars	Previous Accounting Year									Period of Investigation								
	Total Sales			Domestic Sales			Exports/Sales to India			Total Sales			Domestic Sales			Exports/Sales to India		
	Qty.	Value	Cost per Unit	Qty.	Value	Cost per Unit	Qty.	Value	Cost per Unit	Qty.	Value	Cost per Unit	Qty.	Value	Cost per Unit	Qty.	Value	Cost per unit
1 Raw Material Consumption																		
2 Utilities Consumption																		
3 Packing Materials Consumed																		
4 inputs																		
5 Salaries & Wages / Employee cost																		
6 Depreciation and Amortization expense																		
7 Repair & Maintenance																		
8 Research & Development																		
9 Other Manufacturing Expenses																		
10 (Specify under major heads)																		
11 Finance Costs																		
12 Other Administration Overheads																		
13 Corporate Overheads																		
14 Other/Miscellaneous Expenses, if any																		
15 Other Income, if any																		
16 Income from sale of scrap/by-products																		
17 Cost of Production (1 to 16)																		
18 Inventory Adjustment																		
19 Cost of goods sold (17+18)																		
20 Indirect Selling Overheads																		
21 Ex-Factory Costs (19+20)																		
22 Direct Selling Overheads (23 to 26)																		
23 ----Commission on Sales																		
24 ----Freight Outward- Ocean																		
25 ----Freight Outward- Inland																		
26 ----Others																		
27 COST OF SALES (21+22)																		
28 Sales Value																		
29 Export Incentives (income)																		
30 Profit																		

**Notes**

Please specify the unit, wherever applicable;

A separate statement should be prepared for each grade;

Denote currency and indicate the applicable rate of exchange with US \$.

**CERTIFICATE**

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above cost data reflects true and fair view of the cost of respective activity/plant/product concerned.

Date:

Place:

Seal and Signature of Practising Accountant

Membership No.

Statement of allocation of Selling, General and Administrative Overheads (POI)

Particulars	Total Value				Domestic Market								Exports to India								Exports to Other countries							
	All products				Unrelated customers				Related customers				Unrelated customers				Related customers				Unrelated customers				Related customers			
	Product Under investigation		Other Products		Product Under investigation		Other Products		Product Under investigation		Other Products		Product Under investigation		Other Products		Product Under investigation		Other Products		Product Under investigation		Other Products		Product Under investigation		Other Products	
	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%
Turnover																												
SGA Expenses																												
Direct Selling overheads																												
Financial Expenses																												
Administrative Expenses																												
Other expenses																												
Total SG & A																												

**PCN\* wise summarised Statement of Expenses**

(specify the UOM of quantity and costs)

<b>PCN No.</b>	<b>Production Quantity</b>	<b>Sales Quantity</b>	<b>Total Raw Material Cost</b>	<b>Total cost of Utilities</b>	<b>Total Direct Labour Cost</b>	<b>Other Expenses</b>	<b>Total Cost</b>
<b><u>Unit</u></b>							
<b>Total</b>							

*\* PCNs could be identified on the basis of difference in technical characteristics like performance, physical features, price, cost and usage differences etc. In general parlance, the PCNs get identified as grades, types and forms etc.*

**CERTIFICATE**

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above cost data reflects true and fair view of the cost of respective PCNs for production of the PUC concerned.

Date:

Seal and Signature of Practising Accountant

Place:

Membership No.



**APPENDIX-11**

**Details of Related Party Transactions for production and sale of PUC or any of its inputs**

(Amount in Rs)

Sl. No.	Particulars (Nature of Transaction)	Unit	Quantity	Rate per unit	Total Transfer Price	Basis of pricing	Whether the transaction is at Arm's Length Price*	Cost per unit, if transaction is not at arm's length price	Comparable Arm's Length Price, if available

Note: All major transactions having impact on cost of PUC be indicated.

\*Arm's length transaction means a transaction conducted between two related parties without any special compensatory/preferential consideration as if they were unrelated and without any conflict of interest.

**CERTIFICATE**

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards/Other Relevant Regulations as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above data reflects true and fair view of the respective transactions used for production/sale of the PUC concerned.

Date:

Seal and Signature of Practising Accountant

Place:

Membership No.

Information relating to imports in India during period of investigation from related party - Appendix 12

Sr. No.	Country	Description of Product	PCN (if Any)	Supplier's Name	Invoice No.	Invoice Date	Bill of Entry No.	Bill of Entry Date	Quantity	Invoice Value USD	Delivery Terms	Rebate / Discount / Commission	Ocean Freight	Ocean Insurance	CIF Value	Exchange Rate	CIF Value (Rs)	Custom Duty	Other duty and taxes
---------	---------	------------------------	--------------	-----------------	-------------	--------------	-------------------	--------------------	----------	-------------------	----------------	--------------------------------	---------------	-----------------	-----------	---------------	----------------	-------------	----------------------

Note:

Copy of invoice and bill of entry of sample imports to be attached.

**Information relating to imports in India during period of investigation from unrelated party -Appendix 13**

Sr. No.	Country	Description of Product	PCN (if Any)	Supplier's Name	Invoice No.	Invoice Date	Bill of Entry No.	Bill of Entry Date	Quantity	Invoice Value USD	Delivery Terms	Rebate / Discount / Commission	Ocean Freight	Ocean Insurance	CIF Value	Exchange Rate	CIF Value (Rs)	Custom Duty	Other duty and taxes
---------	---------	------------------------	--------------	-----------------	-------------	--------------	-------------------	--------------------	----------	-------------------	----------------	--------------------------------	---------------	-----------------	-----------	---------------	----------------	-------------	----------------------

Note: Copy of invoice and bill of entry of sample imports to be attached.

Information relating to purchases from domestic supplier during period of investigation -Appendix 14

Sr. No.	Description of Product	PCN (if Any)	Supplier's Name	Invoice No.	Invoice Date	Quantity	Invoice Value	Delivery Terms	Rebate / Discount / Commission
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Note: Copy of invoice of sample transaction to be attached.

**Country - Wise details of import (from subject as well as non subject countries) - Appendix 15**

Sr. No.	Country	2nd Previous Financial Year		1st Previous Financial Year		POI		Remarks
		Qty	Value	Qty	Value	Qty	Value	
1	2	3	4	5	6	7	8	9
	<b>TOTAL</b>							

Note: Indicate the value in contracted currency and give rate of exchange

**Information relating to resale of subejct goods in India during period of investigation - Appendix 16**

Sr. No.	Descripti on of Product	PCN (if Any)	Customer Name	Invoice No.	Invoice Date	Quantity	Invoice Value USD	Delivery Terms	Rebate / Discount / Commission	Other duty and taxes	Name of the supplier	Country of origin	Corresponding Supplier Invoice no. ( if available)
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Note: Copy of invoice of sample transaction to be attached.

Appendix 17

Report inventory and utilisation of product under consideration

Particulars	2nd Previous Financial Year			1st Previous Financial Year			POI		
	Qty	Rate	Value	Qty	Rate	Value	Qty	Rate	Value
1	2	3	4	5	6	7	8	9	10
I. Utilisation of product under consideration									
Opening Stock									
Add: Import									
Add: Domestic product									
Less: Closing Stock									
<b>Utilisation ( I )</b>									
II. Break - up of utilisation									
( 1 ) Product Sold									
(a) Domestic									
(b) Exported									
( 2 ) Product used for captive consumption									
(a) Use for End product sold domestically									
(b) Use for End product exported									
(c) Losses / wastages etc.									
Total									

**Appendix 18 (Profitability Statement)**

Period of Investigation

Sl.No.	Particulars*	Total company as a whole (for POI)	Share applicable to product under investigation imported in to India purchased from related party	Share applicable to product under investigation imported in to India purchased from unrelated party	Share applicable to product under investigation purchased from domestic suppliers	Share not applicable to product under investigation	Basis of allocation/ apportionment
	Purchase Quantity						
	Sales Quantity						
	Cost of Purchase						
	Stock Adjustment						
	Administration expenses						
	Selling & Distribution Cost						
	Depreciation						
	Financial Expenses						
	Other expenses						
	Total expenses						
	Sales revenue						
	Other revenue						
	Total revenue						
	Profit/Loss						

\* You may amend the nomenclature in the above format based on your audited financial statements

**CERTIFICATE**

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above cost data reflects true and fair view of the cost of respective activity/plant/product concerned.

Date:  
Place:

Seal and Signature of Practising Accountant  
Membership No.