

Questionnaire for Exporters

A. INTRODUCTION

1. The purpose of this questionnaire is to obtain the information deemed necessary for the purpose of these investigations.
2. The reference to “Product under Consideration” (Also referred to as “PUC”) for the purposes of this investigation refers to the product under consideration as defined in the earlier investigation [F. No. 15/04/2014-DGAD 12.10.2015] and on which anti-dumping duties are in force.
3. “Product under Investigation” for the purposes of this investigation refers to and means the product which is imported into India and is alleged to be circumventing the duties in force (Also referred to as “PUI”).

Product under Consideration:

“Cold-rolled Flat products of stainless steel of the width of 600 mm upto 1250mm of all series further worked then Cold rolled (cold reduced) with a thickness of up to 4mm including widths upto 1280mm (1250mm width + 30mm tolerance) for mill edge products and 1254mm (1250mm width + 4mm tolerance) for trim edge excluding the following:

- i. The subject goods of width beyond 1250 mm (plus tolerances).
- ii. Grades AISI 420 high carbon, 443, 441, EN 1.4835, 1.4547, 1.4539, 1.4438, 1.4318, 1.4833 and EN 1.4509
- iii. Product supplied under Indian Patent No. 223848 in respect of goods comprising Low Nickel containing Chromium-Nickel Manganese-Copper Austenitic Stainless steel and representing Grades YU 1 and YU 4, produced and supplied by M/s Yieh United Steel Corp (Yusco) of Chinese Taipei (Taiwan)”

Product under Investigation:

Cold-rolled Flat products of stainless steel of the same description as the Product under Consideration but having widths above those described and covered under the scope of the Product under Consideration.

The Product under Investigation and Product under Consideration concerned are classifiable under Chapter 72 of the Customs Tariff Act, 1975 under the Sub-heading 7219.31, 7219.32, 7219.33, 7219.34,

7219.35 and 7219.90. The Customs classification is indicative only and not binding on the scope of this investigation.

4. Please note that the list of questions and documents requested is not exhaustive. During the course of the investigations, the Authority may seek additional information and clarifications as may be considered necessary. All other relevant evidence showing that the company is not engaged in circumvention practices should be provided by the respondents within the prescribed time limits.

B. General Instructions:

Responding exporters are requested to read the following instructions carefully while preparing their responses to the questionnaire.

1. Answer questions in the order presented in the questionnaire. Listed information and tables should conform to the requested formats and should be clearly labelled. Please note that the language of the prescribed questionnaire should not be altered under any circumstances.
2. All worksheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records, must be retained for subsequent inspection during the on-the-spot investigation. To facilitate verification, identify sources and specify where the source documents are maintained. During the verification, you should be prepared to substantiate all information you had submitted. Every part of the response should be able to be traced to regular company documents in the ordinary course of business.
3. All documents and source material submitted in response to this questionnaire must be accompanied by English translation.
4. It is essential to the investigation that information be submitted electronically in an accessible and editable format.
5. Although the questionnaire is addressed to your company/establishment, it must be clearly understood that all subsidiaries and / or related companies / entities are also party to the proceedings. Detailed questions about your corporate structure are also included as part of this questionnaire.
6. Where a parent, subsidiary or any other related entity located in the India is involved in the production, sales, marketing or support service of the product under consideration and/or product under investigation to

the India, a separate questionnaire has to be completed for each such related company concerned.

7. Where a parent, subsidiary or any other related company located outside India is involved in the sales of the product under consideration or product under investigation domestically or to India or is producing the product under consideration or product under investigation, this questionnaire has to be completed separately by each such entity / company in question.
8. Identify clearly all units of measurement and currencies used in tables, lists and calculations. Apply the same measurement consistently throughout your questionnaire response.
9. It must be clearly understood that if any party knowingly and/or willfully conceals or misrepresents any material information or makes any false statements to the Authority or the data/information/claim is found contrary to the facts, the Authority would have full discretion to reject our entire submission and base its decision on the best information available.
10. If a question does not apply to you, please clearly explain as to why this is the case.
11. Unless otherwise specified, all replies should relate to the period of investigation which is July 2014 to September 2015.
12. Please note that the Instructions contained in the Main Exporters Questionnaire as well as the various Trade Notices issued shall *mutatis mutandis* apply to this questionnaire also. It may also be noted that for the purpose of this investigation, information relating to volume of exports to India shall not be allowed to be kept confidential.

CERTIFICATIONS:

1. If you have appointed a legal representative/s to assist you in these proceedings, please submit a duly signed Authorization Letter as per Format A. The legal representative should provide declaration as prescribed in Format B.
2. A verification certificate in the format prescribed in Format C must be filed along with the questionnaire response duly signed by the Chief Executive of the company or an authorized representative.

C. GENERAL INFORMATION

1. Name of your establishment/company (firm)

Address:

Telephone:

Fax:

Web address:

2. Names of the persons to contact and their functions within the company:

Contact person:

Designation:

Function:

Telephone:

E-mail:

Fax:

Mobile No.:

3. Details of the Legal representative/s

If you have appointed a legal representative/s to assist you in these proceedings, please provide the following details:

Name:

Address:

Designation:

Telephone:

E-mail:

Fax:

Mobile No.:

Please submit a duly signed Authorization Letter as per Format A in original.

4. Corporate Information:

- i. State the legal form of your company.
- ii. Give a brief history of your company (e.g. date of formation, country of registration, etc).
- iii. List each shareholder in your company who owned more than 5% of the shares during the period of investigation, and list the activities of these shareholders in the following table:

Name of shareholder	% of shareholding	Activity of shareholder

- iv. Supply a diagram outlining the internal hierarchical and organizational structure of your company. The diagram should show all units involved in the production, sales and distribution of the product under consideration or product under investigation in both the domestic and export markets.
- v. Please indicate the address of all your production facilities.
- vi. Provide a list of all products produced and/or sold by your company. Please specify which of these products falls under Product under consideration and which product falls under Product under Investigation.
- vii. Outline your company's world-wide corporate structure and affiliations, including parent companies, subsidiaries or other related companies. For this purpose you may supply a chart.
- viii. Provide, for all countries, the names and addresses, telephone and facsimile numbers of all subsidiaries or other related companies that are involved with the product under consideration or the product under investigation. Specify the activities of each related company. In addition, please identify all related companies that supply you with inputs used in the manufacture of the product under investigation or on whose behalf you sell the product under investigation. Specify what percentage share-holding your company owns in each of these entities and what percentage of share-holding each of these entities owns in your company.
- ix. In all cases, please describe the nature of your relationship. State whether you share any board members or senior executives with any of those entities. If so, identify these persons and the nature of their mutual affiliations. Attach copies of any arrangements between the parties.
- x. Specify in detail any financial or contractual links and joint ventures with any other company concerning production, sales, licensing, technical and patent agreements for the product under consideration or product under investigation.

D. SALES

1. Provide the information in relation to your total turnover (in volume terms) of the company in relation to product under consideration and product under investigation in the format prescribed in **Appendix D.1**.
2. Please indicate as to how your accounting system allows you to distinguish between the PUC and the PUI. Also elaborate as to how the same can be verified by the Authority if considered necessary.
3. Please provide details of all transactions relating to PUC as well as PUI in the domestic market and to India as per **Appendix 1** and **Appendix 2** respectively. Please note that each transaction should be clearly indicated as PUC or PUI, as the case may be in the column so designated.
4. Please provide the details of the sales made to domestic market, to India and to the third countries in the format prescribed in **Appendix D.1** for PUC as well as PUI.
5. In the event your sales are through related parties, please give details of all such related parties irrespective of their location. You should specifically elaborate the nature of such relationship and its impact on the pricing decisions.
6. Explain your company's channels of distribution in the domestic market as well as exports to India for PUC as well as PUI starting from the factory gate up to the first resale to unrelated customers. Include a detailed flow chart indicating terms of sale and pricing policies to each class of customer (e.g. end-users, distributors, etc.) including related companies.
7. Describe each step in the sales negotiation process in the domestic market as well as exports to India for PUC as well as PUI, from the first point of contact with customer through any after-sale price adjustments. If the sales process differs between categories of customers, please describe each of them separately.

E. Information relating to the Product under Investigation:

1. Do you, directly or indirectly, carry out any operation, processing or assembly prior to or after importation into India, which may result into the categorization of your exports products into the Product under Consideration subject to anti-dumping duties?
2. Does any other entity on your behalf or on its own, directly or indirectly, carry out any operation, processing or assembly prior to or after importation into India, which may result into the categorization of your exports products into the Product under Consideration subject to anti-dumping duties?
3. Are you aware if the PUI exported by you to India are being converted into PUC in a third country before being put to final use?
4. Are you aware if the PUI exported by you to India are being converted into PUC within India before being put to final use?

If your answer to any of the questions from (1) to (4) is in the affirmative, then please provide the details as per Appendix 3.

5. Where export sales of the PUI were made directly to India, please provide the following information:
 - a. Details of each distribution channel through which the PUI enters India. Report the names of the companies involved in the importation and whether they are related to your company.
 - b. List the models/types/grades or quality of product under consideration or product under investigation which are shipped to India. Include a flow chart indicating the physical delivery, ordering, invoicing and payment of the sales concerned.
 - c. If the PUI is subjected to any further operation, processing or assembly, list the names of the entities which may be involved in such activities. Also state your relationship with them in terms of ownership, contractual obligations, financial arrangements, etc. You may use charts or diagrams to supplement your answer.
 - d. Do you have price lists for your sales to India? If yes, then provide copies of all price lists (in English or accompanied by English translations) issued or in use during the period of investigation for all customer types in India. If no price lists are issued, then provide list of prices charged to your top ten customers (in value terms) in India

for product under consideration and product under investigation separately for the period of investigation and the preceding three years.

6. Where export sales of the PUI were made through intermediate countries, please provide the following information:
 - a. Details of each distribution channel through which the product under consideration or product under investigation enters India. Report the names of the companies involved and whether they are related to your company. Provide information on who holds legal title of the product under consideration or product under investigation while it is in intermediate countries.
 - b. List the models/types or qualities of product under consideration or product under investigation and the countries from which they are shipped to India. Include a flow chart indicating the physical delivery, ordering, invoicing and payment of the sales concerned.
 - c. If there is any further processing or assembly, or if the product under investigation is changed or enhanced in any way in the intermediate countries, provide all details of such activities. You may use charts or diagrams to supplement your answer.
 - d. For all sales through related companies in third countries, give a detailed description of how sales are made indicating the procedure followed between time of order and delivery to the first unrelated customer. A full explanation of how the invoicing and payment is made should also be given.
 - e. List and explain the nature of any costs incurred by your related companies which have been paid by your company, directly or indirectly, regardless of whether the costs were related to the product under investigation.
 - f. If your sales through third countries are made pursuant to contracts (either long-term or short-term), describe in detail the process by which the contracts, and the prices and quantities therein, are agreed upon. Describe each of the types of contracts applicable to the product under consideration or product under investigation, including the terms, the requirements for a price change or renegotiation by either side, etc. Explain any commitments on either party, should the contract be terminated prematurely.

F. Other Information:

1. Identify your top ten customers in India and give the quantities of PUC and PUI sold to them as per **Appendix 3A**.
2. Where there is change in sales pattern over the period indicated in the **Appendix D.1**, please explain the reasons for such a change with documentary evidence.
3. Indicate if there is any change in the consumption pattern justifying the change in sales pattern over the period indicated in the Table under D.1. If yes, provide full explanation with documentary evidence to prove that such a change.
4. Are you aware that the product under investigation is being used after converting into product under consideration by process of slitting? Is your company directly or indirectly involved in slitting process in India or outside India? If yes, provide details of the entities carrying out such operations including their names, addresses, phone numbers and email IDs.

G. Accounting system and policies

1. Mention your normal corporate financial accounting period.
2. Attach an English version of the audited accounts including balance sheet, profit and loss accounts and all reports, notes, footnotes and a 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.
3. If internal financial statements, management reports, standard cost reviews etc. are prepared and maintained for the product under consideration, product under investigation, or other products, provide copies for the three most recent financial years.
4. State the place with complete address, telephone, fax no. Email address, name & designation of concerned person where you maintain the accounting records of the company.
5. Describe in detail your financial accounting system.
6. 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.
7. Please provide information on the following:-
 - a) Average useful life for each class of production equipment and depreciation method and rate used for each equipment.
 - b) 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.
 - c) Exchange gains and losses from transactions and from yearend financial statements purposes. Explain what exchange rates are used to convert purchases and sales in foreign currency into your domestic currency. 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.
 - d) Capitalization of expenses and/or interest expense,

- e) Provisions for bad debts
8. 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.
9. Describe, in narrative form, the cost accounting system used by your company. Information must include information on the following:-
- a) General description of the company's cost accounting method relating to the product concerned,
 - b) Do you have a system of standard/budget costs. If yes, please provide a copy of the standard cost for the investigation period,
 - c) List all direct and indirect cost centers identified in your cost accounting system. Describe the activity conducted at the cost centre,
 - d) Describe the methodology used to allocate and apportion costs among different cost centers and between PUC and PUI,
 - e) How do you account for by-products/ wastage, scrap, damaged or sub-standard goods and rework generated at each stage of the production process.

H. Information on production process

Describe the manufacturing process for the product under consideration or product under investigation. Your description should include the following:-

1. Describe the manufacturing process for the product under consideration or product under investigation. Your description should include the following:
 - a. A description of your company's production facility. If production or any one process takes place at more than one facility, list all facilities informing their location, and provide brief descriptions of the production activities that take place at those major facilities.
 - b. Explain the production process of the product produced or processed and sold by your firm and attach a complete flowchart of the production cycle, including descriptions of each stage in the process. If any part of these processes involves subcontracting, tolling or outside companies, give full details and state whether these companies are related or unrelated.
 - c. In case primary materials or components are used for the manufacturing of product under consideration, product under investigation and other products not subject to this proceeding please provide information concerning the overlapping material use.
 - d. Identify any products manufactured by your company in the same production facilities as the product under consideration or product under investigation.
 - e. Identify the major "by-products" resulting from the production of the product under consideration or product under investigation, and describe the use given to these "by-products".
 - f. List the primary materials and/or semi-finished products used in the manufacturing process and your relationship with the main suppliers (whether related or not). Indicate whether these primary materials and/or semi-finished products were imported, and explain whether the value of the primary material includes import charges or indirect taxes.
2. Indicate whether your company or a related company buys, manufactures or extracts raw materials, other primary materials or semi-finished products on the domestic market or abroad and which are these materials.

I. Information on Cost of Production

This Section seeks detailed information on costs. Please provide the following information:-

1. List of all raw materials used in the manufacture of product under consideration or product under investigation.
2. Identify whether the inputs consumed for production are purchased or captively produced by the company.
3. In case of imported inputs, please clarify whether there are any import duties and taxes paid on the imported inputs. Whether these import duties have been included in the value of these inputs.
4. Statement of purchase and consumption for all materials/inputs used as per format set out at **Appendix-5**.
5. For all materials, provide their consumption per unit of the product under consideration or in product under investigation in accordance with the format set out at **Appendix-6**. For materials purchased, explain the nature of arrangements with the supplier and whether the same is related to you.
6. State whether the cost of materials includes transportation charges, duties and other expenses normally associated with obtaining the materials used in production.
7. In case any material is purchased from related supplier or captively produced. Please state the basis of pricing of the material considered. Elaborate how you consider that the pricing considered is reflective and representative of a fair market price. Provide purchase prices from independent parties for an identical or comparable input product. Also provide cost of production of the item procured captively or from an affiliated supplier.
8. Explain how the interest costs have been charged to the product under consideration and product under investigation. In case the company is a part of a larger group, please provide the basis of charging interests.
9. Provide unit costs to make and sell and profit in domestic and export markets as set out in formats at **Appendices 8, 8A, 8B and 8C** separately for product under consideration and product under investigation.

10. Explain how the selling, general and administrative expenses have been allocated/apportioned on the product under consideration and product under investigation. Provide information as per format set out at **Appendix-9**.
11. Provide allocation and apportionment of expenses into the product under consideration and product under investigation, as per format set out at **Appendix-7**. The information for company as a whole should reconcile to your financial published accounts.
12. Provide information on installed/rated capacity, production, stocks and sales as set out in the format at **Appendix-4**. Please provide the calculations of installed/rated capacity. The total sale value in a particular year should reconcile with the annual published accounts of the company. In case the same does not reconcile, please explain the deviation.
13. In case, there is difference in factory cost for exports to India, for domestic market and for other countries, please provide an explanation thereof for the difference.
14. Do you receive either directly or indirectly any grant, subsidy or any other consideration on manufacturing, export or transportation of goods? If so, provide details and indicate whether any costs as per formats set out at **Appendices 8, 8A, 8B and 8C** are inclusive or exclusive of any such consideration.
15. Give 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 costs such as cost of funds, depreciation, etc.

J. Profit Determination

Where there are any other differences (e.g. in quantities sold conditions and terms of sale, level of trade, etc.), give details and evidence of the nature of the differences and their effect on your profit.

K. Financial Information

Provide copies of your trading and profit and loss accounts and balance sheets / Annual Report/Directors Report (English Version) for the Period of Investigation, current year and previous two financial years showing the determination of gross profit, details of selling and administration and other costs and net profit along with complete annual report with schedules, Directors report and Auditors report etc.

L. Third country information

Please furnish information relating to exports to countries other than India (separately for each country indicating product under consideration and product under investigation).

M. Information with respect to projected/potential production, capacity additions etc.

Please provide the information with respect to projected/potential production, exports in capacity additions. Please also provide the details with respect to inventory position of the article being investigated.

AUTHORIZATION LETTER

We hereby authorize/appoint the following persons/firm in India to represent us in the anti-circumvention investigation being conducted by the Designated Authority.

M/s _____ is authorized, inter-alia for the following:

- 1) To receive communication from the Designated Authority.
- 2) To make submission on our behalf.
- 3) To appear for and on our behalf.

We request that all correspondence relating to this matter may please be addressed to our legal representative _____, with a copy direct to us.

Signature:

Name & Designation

Date: _____

(This authorization by the Chief Executive / Director of the Company)

Format B

I/We _____ counsel/s or representative/s to *[name of the exporter/producer/importer, as the case may be]*, certify that I/We have read the attached submission of *[name of the exporter/producer/importer, as the case may be]* dated _____ pursuant to the Anti-Circumvention Investigation initiated vide Notification No. _____ dated _____. 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 civil and criminal consequences of any deliberate or willful 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 accurate and complete to the best of my/our knowledge and belief and I/We have not knowingly and/or willfully made any material false statements to the Designated Authority or am/are a party to any concealment, misdeclaration or misrepresentation by my/our clients.

Signature:

Name & Designation

Date: _____

Format C

On behalf of the *[name of the exporter/producer/importer, as the case may be]*, it is hereby certified that I have read the attached submission of *[name of the exporter/producer/importer, as the case may be]* dated _____ pursuant to the Anti-Circumvention Investigation initiated vide Notification No. _____ dated _____.

It is further certified that the information contained in this submission is true, complete and accurate to the best of my knowledge and belief, on the basis of the records of the company and that we have not 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.

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

Signature:

Name & Designation

Date: _____

Appendix D 1 - Sales of Goods

Year	Total sales of Subject Products																	
	Export to India						Domestic Sales						Third Country Sale					
	Quantity		Net Invoice Value		Unit Price		Quantity		Net Invoice Value		Unit Price		Quantity		Net Invoice Value		Unit Price	
	PUC	PUI	PUC	PUI	PUC	PUI	PUC	PUI	PUC	PUI	PUC	PUI	PUC	PUI	PUC	PUI	PUC	PUI
1 April 2008 to 31 March 2009																		
1 April, 2009 to 21 April, 2009																		
22 April 2009 to 20 February 2010																		
21 February 2010 to 31 March 2010																		
1 April 2010 to 31 March 2011																		
1 April 2011 to 5 September 2011																		
6 September 2011 to 6 February 2012																		
7 February 2012 to 31 March 2012																		
1 April 2012 to 31 March 2013																		
1 April 2013 to 31 March 2014																		
1 April 2014 to 31 March 2015																		
POI: July 2014 to September 2015																		

* Provide country-wise details for countries accounting for 5% or more. Club all sales for those countries individually accounting for less than 5% under "Others".

INFORMATION RELATEING TO DOMESTIC SALES

Transaction-wise details for the period of investigation only

[illegible]

Note:

Period of investigation means: July 2014 to September 2015

Please Conduct 5% Test and 80:20 Test

[illegible]

Serial No.	Your Product code	Invoice No.	Invoice Date	Customer Name	Whether Affiliated	Details about affiliation	Quantity (MT)	PUC/PUI	Widths	Grades	Gross Invoice Value VAT Included	Discount	Net Invoice Value VAT Excluded	Terms of Sell- CIF/FOB/CNF	Whether Subject to Anti-Dumping Duties or not	Payment Term-Cash / Credit / L/C / TT	Trade Level	Commission	Rebate	Inland Transpotation	Interest Rate for Credit Cost (%)	Overseas Transportation	Overseas Insurance	Credit Time	Interest Rate for Credit Cost	Credit Cost	Bank Charges	Other Adjustment
Total							0.00				0.00	0.00	0.00								0.00							

Note:
Period of investigation means: July 2014 to September 2015

Appendix 3

Provide transaction-wise details for the period of investigation only

[illegible]

Period of investigation means: July 2014 to September 2015



Appendix-3A

Information pertaining to top 10 Customers

Serial No.	PUC/PUI	Customer Name	Whether Affiliated	Details about affiliation	Quantity (MT)	Widths	Grades	Gross Invoice Value VAT Included	Discount	Net Invoice Value VAT Excluded	Terms of Sell- CIF/FOB/C NF	Whether Subject to Anti-Dumping Duties or	Payment Term-Cash / Credit / L/C / TT	Trade Level
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														

Note: Provide Separate Table for the following period and Grades

1	1 April 2008 to 31 March 2009
2	1 April, 2009 to 21 April, 2009
3	22 April 2009 to 20 February 2010
4	21 February 2010 to 31 March 2010
5	1 April 2010 to 31 March 2011
6	1 April 2011 to 5 September 2011
7	6 September 2011 to 6 February 2012
8	7 February 2012 to 31 March 2012
9	1 April 2012 to 31 March 2013
10	1 April 2013 to 31 March 2014
11	1 April 2014 to 31 March 2015
12	POI: July 2014 to September 2015

1	Grade 420,
2	Grade 430
3	Duplex Stainless Steel grades 2205
4	Duplex Stainless Steel grades 2304
5	EN 1.4509

Appendix 4

Statement showing Installed/Rated Capacity,
Production and Sales

1	Product Name:						
2	Unit:						
			Year I		Year II		Period of Investigation
			PUC	PUI	PUC	PUI	PUC
3	Installed Capacity						
4	Opening Stock						
5	Production Volume						
6	Production Value						
7	Sales Volume (Unit)	Domestic Market					
		Exports to India					
		Exports to other countries					
		Captive Transfer					
8	Sales Value	Domestic Market					
		Exports to India					
		Exports to other countries					
		Captive Transfer					
9	Closing Stock						

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STATEMENT OF RAW MATERIALS AND PACKING MATERIALS CONSUMPTION AND RECONCILIATION

Particular	Investigation period											
	Opening Stock as on first day of POI			Purchases			Closing Stock as on Last day of POI			Consumption		
	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
Raw Materials (Item Wise)												
Packing Materials (Item Wise)												
Total												

Note

Seperately for PUC or PUI

STATEMENT OF RAW MATERIAL CONSUMPTION

Particulars	Unit	Consumption per unit of Production Norms	Actual Consumption per unit of production		Average Rate for investigation period
			Previous Year	Investigation Period	
Raw Materials (Item Wise)					
Total cost of raw material for per unit of PUC and PUI Seperately considering the rates during POI					

APPENDIX-7

ALLOCATION AND APPORTIONMENT OF EXPENDITURE

Period of Investigation

Sl. NO	Particular	Total company as a whole	Share applicable to product under investigation	Share applicable to product under consideration	Share not applicable to product under investigation	Basis of allocation/ apportionment
	2	3	4	5	6	7
1	Raw Materials (Item wise)					
2	Consumable stores and spares/other					
3	Utilities (power, fuel, steam etc.)					
4	Direct labor					
5	Manufacturing overhead (Specify under major head)					
6	Research & Development					
7	Admin. Overheads					
8	Selling & Distribution cost					
9	Depreciation					
10	Financial expenses					
11	Other misc. expenses					
12	Total expenditure					
13	Sales					
14	Other Income					
15	Total Income					
16	Profit/Loss					



Appendix 8**STATEMENT OF COST OF PRODUCTION**

Sl. NO	Particulars	Previous Year				Period of Investigation			
1	Installed/Rated Capacity (Quantity)								
2	Production (Quantity)								
3	Capacity Utilisation (%)								
4	Sales (Quantity)								
		Unit Consumption Qty.	Rate	Value	Cost per Unit	Unit Consumption Qty.	Rate	Value	Cost per Unit
	Manufacturing expenses								
	Raw Materials (Specify the major raw materials)								
	Consumable stores and spares/other								
5	Utilities (power, fuel, steam etc.)								
	Direct labor								
	Manufacturing overhead								
	Depreciation								
	Others (please specify the nature of								
6	General & Admin. Overheads								
7	Selling Expenses								
8	Financial expenses								
9	Less: Misc. Income (from product concerned)								
11	Total Cost to make and sell								
12	Selling Price								
13	Profit/Loss								

Note

Provide Separate Sheets for PUC and PUI

Appendix 8A**FACTORY COST AND PROFIT OF EXPORTS TO INDIA**

Period of Investigation

	Qty.	Rate	Value
Manufacturing expenses			
Raw Materials (Specify each raw materials and its ratio in the final product)			
Consumable stores and spares/other			
Utilities (power, fuel, steam etc.)			
Direct labor			
Overhead			
Manufacturing overhead			
Depreciation			
Financial costs			
Interest costs			
Packing costs			
Others costs (if any)			
Selling & Admin. Costs			
Less: Misc. Income (from product concerned)			
Ex-factory cost			
Unit Selling Price (ex-factory)			
Profit/Loss			

Note

Provide Separate Sheets for PUC and PUI

Appendix 8B**FACTORY COST AND PROFIT OF DOMESTIC SALES**

Period of Investigation

	Qty.	Rate	Value
Manufacturing expenses			
Raw Materials (Specify each raw materials and its ratio in the final product)			
Consumable stores and spares/other			
Utilities (power, fuel, steam etc.)			
Direct labor			
Overhead			
Manufacturing overhead			
Depreciation			
Financial costs			
Interest costs			
Packing costs			
Others costs (if any)			
Selling & Admin. Costs			
Less: Misc. Income (from product concerned)			
Ex-factory cost			
Unit Selling Price (ex-factory)			
Profit/Loss			

Note

Provide Separate Sheets for PUC and PUI

Appendix 8C**FACTORY COST AND PROFIT OF EXPORTS TO COUNTRIES OTHER THAN INDIA**

Period of Investigation

	Qty.	Rate	Value
Manufacturing expenses			
Raw Materials (Specify each raw materials and its ratio in the final product)			
Consumable stores and spares/other			
Utilities (power, fuel, steam etc.)			
Direct labor			
Overhead			
Manufacturing overhead			
Depreciation			
Financial costs			
Interest costs			
Packing costs			
Others costs (if any)			
Selling & Admin. Costs			
Less: Misc. Income (from product concerned)			
Ex-factory cost			
Unit Selling Price (ex-factory)			
Profit/Loss			

Note

Provide Separate Sheets for PUC and PUI

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