

No. 4/02/2018-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: 1<sup>st</sup> February, 2018

**Trade Notice: 02/2018**

**Subject: Streamlining of the Anti Dumping Investigations Process – New information/Revision in existing formats of domestic industry’s petition to avoid delays.**

Attention of Trade and Industry is invited to the existing domestic industry’s questionnaire and to state that the following revised formats should be submitted by the domestic industry while filing the petition to avoid delays caused by subsequent requests for additional information:

S.No.	Format Number	Brief Description
1	A	Statement of Consumption of Raw Materials, Packing Materials and Utilities
2	B	Statement of Raw Material Consumption
3	C	Allocation and Apportionment of Expenses
4	D	Statement of Consumption of Utilities
5	E	Statement of Sales Realisations
6	F	Certificate by the Chief Executive or a duly authorised representative of the Domestic Industry
7	G	Declaration by Legal Representative
8	H	Performance Parameters of Domestic Industry
9	I <sup>\$\$</sup>	PCN wise summarised Statement of Expenses
10	J	Related Party Transactions
11	K <sup>#</sup>	Calculation of Capital Employed
12	L	Calculation of claimed NIP

# *Seperate Format shall be submitted for opening amount of capital employed as well as closing balance of capital employed during POI.*

\$\$ *Format will be submitted only if PCNs have been suggested by the Domestic Industry in the petition along with the parameters and basis of the suggested PCNs. However, the final decision on PCNs identification/methodology vests with the Designated Authority, who will take decision after receiving comments from all the stakeholders, in response to the Initiation Order.*

2. Henceforth, Petitioner/Domestic Industry shall use the new/revised formats specified above. There is no change in existing domestic industry’s questionnaire except the revision in formats as detailed in paragraph 1 above.

3. The above procedure will supersede all previous instructions or Trade Notices, if any, issued by the Directorate with regard to the petition to be submitted by the Petitioner/Domestic Industry requesting for initiation of anti-dumping investigations.

  
(Sunil Kumar)

Additional Secretary and Designated Authority

Enclosed: Formats A to L

To  
All concerned



STATEMENT OF RAW MATERIAL CONSUMPTION

Particulars	Unit	Standard or normative Consumption per unit of production	Actual Consumption per unit of production				Average Rate for POI
			Year 1	Year 2	Year 3	POI	
Raw Materials (Item Wise)							
Total Cost per unit of production Considering Rates for the investigation period (POI)							



17	Freight Outward												
18	Advertisement												
19	Export-related Expenses												
20	Other Selling & Distribution Overheads												
21	Corporate Overheads												
22	Allocation of Common Utilities (total of column 10), if any												
23	Other/Miscellaneous Expenses, if any												
24	Other Income, if any												
25	Income from sale of scrap/by-products												
A	<b>COST OF SALES (1 TO 25)</b>			<b>NIL</b>									
26	Domestic Sales												
27	Export Sales												
28	Export Incentives (income)												
29	Profit												
30	Cost of Production (excluding 15.16.17,19 and other non-allowable expenses)												

Note: There will be one Format C 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.

#### 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:

Seal and Signature of Cost Accountant

Place:

Membership No.

STATEMENT OF CONSUMPTION OF UTILITIES

Particulars	Unit	Standard or normative Consumption per unit of production	Actual Consumption per unit of production				Average Rate for POI
			Year 1	Year 2	Year 3	POI	
Major Utilities (Item Wise)							
Total Cost per unit of production Considering Rates for the investigation period (POI)							

Format "E"

**STATEMENT OF SALES REALISATIONS**

(Amount in Rs.....)

Year Sold	Unit	Quantity Sales	Gross Sales Realisations (incl. excise/VAT)	Gross Sales Realisations (excl. excise/VAT)	Gross Commission	Discounts / Duty	Others, if any	Net Sales Realisation(excl. excise/VAT)	Net Sales Realisation per unit
POI									
Year 3									
Year 2									
Year 1									

Note: In case PCNs are suggested by the Domestic Industry, the aforesaid information be furnished PCN wise.

**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/ company constituting the Domestic Industry], it is hereby certified that I have read the attached submission of [name of the producer/ company constituting the Domestic Industry] dated \_\_\_\_\_ pursuant to request for 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.



**DECLARATION BY LEGAL REPRESENTATIVE**

(On Letterhead)

I/We \_\_\_\_\_ counsel/s or legal representative/s to [name of the producer/ company constituting the Domestic Industry], certify that I/We have read the attached submission of [name of the producer/ company constituting the Domestic Industry] dated \_\_\_\_\_ pursuant to request for 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 of Domestic Industry (PUC)**

Particulars	Unit	Year 1	Year 2	Year 3	POI
Installed Capacity					
Production Quantity*					
Capacity Utilization Percentage					
Average Industry Norm for Capacity Utilisation, if any					
Sales Quantity: (a) Domestic Sales- Small Scale Industry** (SSI) (b) Domestic Sales – Other than SSI (c) Export Sales (d) Captive Consumption					
Sales Value: (a) Domestic Sales – SSI (b) Domestic Sales – Other than SSI (c) Export Sales (d) Captive Consumption					
Sales Realisations per unit: (a) Domestic Sales – SSI (b) Domestic Sales – Other than SSI (c) Export Sales (d) Captive Consumption					
No. of Employees					
Productivity per Day					
Average Industry Norm for Productivity per day, if any					
Inventory					
Inventory as No. of days of Production					
Inventory as No. of days of Sales					
Average Industry Norm for Inventory, if any					
R&D Expenses					
Funds Raised: (a) Equity (b) Loans and Advances (c) Working Capital (d) Other, if any					
Cost of Sales per Unit-Domestic Sales (excluding outward freight, outward insurance etc.					
Cost of Sales per Unit- Exports					
Selling Price per Unit- Domestic Sales (excluding excise duty or GST whichever is applicable)					

PBIT per Unit- Domestic Sales					
Total Profit before Interest and Tax – Domestic Sales					
Interest / Finance Cost – Domestic Sales					
Depreciation and Amortisation Expense					
Other non-cash expenses					
Cash Profits					
Average Capital Employed					
PBIT as % of Avg.Capital Employed					
Average Industry Norm for PBIT as % of Avg. Capital Employed, if any					

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

\*\* Small Scale Industries (SSI) means a micro enterprise/small enterprise or a medium enterprise as defined in The Micro, Small and Medium Enterprises Development Act, 2006

#### **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 data reflects true and fair view for production and sales of the PUC concerned as per the books of accounts maintained by the Company.

Date:

Seal and Signature of Cost Accountant

Place:

Membership No.

**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:

Place:

Seal and Signature of Cost Accountant

Membership No.

**FORMAT – J**

**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 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 Cost Accountant

Place:

Membership No.

**Calculation of Capital Employed**  
**Working capital (WC)**

FORMAT – K

S. No.	Components of WC (Head Wise)	Company as a whole (reconciled with Audited/ Certified Accounts)	NPUC Claimed (Amount)	PUC claimed (Amount)- Plant wise	Basis of Allocation Between NPUC and PUC

**Net Fixed Assests (NFA)**

S. No.	Components of NFA (Head wise)	Company as a whole (reconciled with Audited /Certified Accounts)	*Impact of Revaluation of Asset, if any (Amount)	NPUC Claimed (Amount)	PUC Claimed (Amount)- Plant wise	Basis of Allocation between NPUC and PUC
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	<b>Grand Total</b>					

\*Increase in NFA value due to revaluation shall be shown separately in Column D above, as the impact of revaluation shall not be considered for return purposes.

**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 data reflects true and fair view of the Capital Employed for production of the PUC concerned.

Date:

Seal & Signature of Cost Accountant  
Membership No.

**Non-Injurious Price**

Computation of optimum production of (Name of concerned DI)- Plant wise:

Period	Installed Capacity	Production	Capacity Utilization	Optimum production
POI				
Year 3				
Year 2				
Year 1				

**Plant wise**

Particulars	Claimed NIP of PUC	
	Value (Rs. In -----)	Cost per unit (Rs./----)
Cost of Major Raw Materials Consumed		
Cost of Other Raw Materials Consumed		
Cost of Primary Packing Materials Consumed		
Consumable stores and spares/ other inputs		
Cost of Direct Utilities consumed (power, fuel, steam, water, gas, etc.)		
Salaries & Wages/ Employee Cost		
Depreciation and Amortization expense		
Repair & Maintenance		
Research & Development		
Bank Charges		
Finance Costs		
Other Administration Overheads		
Advertisement		
Other Selling & Distribution Overheads		
Corporate Overheads		
Other/ Miscellaneous Expenses, if any		
Other income, if any		
<b>Cost of Sales</b>		
Return		
<b>Non Injurious Price</b>		

Note: Raw material cost and utilities shall be allowed subject to optimisation – Format B and D

**Return (@ 22% on Capital Employed)**

NFA-Opening	
NFA-Closing	
Average NFA	
Average Working Capital – Company	
Working capital for Product	
Cost of sales	
Depreciation	
Cost of sales excl. dep	
%of working capital in cos	
Net fixed asset per unit	
Cost of production	
Depreciation	
Cost of production excluding depreciation	
Working capital per unit	
Capital employed	
Return (@ 22% on Capital Employed)	
Less Interest considered	
Net Return	