

F.No. 8/3/2021-DGTR  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Trade Remedies  
4<sup>th</sup> Floor, Jeevan Tara building,  
5, Parliament Street, New Delhi -110001

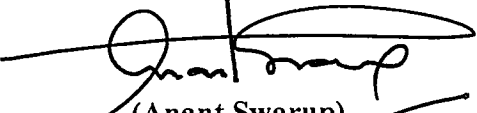
Dated: 29<sup>th</sup> July, 2021

**Trade Notice No.: 06/2021**

**Subject: Simplification of exporter's questionnaire to be filed by foreign producer(s) / exporter(s) in Anti-Dumping investigation- reg.**

Attention of all members of Trade and Industry is invited to the existing exporter's questionnaire to be filed by foreign producer(s) / exporter(s) in Anti-Dumping investigation.

2. There were representations from foreign producers/ exporters or their representatives in India with regard to difficulties being faced by them in complying with existing requirements. To ascertain the difficulties faced by them, stakeholder consultations were also held.
3. Accordingly, in response to their demands as also to fulfil the objective of reduction of compliance burden for citizens and business, the existing exporter's questionnaire has been simplified. Requirement of non-essential and repetitive information has been dispensed with. Some appendices have been deleted, some modified and some others merged.
4. The modified exporter's questionnaire proforma along with revised appendices to be filed by foreign producer(s)/ exporter(s) is enclosed herewith.
5. Henceforth, foreign producer(s)/ exporter(s) shall use the new/revised formats specified above. The instructions contained in this trade notice supersedes all previous instructions or Trade Notices, issued by the Directorate on this subject.

  
(Anant Swarup)  
Designated Authority



सत्यमेव जयते

**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 TRADE REMEDIES**

**Website: <https://www.dgtr.gov.in>**

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**Address:**

**Directorate General of Trade Remedies (DGTR)**

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 (“AD Rules”), 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 AD Rules.
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 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 relevant formats have been prescribed.
4. All documents and source material submitted in response to this questionnaire must be in English .
5. All units of measurement and currencies used in Appendices and other information should be clearly identified.
6. 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 AD Rules.
7. 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.

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8. -In case-you are a producer and exporter-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) In case of non-market economy countries, where the participating producers/exporters have not claimed market economy treatment, only those related producers involved in the production of PUC whose product has been exported to India are required to-furnish information in Part I, II and III;
- (ii) In case of market economy countries, all related producers involved in the production of PUC, irrespective of whether their product has been exported to India or not, are required to furnish information in Part I, II and III;
- (iii) 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**;
- (iv) 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;
- (v) 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.

9. 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.

10. 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.

11. 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 nonconfidential 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 AD Rules).

12. A copy of all non-confidential submissions shall be placed in public file, open for inspection by an interested party, on request, participating in the investigation in accordance with Rule 6(7) of the AD Rules.

13. 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.

14. 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**.

15. 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/appendices in MS Excel format.

16. The Designated Authority may carry out verification to examine the records of your company and to verify the information provided in this questionnaire

<b>COMPANY NAME:</b>	<b>CONFIDENTIAL VERSION / NON-CONFIDENTIAL VERSION</b>  <b>(Delete whichever is not applicable)</b>
<ul style="list-style-type: none"><li>• <b>Investigation:</b></li> <li>• <b>Country(ies) concerned</b></li> <li>• <b>Product Under Investigation:</b></li> <li>• <b>Period of Investigation (POI):</b></li></ul>	

## 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 changes 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.
6. Outline your company's 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)-
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 product under consideration purchased from any other producer/supplier and exported to India. Please indicate the country(ies) of origin and the name(s) of the supplier(s) of the product under consideration from whom such purchases have been made by your company.



## **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
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.

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

1. 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 DD/MM/YYYY format.
2. Provide channel of distribution (wholesaler, distributor, retailer, end-user, etc.) for exports to India. Provide a flow chart.
3. Provide two complete set of documents generated/received for direct exports to India to related and/or unrelated customers and corresponding resale documents by related customers to independent customers in India (if applicable). (English translations should be provided if necessary).
4. Provide two complete set of documents generated/received in case of exports through related/ unrelated traders and corresponding resale documents by related customers to independent customers in India (if applicable). (English translations should be provided if necessary).
5. Provide copies of price lists of sale of product under consideration for exports to India.
6. Describe the details if any post-invoicing/sale discounts or year-end rebates etc. given to Indian customers.

7. 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/ related customers in India)
  - b. **Appendix-3B** (To related/ unrelated exporters who have eventually sold to Indian customers).
8. 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.
9. In case exports to India are made through a related or unrelated exporter/ trader 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.
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 adjustments of your claim.

## PART-III

### SECTION F: DOMESTIC SALES

1. 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 DD/MM/YYYY format.
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 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).
4. 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).
5. Provide copies of all price lists for sales in the home market.
6. Describe the details if any post invoicing/sale discounts or year-end rebates etc. given to domestic customers.
7. 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** (Resale by related customers to independent customers).
8. 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.
9. 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 substandard 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. Attach the Bill of Material (BOM).
  - (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 provide the country of origin and names of suppliers..
  - (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) PCN wise information in **Appendix-9**, if required.

- (h) 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-10** (if applicable).
  - (i) 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 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/firm:  
  
    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 authorized 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 organization and when it was incorporated.
5. List the names of the shareholders during the POI of your company 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
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. 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.

10. Provide copies of all price lists issued or in use during the POI.
11. 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.
12. Please fill the following appendices (as applicable)
  - (a) **Appendix-11**: Details of imports of PUC from subject countries from related /unrelated parties
  - (b) **Appendix-12**: Details of purchase from domestic suppliers
  - (c) **Appendix-13**: Summary Statement of imports
  - (d) **Appendix-14**: Details of Resale of subject goods.
  - (e) **Appendix-15**: Utilization of product under consideration (Previous Years to be removed).
  - (f) **Appendix-16**: 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 Investigation 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 willfully 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 willful and/or fraudulent concealment, mis-declaration or misrepresentation by me/us in any manner whatsoever.

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

Signature

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

Seal

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

Note: If this Certificate is signed by an Authorized 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.



**AUTHORISATION LETTER**

**(On Letterhead)**

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 authorized, 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 authorized)

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 Authorized Representative of the company/firm filing response to this questionnaire.

**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 willful and/or fraudulent concealment, mis-declaration 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 willfully made any material false statements to the Designated Authority and am/are not party to any concealment, mis-declaration 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)**

Particulars	Unit/ Currency	3rd Previous Year	2nd Previous Year	1st Previous Year	POI
Installed Capacity					
Production Quantity-PUC					
Production Quantity-NPUC					
Capacity Utilisation Percentage					
<b><u>Total Turnover of the Company (All Products):</u></b>					
(a) Domestic Sales					
(b) Export Sales-India					
(c) Export Sales-Other Countries					
<b><u>Sales Quantity(PUC):</u></b>					
(a) Domestic Sales					
(b) Export Sales-India					
(c) Export Sales-Other Countries					
(d)Captive Consumption/Transfer					
<b><u>Sales Value (PUC):</u></b>					
(a) Domestic Sales					
(b) Export Sales-India					
(c) Export Sales-Other Countries					
(d)Captive Consumption/Transfer					
<b><u>Sales realisation per Unit (PUC):</u></b>					
(a) Domestic Sales					
(b) Export Sales-India					
(c) Export Sales-Other Countries					
(d) Captive Consumption/Transfer					

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

**Details of Purchase and Sale of PUC exported to India during the POI\***

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	<u>Details of Indian Customers</u>			
																Sales Invoice Number	Customer Name (Sales)	Qty	Value

\*Traded Items

**Details of direct exports to India 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	Qty	Delivery terms (FOB/ CIF/ CFR)	Unit Price Excluding Tax	Gross Invoice Value	Discount	Net Invoice Value	Exchange Rate	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	Qty	Value	Delivery terms (FOB/ CIF/ CFR) - Purchase	Payment Terms- Purchase	

**Details of exports to India through related/unrelated exporter during POI**

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	Exchange Rate	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	If not manufactured by your Company, please provide the additional details.							Delivery terms(FOB/CIF/CFR)-Purchase	Payment Terms-Purchase							
																								Whether the goods are manufactured by your Company	Name of the producer/Supplier	Related or not	Country	Qty	Value										

**Details of Domestic Sales to related/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	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	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	Qty	Value	Delivery terms (FOB/CIF/CFR)-Purchase	Payment Terms-Purchase		

**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.	Qty	Value	Delivery terms (FOB/CIF/CFR)-Purchase	Payment Terms-Purchase



## (Profitability Statement)

SI. 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								

\* The nomenclature in the above format may be amended based on the audited financial statements.

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

Particulars	Cost of Consumption of Raw Materials (RM), Packing Materials (PM) and Utilities used for PUC Production																							Previous Accounting Year/Financial Year Actual Consumption (2019)-PUC	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) (for Plant/Company)				Actual Consumption (A+B+C+D-E)-PUC							
	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	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																											
Any Other																											
<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 captively, provide details of cost of production and average sales realisation of those raw materials/inputs separately.

**Allocation and apportionment of expenses**

Sl.No.	Particulars	GL Code	POI					Previous Financial or Accounting Year	
			Total (Company as a whole)	Share Applicable to				Total (Company as a whole)	For PUC* (Plant-1)
				PUC* (Plant-1)	Captive input/utility, if any**	Non PUC Total Value	Basis of allocation/ Apportionment		
A	B	C	D	E	G	H	I	J	H
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+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.

**STATEMENT OF COST OF PRODUCTION**

S. No.	Particulars	Previous Accounting Year									Period of Investigation									
		Total Sales			Domestic Sales			Export/Sales to India			Total Sales			Domestic Sales			Export/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	
	<b>Installed/Rated Capacity (Quantity)</b>																			
	<b>Production (Quantity)</b>																			
	<b>Capacity Utilisation (%)</b>																			
	<b>Total Sales (Quantity)</b>																			
	<b>Domestic Sales (Quantity)</b>																			
	<b>Sales to India (Quantity)</b>																			
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+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																			

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 \$

**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>Sales Value</b>	<b>Total Raw Material Cost</b>	<b>Conversion Costs</b>	<b>Total Cost</b>
<b><u>UOM</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 PCN'S get identified as grades, types and forms etc.

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

(Amount in.....)

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

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.

Information relating to imports in India during Period of Investigation

Sr. No.	Country	Description of Product	PCN (if Any)	Supplier's Name	Whether related	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

<b>Sr. No.</b>	<b>Description of Product</b>	<b>PCN (if Any)</b>	<b>Supplier's Name</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Quantity</b>	<b>Invoice Value</b>	<b>Delivery Terms</b>	<b>Rebate/ Discount/ Commission</b>

Note: Copy of invoice of sample transaction to be attached







**Report Availability 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
<b><u>Availability of PUC:</u></b>									
Opening Stock									
Add: Import									
Add: Domestic Purchase									
Less: Closing Stock									
<b><u>Break - up of Utilisation of PUC:</u></b>									
( 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.									

Profitability Statement

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						

\*The nomenclature in the above format may be amended based on the audited financial statements.