GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
UGYOG BHAVAN
NEW DELHI

EXPORTERS
QUESTIONNAIRE

DIRECTORATE GENERAL
OF
ANTI DUMPING & ALLIED DUTIES
Email: moc_antidump@ub.nic.in
INTRODUCTION

This Directorate has considered the need to streamline Exporters Questionnaire to elicit information required in Anti-dumping investigations. This publication contains the revised format and guidelines for the questionnaire seeking information from exporters of the product under investigation.

The exporters are requested to furnish complete and correct information as called for in each part of the revised format within the time limits prescribed by the Designated Authority.

The Exporters Questionnaire is also available for downloading on the official website of the Ministry of Commerce & Industry at http://commerce.nic.in/antidump.htm

The officers of the Directorate will be available for any clarification required in completing the questionnaire.

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GENERAL

INTRODUCTION

1. The Sections 9A, 9B and 9C of the Customs Tariff Act, 1975 as amended in 1995 and the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 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.

Once a prima facie case of dumping, injury and causal link is established, the Designated Authority initiates investigation. The case is investigated before recording preliminary and/or final findings. The investigation process includes eliciting information on various parameters through questionnaire from known interested parties, notably exporters/producers, importers and the petitioner/s, and verification thereof, if deemed necessary.

2. The questionnaire in the following pages has been designed to enable the Designated Authority under Customs Tariff (Amendments) Act, 1995 and the Rules made thereunder to obtain the information deemed necessary from the exporters for the present investigation. It is in the exporters own interest to reply to the questionnaire as accurately and completely as possible and to attach supporting documents, wherever feasible.

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 be affixed by the declaration provided. Where statistical or accounting data is required, Appendices have been provided giving the format for presentation of data.

4. In case you are not a producer of the product involved in this investigation, you may provide information in response to this questionnaire to the extent it relates to you and communicate the name(s) and address(es) of the actual producer(s). Simultaneously, you are requested to advise the concerned producer(s) to furnish information required by the Designated Authority within the time limit specified. You are also required to furnish copies of the terms and conditions and related correspondence exchanged with the producer(s) for procurement of the product for export to India, to third
countries and for domestic sales. You are further required to indicate total quantum, value and unit price of the procurement of the product from each of the producers along with expenses incurred by you after procurement and up to shipment in different markets. In case you have processed the product after procurement but before shipment to any of the markets, details thereof along with the expenditure incurred may be annexed.

5. In case the prices of raw materials, labour (wages), utilities etc. are not determined by market forces in your country, then the methodology applied for determination of prices, system of costing used and mechanism of direct and indirect subsidy may please be explained.

6. Please attach evidence wherever any claim has been made, particularly with regard to the price adjustments claimed in the Normal Value and Export Price

7. An interested party supplying information must ensure that all the information supplied is clearly marked either "Confidential" or "Non-confidential" at the top of each page. Information supplied without any mark shall be treated as non-confidential and the Designated Authority shall be at liberty to allow the other interested parties to inspect any such non-confidential information. **Confidential information must be accompanied by non-confidential summary to the extent conducive to summarisation.** However, if the **Designated Authority is satisfied that the request for confidentiality is not warranted, the said information may be disregarded**

8. A copy of all non-confidential submissions shall be placed in a public file, open for inspection by an interested party, on request, participating in the investigation.

9. 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.

10. The confidential and non-confidential version, so supplied should invariably be documented/indexed.

11. Please complete the certificate at Appendix “A”. You may use format at Appendix “B” in case you are authorising some person/firm/company to represent your interests in the enquiry for submission along with the replies to the questionnaire.
12. Please ensure submission of all information as required by the Designated Authority within time limits specified. In case the information filed is found incomplete or not adhering to the prescribed format, the same can be rejected by the Designated Authority. Where the Designated Authority decides to disregard a reply to a questionnaire, it will establish Preliminary and/or Final Findings on the basis of best available information including the information provided by the petitioner.

13. Please provide two copies of Confidential and Non-confidential versions of the responses/submissions made during the course of anti dumping investigation. Also provide all write-ups / explanations etc., preferably in MS Word file and all formats/appendix in MS Excel format, in two virus cleaned floppies as well as hard copies (at the time of initial response as well during subsequent response / written submissions following hearing / rejoinders).
CERTIFICATE

Having made due enquiry, I hereby certify that the information contained in this submission is true, complete and correct to the best of my knowledge and belief, on the basis of the record available and generally maintained by the company, and nothing material has been concealed or misrepresented. I am fully aware that in the event of any data/information/claim found to be contrary to the records maintained by the company, the Designated Authority would have full discretion to reject the entire information and make appropriate assessment.

Date ______________________

________________________
(Signature)

________________________
(Name/Title)

Note:

(1) This page should be completed and appended at the beginning of your submission.

(2) The certificate should be signed by Chief Executive of the company/Director/Partner or the Proprietor of the firm/duly Authorised Representative of the company/firm filing response to this questionnaire.
AUTHORISATION LETTER

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

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

M/s_________________(name) is authorised, inter-alia, for the following:

1. To receive communications from the Designated Authority.
2. To make submissions on our behalf.
3. To appear for and on our behalf
(Please strike off whichever activity is not to be authorised)

Date _____________________________

___________________________ (Signature)

___________________________ (Name/Title)

Note:

(1) This page should be completed and appended at the beginning of your submission.

(2) The certificate should be signed by Chief Executive of the company/Director/Partner or the Proprietor of the firm/duly Authorised Representative of the company/firm filing response to this questionnaire.
QUESTIONNAIRE

A. General

Please enclose the following General information as Annexure. Describe the legal form of your company and state the legal statute of your country under which it has been established/registered/incorporated. In case there have been any change in the structure of your company, please elaborate every change in the last three years including investigation period.

1) 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 subject goods, either in your country or any other country including India.

2) 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 E-mail address of the principal contact person (or representative/legal representative in India or elsewhere for the purpose of anti dumping proceedings).

3) List the factories involved in production of the product involved as also other products being produced by the company with complete address, telephone and fax numbers and E-mail address.

4) Enlist the incentives given on export sales by your Government in any form such as income tax concessions/exemptions, reimbursement/exemption of taxes on inputs, subsidised supplies of raw materials, utilities like power, water etc., import entitlement on goods otherwise restricted for import.

5) Provide the names and addresses, telephone, fax numbers and Email address of all subsidiaries or other related companies in all countries including India, which are involved with the product concerned. Specify the activities of each related company. In addition, please identify all related companies, who supply you with inputs used in the manufacture of the product under investigation or on whose behalf you sell the product subject to this proceeding.
In all these cases, please describe the nature of your relationship. State whether you share any board members or senior executives with any of these entities. If so, identify these persons and the nature of their mutual affiliations. Attach copy of any arrangements between the parties.

6) 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 concerned.

B. Sales

1) Give full description including specifications of the product involved in the investigation exported to India and sold in the home market. Please provide explanations to the product coding system being used by the company, if any, and used in this questionnaire response.

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 channel of distribution (wholesaler, distributor, retailer, end-user, etc.) for sales in the home market and exports to India. Provide a flow chart or flow diagram.

3) Provide sales negotiation process and how you sell the goods in your home market and exports to India.

4) Provide one complete set of documents generated/received in case of sales in the home market and exports to India.

5) Provide copies of all price lists for sales in the home market and exports to India.

6) Please provide full information relating to sales of your company in the home market and exports to India in accordance with the formats set out in Appendix-1 and 2.

7) Provide detailed information regarding the sales of goods under consideration to Indian customers in the format set out in Appendix-2A and 2B.
8) Explain how the goods sold in your home market and goods exported to India can be compared in case you consider that the two are not identical. Explain all differences in the two products.

9) Provide total quantities and net sales revenue from sales of the product involved (“AA”) during the previous years and the relevant period (“BB”) in accordance with the format set out in Appendix-3. Please provide month-wise information for the investigation period.

10) Where the goods sold or produced in your domestic market or sold to countries other than India are different in physical/technical/chemical characteristics from those exported to India give detail and evidence of the nature of any differences and their effect on production costs.

C. Price structures and sales arrangements:

1. Provide unit prices charged for like goods sold on domestic and export markets indicating the details of the nature and amount of each charge beyond ex-factory level. Information should strictly be in accordance with the formats set out in Appendices 3A, 3B and 3C.

2. Are the prices charged in question C1:-
   
   • inclusive of any consideration other than the price;
   
   • influenced by a commercial or other relationship; or
   
   • subject to direct or indirect reimbursement (e.g. sales promotion, advertising, warranty, etc.), compensation or other benefits?

‘AA” “product involved” in relation to goods under investigation, means goods that are identical in all respects to the goods under investigation or although not alike in all respects to the goods under investigation, have characteristics closely resembling those of the goods under investigation.

‘BB’ - “Relevant Period” or “Period of Investigation” is defined in the covering letter.

3. Provide details and evidence of your trading arrangements with purchasers in respect of the goods affecting unit purchase price. Considerations should include:-
• agreements/contracts/price lists;
• ordering and invoicing;
• discounts, commissions and rebates in force or prospective;
• terms of payment;
• any other parameter, and, if so, specify details thereof.

D. **Investments**

1. Please provide as per the following table the amounts invested in production of the product concerned:

<table>
<thead>
<tr>
<th></th>
<th>Financial year before last financial year</th>
<th>Last Financial year</th>
<th>Investigation Period</th>
<th>Forecast for next financial year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant &amp; Machinery for manufacturing</td>
<td></td>
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</tr>
<tr>
<td>Other (specify)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

E. **Accounting system and policies**

1. What is 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 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 concerned, or for the product category covering the product concerned, 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 year-end 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) Capitalisation 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 centres 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 centres,

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.

F. **Information on production process**

Please provide the following:-

a) Describe the manufacturing process for the product concerned,

b) Provide production flow chart and production cycle time at each stage,

c) Please identify item produced/consumed at each stage,

G. **Information on cost of production**

1. Please provide the following:-

   (a) List of all raw materials used in the manufacture of product involved.

   (b) Identify whether the inputs consumed for production are purchased or captively produced by the company.

   (c) 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.

   (d) Statement of purchase and consumption for all materials/inputs used as per format set out at Appendix-5.

      a) (e) For all materials, provide their consumption per unit of the product concerned 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.

      (f) State whether the cost of materials includes transportation charges, duties and other expenses normally associated with obtaining the materials used in production.

      (g) 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.

(h) Explain how the interest costs have been charged to the product concerned. In case the company is a part of a larger group, please provide the basis of charging interests.

(i) 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.

(j) Explain how the selling, general and administrative expenses have been allocated/apportioned on the product concerned. Provide information as per format set out at Appendix-9.

(k) Provide 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.

(l) 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.

(m) 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.

2. 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.

3. 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 capital costs such as cost of funds, depreciation, etc.
H. **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.

I. **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.

J. **Third country information**

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.

K. **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.
INFORMATION RELATING TO DOMESTIC SALES

Give transaction wise details of your sales in the domestic market, of the product under consideration during the period of investigation in a table containing following columns.

1. Serial No.
2. Your Product code
3. Invoice No.
4. Date
5. Customer Name
6. Whether Affiliated
7. Details about affiliation
8. Quantity
9. Gross Invoice Value
10. Discounts
11. Net Invoice Value
12. Payment term
13. Adjustment of Commission, rebate, freight, transportation, credit, others. (Indicate the values under these heads separately).

Note: In case the company does not sell the product in the domestic market, provide details in this format for exports to third countries other than India.
APPENDIX 2

INFORMATION RELATING TO EXPORTS TO INDIA

Give transaction wise details of your exports to India, of the product under consideration during the period of investigation in a table containing following columns.

1. Serial No.
2. Your Product code
3. Invoice No.
4. Date
5. Customer Name
6. Whether Affiliated/Related
7. Details about affiliation/Relation
8. Quantity
9. Unit
10. Gross Invoice Value **
11. Discounts
12. Net Invoice Value
13. Payment term
14. Adjustments on account of Commission, Rebate, Freight, Inland Transportation, Overseas Transportation, Credit, others. (Indicate the values under these heads separately).

** Indicate whether FOB, C&F, CIF or as the case may be.
APPENDIX-2A

SALES OF GOODS OF THE COMPANY

Give *month-wise* details of your exports to India, of the product under consideration during the period of investigation in a table containing following columns.

Please prepare the statement for last two years as well as investigation period. The information for investigation period should be given month-wise.

1. Grade (Separate statement should be given for each grade).
2. Relevant Period from --------- to  ---------
3. Total sales of the company
   - Exports to India Quantity, Value and Rate (Please specify unit)
   - Sales in the domestic market Quantity, Value and Rate (Please specify unit)
   - Exports to Third countries-other than India (Quantity, Value and Rate (Please specify unit))
4. Total sales of exporting country
   - Exports to India Quantity, Value and Rate (Please specify unit)
   - Sales in the domestic market Quantity, Value and Rate (Please specify unit)
   - Exports to Third countries-other than India and Rate (Quantity, Value (Please specify unit))

Note: 1. Indicate Net Sales Revenue and define the same. Denote currency and indicate the applicable rate of exchange with US $. Please provide proper evidence of the exchange rates taken.
2. The information relating to total sales of the exporting country may be provided based on the information published by any Govt. or Private Agency of the exporting country.
3. Separate schedule should be prepared for each grade.
4. The grand total of the total sales of the company should tally with the total sales as given in Appendix.
CUSTOMER-WISE EXPORT SALES TO INDIA

The following details relating to the sale of the goods under consideration to Indian customers to be provided:

1. List the names and addresses of your Indian customers, together with the level of trade (e.g. distributor, wholesaler, end-user) of each customer

2. For each customer, please provide the following details:
   - any financial or other association your business has with the customer (other than vendor/buyer)
   - any financial assistance provided to the customer by your business such as loans
   - discounts, rebates, commissions or royalties, or any other consideration or reimbursement made in respect of the selling price
   - any other agreements or contracts (supply copy) concerning the transactions (e.g. credit terms, advertising, warranty etc.), and current and forward orders of the goods under consideration (include quantities, values and scheduled shipping dates)

3. Describe how your prices to each customer are determined. If sales are in accordance with price lists, supply copies of all lists that applied during the relevant period as well as current price lists.

4. Please give details of any other matters which pass between you and your Indian customers which may affect the actual export price of the goods under consideration.

5. For the goods under consideration, please provide details of costs incurred for each unit after factory and upto Free on Board (FOB) in the country of export. Such costs may include:
   - export packing
   - storage
• inland freight from factory to port/border
• insurance
• handling
• export taxes
• export inspection fees
• customs brokers’ fees
• commissions, and
• other taxes

6. Where export sales are other than FOB in the country of export, please provide any details of other costs incurred in addition to the costs listed in para 5 above. Such costs may include:

• freight from border to port
• overseas freight
• overseas insurance
• Indian Customs duty
• Customs Agent fee in India and
• port and transport costs in India

7. Are your export sales on cash terms? If these sales are not on a cash basis, how do you vary prices for differing credit terms? If this varies from your credit cost, how much does it cost your company to give this credit i.e. what are your payment terms and what is the interest rate charged? Please explain how you have calculated this amount.

8. Please provide details of any taxes or duties levied on the goods under consideration, which are remitted or refunded on export.

For the relevant period, please supply a schedule of sales of the goods under consideration to each customer in the format at Appendix 2
APPENDIX -3

OPERATING STATISTICS

<table>
<thead>
<tr>
<th>Please specify unit</th>
<th>Financial year before last financial year</th>
<th>Last Financial year</th>
<th>Investigation period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Quantity</td>
<td>Value</td>
<td>Quantity</td>
</tr>
<tr>
<td>Total company Turnover (all products-all sales)&gt;&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic market&gt;&gt;</td>
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<tr>
<td>India&gt;&gt;</td>
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<tr>
<td>Other Countries&gt;&gt;</td>
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<td></td>
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<tr>
<td>Turnover of the sector Including the product concerned&gt;&gt;</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Domestic market.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>India &gt;&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Countries&gt;&gt;</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total Turnover of the Product concerned &gt;&gt;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Domestic market&gt;&gt;</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>India&gt;&gt;</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Other Countries&gt;&gt;</td>
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</tbody>
</table>
SALES PRICE STRUCTURE FOR EXPORTS TO INDIA

Provide details of all prices and charges in force throughout the relevant period identifying date of changes.

Grade ______________________
Period from __________ to _________

------------------------------------------------------------------------------------
A  Selling  Price   (per unit)
B  Discounts/Commissions
C  Charges After Ex-factory
   I.  Before F.O.B.
       1.  Packing
       2.  Inland Freight
       3.  Insurance
       4.  Storage
       5.  Handling
       6.  Taxes
       7.  Others (specify)
   II. After F.O.B.
       1.  Overseas Freight
       2.  Overseas Insurance
       3.  Shipping Charges
       4.  Duty
       5.  Sales Tax
       6.  Clearance and Handling
       7.  Others (specify)
Total Cost (I & II)
------------------------------------------------------------------------------------

Price at Ex-factory level
------------------------------------------------------------------------------------
1. Please give explanation about each head.
2. A separate schedule should be prepared for each grade.
3. Denote currency and indicate the applicable rate of exchange with US $.

If any taxes leviable on domestic sales and are not collected on exports or if any refunds are made or incentives given on exports sales, kindly
indicate their nature and rate and its impact on export pricing per unit separately alongwith the copy of the order.
## SALES PRICE STRUCTURE FOR DOMESTIC SALES

Provide detail of all prices and charges in force throughout the relevant period identifying date of changes

<table>
<thead>
<tr>
<th>Grade</th>
<th>____________________</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period from</td>
<td>_________ to _________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1. Selling Price (per unit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Discounts</td>
</tr>
<tr>
<td>3. Charges After Ex-Factory</td>
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<tr>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Total (1 to 7)</td>
</tr>
</tbody>
</table>

Price at Ex-factory level

**Note:**

1. Please give explanation about each head.
2. A separate schedule should be prepared for each grade.
3. Denote currency and indicate the applicable rate of exchange with US$. 

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**APPENDIX-3B**
APPENDIX-3C

SALES PRICE STRUCTURE FOR EXPORTS TO COUNTRIES OTHER THAN INDIA

Provide detail of all prices and charges in force throughout the relevant period identifying date of changes
Grade ____________________________
Period from ___________ to ___________

<table>
<thead>
<tr>
<th>Grade</th>
<th>_____________________</th>
<th>Period from  _________to __________</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Selling Price</td>
<td>(per unit)</td>
<td></td>
</tr>
<tr>
<td>2. Discounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Charges after Ex-factory</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A. Before F.O.B.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Packing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Inland Freight</td>
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<td></td>
</tr>
<tr>
<td>3. Insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Storage</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Handling</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Taxes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Others (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. After F.O.B.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Overseas Freight</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Overseas Insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Shipping Charges</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Duty</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Sales Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Clearance and Handling</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Others (specify)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total (A + B )</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Price at Ex-factory level</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Please give explanation about each head.</td>
<td></td>
</tr>
<tr>
<td>2. A separate schedule should be prepared for each grade.</td>
<td></td>
</tr>
<tr>
<td>3. Denote currency and indicate the applicable rate of exchange with US $.</td>
<td></td>
</tr>
<tr>
<td>4. If any taxes leviable on domestic sales are not collected on exports or if any refunds are made or incentives given on exports sales, kindly indicate their nature and rate and its impact on export pricing per unit separately alongwith the copy of the order.</td>
<td></td>
</tr>
<tr>
<td>5. Please provide this information separately for each country.</td>
<td></td>
</tr>
</tbody>
</table>
Statement showing Installed/Rated Capacity, Production and Sales

The statement is to be given in respect of product under consideration, all inputs produced and used for the manufacture of product under consideration and all products wherein product under consideration has been consumed as an input by the company. Separate statement to be prepared for investigation period and last two financial years.

1. Product Name
2. Unit
3. Capacity
   • Rated/Installed
4. Opening Stock
5. Production Volume
6. Production value
7. Sales Volume
   • 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

Note: Denote currency and the exchange rate to US $ applicable in the above calculations.
APPENDIX-5

STATEMENT OF RAW MATERIALS AND PACKING MATERIALS CONSUMPTION AND RECONCILIATION

<table>
<thead>
<tr>
<th>Particular</th>
<th>Opening Stock Qty. Rate Value</th>
<th>Purchases Qty. Rate Value</th>
<th>Closing Stock Qty. Rate Value</th>
<th>Consumption Qty. Rate Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raw Materials (Item wise)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Packing Material (Item wise)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:- This statement should be for the investigation period.
STATEMENT OF RAW MATERIAL CONSUMPTION

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Unit</th>
<th>Consumption per unit of production Norms*</th>
<th>Actual Consumption per unit of production</th>
<th>Average Rate for investigation period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Previous Year</td>
<td>Period of Investigation</td>
</tr>
<tr>
<td>Raw Materials (Item wise)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total cost per unit of production considering rates for the investigation period</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Give source of consumption norms
** In case the raw materials consumed are produced captively, provide details of Cost of Production and average sales realisation of those raw materials separately.
**ALLOCATION AND APPORTIONMENT OF EXPENDITURE**

Please provide the basis along with the amount allocated to the subject product and to other products out of the total expenses of the company for the Period of Investigation as per the following format.

**Name of the Company**

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Particular</th>
<th>Total company as a whole</th>
<th>Share applicable to product under investigation</th>
<th>Share not applicable to product under investigation</th>
<th>Basis of allocation/apportionment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Raw Material (Item-wise)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Consumable stores and spares/other inputs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Utilities(power, fuel, steam etc.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Direct Labour</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Manufacturing overhead(Specify under major head)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Research &amp; Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Admin. Overheads</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Selling &amp; Distribution cost</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Financial expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Other misc. expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Total expenditure</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Other income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Total income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Profit/Loss</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:-**
1. The information in this format is to be certified by practising Accountant
2. All items of income and expenditure shall be reconciled with Annual Accounts.
# STATEMENT OF COST OF PRODUCTION

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Previous Accounting Year</th>
<th>Investigation Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Installed/ Rated Capacity (Quantity)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Production (Quantity)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capacity Utilisation (%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales (Quantity)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Qty.</td>
<td>Rate</td>
</tr>
<tr>
<td>Manufacturing expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raw Materials</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(specify the major raw materials)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consumable stores &amp; spares</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utilities( Power, Fuel, Steam etc..)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Labour</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing Overheads</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Others (please specify the nature of expenditure)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General and Administrative Overheads</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Selling Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Less: Misc. Income (from product concerned)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Cost to make and sell</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Selling Price</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profit/Loss</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Please specify the unit, wherever applicable
The information in this format to be certified by practising Accountant.
FACTOR COST AND PROFIT OF EXPORTS TO INDIA

Grade _____________________
Period from _________ to __________

<table>
<thead>
<tr>
<th>Unit</th>
<th>Qty.</th>
<th>Rate</th>
<th>Value</th>
</tr>
</thead>
</table>

Materials:
(specify each raw material and its ratio in the final product)
1. 
2. 
3. 
4. 
5.
Consumable stores & spares
Direct labour
Utilities (such as power, water, gas, oil, etc.)

Overheads
- Manufacturing overheads
- Depreciation
- Financing costs
- Interest costs
- Packing costs
- Other costs, if any,
- Selling and administration costs

Ex-factory Cost
(in case it includes taxes, specify the same and furnish the break-up thereof)

Net profit/Loss before tax
Unit selling price (ex-factory)

1. A separate schedule should be prepared for each grade.
2. Denote currency and indicate the applicable rate of exchange with US $.
3. Taxes such as excise, turnover or production tax etc. excluded from the costing may be indicated in terms of rate and value.
4. Direct or indirect subsidies given by the Government, if any, on production, procurement, sale, and transportation of raw materials, utilities, finances etc. if excluded may be indicated showing import on cost of production per unit.
5. Describe the system of cost accounting used.
FACTORY COST AND PROFIT OF DOMESTIC SALES

Grade _____________________
Period from ___________ to ___________

<table>
<thead>
<tr>
<th>Unit</th>
<th>Qty.</th>
<th>Rate</th>
<th>Value</th>
</tr>
</thead>
</table>

Materials:
(Specify each raw material and its ratio in the final product)
1. 
2. 
3. 
4. 
5. 
Consumable stores & spares
Direct labour
Utilities (such as power, water, gas, oil, etc.)

Overheads
• Manufacturing overheads
• Depreciation
• Financing costs
• Interest costs
• Packing costs
• Other costs, if any,
• Selling and administration costs

Ex-factory Cost
(in case it includes taxes, specify the same and furnish the break-up thereof)
Net profit/Loss before tax
Unit selling price (ex-factory)

1. A separate schedule should be prepared for each grade.
2. Denote currency and indicate the applicable rate of exchange with US $.
3. Taxes such as excise, turnover or production tax etc. excluded from the costing may be indicated in terms of rate and value.
4. Direct or indirect subsidies given by the Government, if any, on production, procurement, sale and transportation of raw materials utilities, finances, etc. if excluded may be indicated showing impact on cost of production per unit.
5. Describe the system of cost accounting used.
## FACTORY COST AND PROFIT OF EXPORTS TO COUNTRIES OTHER THAN INDIA

<table>
<thead>
<tr>
<th>Grade</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Period from</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit</th>
<th>Qty.</th>
<th>Rate</th>
<th>Value</th>
</tr>
</thead>
</table>

### Materials:
(specify each raw material, and its ratio in the final product)
1.  
2.  
3.  
4.  
5.  

### Consumable stores & spares

### Direct labour

### Utilities (such as power, water, gas, oil, etc.)

### Overheads
- Manufacturing overheads
- Depreciation
- Financing costs
- Interest costs
- Packing costs
- Other costs, if any,
- Selling and administration costs

### Ex-factory Cost
(in case it includes taxes, specify the same and furnish the break-up thereof)

### Net profit/Less before tax

### Unit selling price Ex-factory

---

1. A separate schedule should be prepared for each grade.
2. Denote currency and indicate the applicable rate of exchange with US $.
3. Taxes such as excise, turnover or production tax etc. excluded from the costing may be indicated in terms of rate and value.
4. Direct or indirect subsidies given by the Government, if any, on production, procurement, sale, and transportation of raw material utilities, finances etc. if excluded may be indicated showing impact on cost of production per unit.
5. Describe the system of cost accounting used.
### STATEMENT OF ALLOCATION OF SELLING, GENERAL AND ADMINISTRATIVE OVERHEADS

<table>
<thead>
<tr>
<th>Name of Company</th>
<th>Total value all products</th>
<th>Total cost incurred by sales of</th>
<th>Cost incurred by sales to</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Independent domestic customers</td>
</tr>
<tr>
<td></td>
<td>Product concerned</td>
<td>Other products</td>
<td>Product concerned</td>
</tr>
<tr>
<td></td>
<td>Val</td>
<td>%</td>
<td>Val</td>
</tr>
<tr>
<td>Turn-Over</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>List SG&amp;A expenses separately</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Publicity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>etc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total SG&amp;A</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The relevant turnover figures should be the net turnover (after all discounts, net of all taxes) and must be given for each column separately. The “%” columns refer to percentage of net turnover; the amount of each cost item should be expressed as a percentage of net turnover.
For further details, please contact:

**Directorate General of Anti-Dumping and Allied Duties**

Ministry of Commerce & Industry  
Department of Commerce  
Udyog Bhawan, New Delhi-1100011  
Tel: 23010362, Fax: 23014418