

**Ministry of Commerce & Industry  
Department of Commerce  
Udyog Bhavan  
New Delhi 110011**

**ANTI SUBSIDY/COUNTERVAILING DUTY  
INVESTIGATION**

**APPLICATION PROFORMA**

**DIRECTORATE GENERAL  
OF  
ANTI-DUMPING & ALLIED DUTIES**

## **INTRODUCTION**

This publication contains the format and guidelines for filing applications seeking anti-subsidy/countervailing duty investigation for imposition of countervailing measures.

Countervailing measure is in the form of countervailing duty which is to be imposed only after the determination that:

- (a) the subsidy is specific subsidy
- (b) the subsidy relates to export performance;
- (c) the subsidy relates to the use of domestic goods over imported goods in the export article; or
- (d) the subsidy has been conferred on a limited number of persons engaged in manufacturing, producing or exporting the article.

A subsidy is said to exist;

- (a) if there is a financial contribution by the Government or any public body within the territory of the exporting country, i.e. where-
  - (i) there is a direct transfer of funds(including grants, loans and equity) by the Government;
  - (ii) government revenue which is otherwise due is foregone and not collected (including fiscal incentives, income tax exemption)
  - (iii) A government provides goods or services other than general infrastructure free of cost or at concessional rates;
- (b) a government grants or maintains any form of income or price support which operates directly or indirectly to increase export of any article from its territory.

The applicants requesting for imposition of countervailing measures are expected to furnish a fully documented application with the information as per this format and the footnotes in each part thereof. The information so submitted should be drawn from reliable sources. Wherever required the applicants should annex the copies of requisite documents to substantiate facts and figures presented.

The officers of the Directorate will be available for any assistance required in the completion of a fully documented application to present prima facie evidence of subsidy, injury and causal link thereof as required by the Rules governing the process of anti subsidy investigations.

## **General**

1. The applicant is advised to familiarize himself with Section 9, 9B & 9C of the Customs Tariff Act, 1975 and the Customs Tariff (Identification, Assessment and Collection of Countervailing duty and for Determination of Injury ) Rules, 1995 (hereafter referred to as Anti Subsidy Rules) before filing an application.
2. Except as provided in sub-rule (4) of rule 6, The Designated Authority would initiate investigations to determine the existence, degree and effect of any alleged subsidy in relation to import of an article, only upon receipt of a properly documented application by or on behalf of the domestic industry in accordance with Rule 6. Sufficient evidence regarding standing of the domestic industry shall be a pre-requisite for initiation of investigation.
3. Rule 6(3)(b) requires the Designated Authority to examine the accuracy and adequacy of the evidence provided in the application and satisfy itself that there is sufficient evidence regarding subsidy, injury and a causal link between subsidized imports and the alleged injury to justify the initiation of an investigation.
4. No application will therefore be taken on record of this Directorate until it is fully documented and until all information elicited therein are furnished by the applicant. In case of any problem faced in filling the application the officers of the Directorate may be contacted for assistance. The applicant must ensure that the application filed by them is complete in all respects and is fully documented, so that it may be taken on record by the Authority and necessary action is initiated.
5. The application should specifically cover, inter alia, the following:
  - (i) information on the imported product;
  - (ii) information on the domestic industry and the domestic market;
  - (iii) evidence of subsidy on imports;
  - (iv) evidence of injury; and

- (v) evidence of causal link
6. The following requirements should also be kept in view while making the application for anti-subsidy investigation:
- (i) The source of data must be indicated by the applicant(s) while furnishing the information
  - (ii) A soft copy using MS-Word/MS Excel software of the application is also required to be submitted
  - (iii) Application should invariably contain information and data relating to the proposed period of investigation (POI) and previous three financial years. There should be no gap but there can be overlap between the POI and the previous financial years. The data for previous three years would be utilized for trend analysis for determination of injury.
  - (iv) Information furnished in the application to demonstrate subsidy, injury and causal link between such subsidized imports and alleged injury should invariably be supported by evidence as required under Rule 6(2) of the Anti Subsidy Rules, 1995.
7. Confidential information : Rule 8 permits an interested party to furnish information on confidential basis. Any information which is by nature confidential (for instance, information the disclosure of which would be of significant competitive advantage to a competitor or because its disclosure would have a significantly adverse effect upon a person supplying the information or upon a person from whom that person acquired the information), shall upon good cause shown, be treated as such. Evidence relating to export price, costing, profitability, specific adjustments in pricing are examples of such information which is generally accepted by Designated Authority as confidential. If confidentiality is claimed on any other aspect, which generally does not face without the above criteria, the applicant should give a brief statement of reasons as to why that particular information needs to be kept confidential. In case such information is furnished on confidential basis without recording any reasons for claiming

it to be confidential, the Designated Authority may disregard such information. It is of utmost importance that each page and supplementary information furnished on confidential basis is clearly marked "confidential" on the face of it, failing which the request for confidentiality may not be entertained.

All documents/ arguments/ submissions or correspondence made on a confidential basis should necessarily be accompanied by a meaningful non-confidential summary, failing which such communication is liable to be ignored without making any other further reference to the supplier of such information, in view of the time limits laid down under the law. The summaries given should be in sufficient detail to permit a reasonable understanding of the substance of the information submitted in confidence. In exceptional circumstances where a particular information is not susceptible to summary, a statement of reasons why summarization is not possible must be provided.

8. The application is required to be submitted in two copies along with one non-confidential version thereof. The Designated Authority may, however, require additional copies before initiation of investigation or at any time during the course of the investigations.
9. The Designated Authority may provide any information submitted by the applicant (or any other party) on non-confidential basis to other interested parties in accordance with Anti Subsidy Rules.
10. The application should contain information as detailed in the enclosed proforma. The proforma enclosed is not a fill-in proforma and, therefore, should be treated as a questionnaire. Any information not requested in the proforma, which may be of importance, may also be furnished.
11. Applicants are advised to consider a time period for providing the information as proposed period of investigation. The time period chosen for furnishing information should preferably be 12 months comprising four fiscal quarters or more. It is

desirable that this period be most recent and correspond to the accounting year of the domestic industry. All information, unless other wise specified, should relate to this period.

12. The Designated Authority may request any additional and/or supplementary information any time before or after initiation of investigation.
13. All information unless other wise specified should relate to the relevant product.
14. The Designated Authority requires detailed information on the extent of injury for initiation of investigation. The information generally required to be furnished is indicated in Part IV of these guidelines.
15. The application should be addressed to :

Designated Authority  
Directorate General of Anti-dumping and Allied Duties  
Ministry of Commerce  
Udyog Bhavan, New Delhi 110 011.

16. Please complete the certificate as at Format "F" for submission along with the petition.

**Imported Product Information**

Please provide complete information of the subsidized product which is alleged to be imported in India. The following information is relevant in this section of the complaint:

1. Complete description of alleged subsidized goods, including information on its size, quality, category and uses of such goods along with any applicable technical specifications or standards (national or international) and the ITC (HS) classification, customs classification, customs duty, import policy (including Advance Licensing provisions).
2. Country(ies) of origin of the alleged subsidized goods.
3. Since when such goods from the named country(ies) is(are) being imported in the Indian market and when did its import begin.
4. Whether such goods are shipped to India through third countries.
5. Volume, value and avg. Cost Insurance & Freight (cif) value of such subsidized goods imported into India from each country alleged to be subsidising the goods for the past three years and the current year to date and the source of information therefor.
6. Volume, value and avg. cif value of such goods imported from other countries, not alleged to be subsidizing the goods, for the past three years and the current year to date and the source of information thereof.
7. Name(s) and address (es) of known exporters and manufacturers of the alleged subsidized goods.
8. Name(s) and address (es) of known importers of the alleged goods in India.
9. Name(s) and address (es) of the users of the alleged subsidized goods in India.
10. Name(s) and address (es) of Association of the users of the alleged subsidized goods in India.



Note : Data on the volume and value of imported goods can be determined from published sources, such as the Directorate General of Commercial intelligence & Statistics (DGCI&S) publications, Customs Daily Lists and /or information otherwise available. Source of information must invariably be specified while furnishing information.

**Indian Industry Profile**

Please provide complete information about the Indian industry producing the subject goods. The following information is relevant for this section of the complaint :

1. (a) Name(s), address(es) of the Regd. Office, contact person, telephone numbers, and fax numbers of Indian producers of the subject goods who are filing the application.  
  
(b) Address(es) of contact person, telephone no. and fax numbers of the works/manufacturing unit of the applicant(s).
2. Name(s), address(es), contact person, telephone numbers, fax numbers of Delhi Office, if any, of the Indian producers of the subject goods who are lodging the complaint.
3. Name(s) and address(es) of all Indian producers including the complainant alongwith their production (volume and value) of subject goods during the last two years, and the current year.
4. Whether viable substitutes exist for the product. If so, please provide complete information about the substitutes and their degree of substitution.
5. Subject goods (including size, type, range, models) that petitioner(s) produces. Details of articles that applicant(s) is/are capable of producing. Details of goods the applicant(s) may purchase to complement the product line.
6. (a) Do any of the applicant(s) import the subject goods. If yes, please provide details of countrywise volume and value of imports during the last two years and in the current year to date.  
  
(b) Are any of the applicant(s) related to the exporters or importers of the alleged subsidized article. If so, the nature of such relationship.

7. What are the differences in the applicant(s) product and the alleged subsidized product, if any? To the extent feasible, differences in the imported product and applicant(s)' product may be quantified.
8. Please indicate any difference in the production process employed by the petitioner(s) and the exporters. It would be appropriate to quantify the impact of such differences, if any, on prices.
9. Volume and value of total Indian production with a break-up into production by applicant(s) and of other Indian producers not party to this application for the last three financial years and current year to date.

## **Evidence of Subsidy**

Please provide complete information to demonstrate the existence, nature and amount of subsidy in the imported subject goods. The following information is relevant for this section of the complaint :

### **A. Identity of the Authority**

Please provide complete details of the Authority providing subsidy.

- (i) Government or Authority(ies), Central or Provincial
- (ii) Public body(ies) working within the territory of the country.
- (iii) Private body(ies) who is(are) discharging function of providing subsidy within meaning of Section 9 of Customs Tariff Act and Countervailing Duty Rules .

### **B. Nature of Subsidy**

Please provide the details of subsidy(ies) provided by any or all of the body(ies) mentioned in Section "A" above.

Whether subsidy(ies) is(are) in the form of financial contribution by way of :

- (i) By direct transfer of funds such as grants, loans and equity infusion.
- (ii) By potential direct transfer of funds or liabilities such as loan guarantees
- (iii) Revenue foregone or not collected which was otherwise due e.g. fiscal incentives such as tax credits
- (iv) Provision of goods or services other than general infrastructure
- (v) Purchase of goods at more than the market price
- (vi) Income or price support given
- (vii) Any disbursement contingent on export performance

- (viii) Any disbursement contingent upon use of domestic goods over imported goods in the export article.

(NOTE : To qualify the financial contribution as subsidy by any of the bodies as mentioned in Section "A" should be specific within the meaning of Rule 11 of Countervailing Duty Rules and benefit thereof should have been conferred.)

### **C Required Documents**

- (i) Where subsidy(ies) is(are) being provided in pursuance of any law or rules, copies of such documents or any other evidence to that extent are to be submitted.
- (ii) Where subsidy(es) is(are) limited to certain enterprises and or predominantly used by certain enterprises and/or granting of disproportionately large amount to certain enterprises and/or the manner in which discretion has been exercised by the granting authority indicates towards the specificity of the subsidy within meaning of Annexure II of the Countervailing Duty Rules. The complete details of facts are to be provided to ascertain subsidy.

### **D Calculation of Subsidy**

The amount of subsidies received by the exporter are to be calculated in terms of rule 12 of the Countervailing duty in the following manner :

- (i) Government provision of equity capital shall be considered as subsidy where investment decision can be regarded as inconsistent with the usual investment practice (including for the provision of risk capital) of private investors in the territory of the exporting country.
- (ii) Loan by government will be considered as subsidy where there is a difference between amount that the firm receiving the loan pays on the government loan and the amount the firm would pay on a comparable commercial loan which the firm could actually obtain on the market.

In this case, the subsidy shall be the difference between these two amounts.

- (iii) Loan guarantee by government shall be considered as subsidy where there is the difference between the amount the firm receiving the guarantee pays on a loan guaranteed by the government and the amount the firm would pay on a comparable commercial loan. In this case, the subsidy shall be difference between these two amounts.
- (iv) Provision of goods or services by government shall be considered as subsidy where it has been provided for at less than adequate remuneration.
- (v) Purchase of goods by government shall be considered as subsidy where purchase is made for more than adequate remuneration.

**Evidence of Injury**

Please provide complete information on how imports of the alleged subsidized goods cause or threaten material injury to the domestic industry or materially retards its establishment. The following information is relevant for this section of the application:

1. Changes in market share held by Indian producers;
2. Increased imports from the subject country(ies);
3. Significant decline in the production of the petitioner(s);
4. Significant decline in the utilization of capacity of domestic industry (under utilization of capacity);
5. Significant decline in the sales volume of the petitioner(s);
6. Selling price (evidence of price erosion, price undercutting, price suppression or price depression);
7. Evidence of lost contacts or declining sales;
8. Employment (employment levels, lay-off of employees due to increased alleged dumped imports);
9. Profitability (history of profit levels for the petitioner(s) and industry);

Please give the above information as per proforma IV A and IV B.

Detailed information along with evidence of injury should cover all relevant economic factors indicated in Para 1(5) of the Annexure I to the Rules as reproduced below:

“The designated authority while examining the impact of the subsidized imports on the domestic industry shall include an evaluation of all relevant economic factors and indices having a bearing on the state of the industry, including actual and potential decline in output, sales, market share, profits, productivity, return on investments, or utilization of capacity; factors affecting domestic prices; actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital investments and, in the case of agriculture, whether there has been an increased burden on government support programmes.”

Accordingly, the data relevant to productivity, return on investment, the magnitude of the rate of subsidization, negative effects on cash flow, inventories, wages, growth, ability to raise capital investments should also be specifically furnished to substantiate the injury with regard to all the parameters mentioned in the Annexure I of the Rules.



## **Proforma IV A**

### **Injury Information on Domestic Industry**

Provide information for the domestic industry as a whole for the period of investigation and the preceding three financial years in the format given below:

<b>S.N</b>	<b>Particulars</b>	<b>Year 1</b>	<b>Year II</b>	<b>Year III</b>	<b>Period of Investigation</b>
		<b>Qty. Value</b>	<b>Qty. Value</b>	<b>Qty. Value</b>	<b>Qty. Value</b>
1	Imports *From the subject country(ies) *Other country(ies)				
2	Installed capacity				
3	Production				
4	Capacity utilization				
5	Captive consumption				
6	Indigenous sale				
7	Export sale				
8	Opening stock				
9	Closing stock				
10	Cost of Sales				
11	Profit/Loss				
12	Investments				
13	Networth				
14	Capital investment for expansion				
15	Employment (Manpower strength)				
16	Demand (1+5+6)				
17	Market Share*				
18	Any other factors				

Notes:

1. Please indicate unit of measurement wherever applicable.
2. Indicate basis of estimating demand, if it is other than what is specified in the format above.
3. Furnish the Balance Sheet and financial statements for these years for the company(ies) as a whole and for the unit(s) and the specific product in question when the company(ies) is a multi-unit and multi-product one.

\*(Indigenous sale by the domestic industry as a percentage of Demand)

## Proforma IV B

### Country-wise Landed Value

Provide details regarding export price, custom duty etc. and work out the landed value of imports per unit of the alleged subsidized product for each of the subject country(ies).

#### **Name of the exporting country**

<b>S.No</b>	<b>Particulars</b>	<b>Year I</b>	<b>Year II</b>	<b>Year III</b>	<b>Period of Investigation</b>
		<b>Qty. Value</b>	<b>Qty. Value</b>	<b>Qty. Value</b>	<b>Qty. Value</b>
1.	Avg. FOB price (US\$)				
2.	Charges after FOB and before CIF 1. Freight 2. Insurance 3. Other charges				
3.	Avg. CIF price (US\$) (1+2)				
4.	Avg. Exchange Rate				
5.	Avg. CIF Price (Rs.) (3*4)				
6.	Landing Charges				
7.	Avg. Assessable value (5+6)				
8.	Custom clearance and handling charges				
9.	Custom Duty i. Basic ii. Auxiliary iii. Countervailing				
10.	Landed Value of Imported Product (7+8+9)				
11.	Avg. Selling Price of Indigenous product i. including excise duty ii. excluding excise duty				

#### **Notes:**

1. Separate proforma for each of the exporting country is to be furnished.
2. Break-up of custom duty is to be indicated separately.
3. Supporting data/details are to be attached.
4. In the absence of FOB price, the statement may be prepared from other stage.

**Evidence of Causal Link**

Please provide information on the factors which establish that the injury to the domestic industry is due to subsidized imports from the subject country(ies). Factors other than subsidized imports which are also at the same time causing injury to the domestic industry must be segregated. Provide information on the following :

The following information is relevant for this section of the application :

1. Volume and value of imports from country(ies) other than the subject country(ies) and an explanation on why imports from these country(ies) are not causing injury to domestic industry.
2. Demand of the product for the past three years and the POI. In case the demand has undergone substantial change, an explanation on why changes in the demand has not caused injury to the domestic industry.
3. Provide explanation on whether trade restrictive practices of and competition between the foreign and domestic producers, developments in technology, the export performance and the productivity of the domestic industry or any other known factors have not caused injury to the domestic industry.

**Costing Information**

Please provide information on the following along with the application:

1. Production Process: Stagewise process of manufacturing and various routes of manufacture. Process flow chart indicating cycle time taken at each process.
2. Raw materials and packing material consumption and reconciliation statement as per Format "A".
3. Raw materials consumption norms and comparison with actuals as per Format "B".
4. A statement showing cost of production as per Format "CI" and "CII". A statement classifying expenses shown in Format "CI" into Fixed, Variable and Semi-Variable. The semi-variable expenses may further be classified into Fixed and Variable. The basis of classification may be clearly mentioned.
5. Utilities consumption statement as per Format "D" for the investigation period and previous three years.
6. Calculations of working capital as follows :
  - (a) Working Capital as per Balance Sheet
  - (b) Working Capital as per Bank Limits,
  - (c) Working Capital as per Production Cycle Time.
7. Interest on Term Loans: Statement of term loan outstanding at the beginning of the year, at the end of the year, interest paid/payable on term loans and average rate of interest on term loans.
8. Overdue and/or compounding interest : Statement showing details of overdue and/or compounding interest provided in the annual audited accounts relevant to the period of investigation
9. Depreciation: Statement showing gross and net block for the investigation period and previous three years.
10. Return/profit: Statement showing desirable return on capital/equity alongwith justification in support thereof.
11. Details of misc. income earned during the year.
12. Sales Realisation: A statement showing details of gross sales realisation, discounts/commission, excise duty, other taxes and net sales realisation, as per Format "E" for the past three years and

13. monthwise for the investigation period. The figures should reconcile with balance sheet of the corresponding years.
14. Details of WIP at the beginning and end of the investigation period, clearly indicating break up of material cost and overheads charged in the valuation.
15. Brief write up on the following :
  - (a) Purchase policy including long term contracts for major materials.
  - (b) Sales policy indicating marketing/distribution channels, commission/ discount policy, credit terms etc., sales policy to bulk consumers.
  - (c) Stores accounting and inventory/stock/WIP valuation.
  - (d) Quality control procedure and tests being conducted.
16. A statement showing Production, Sales Quantities, Capacity Utilization, Stock, Net Average Sales Realisation, Cost of Production, Profit/Loss for the past three years and monthwise for the period of investigation.
17. Details of job work done or got done during the investigation period.
18. Audited and printed annual accounts for the investigation period and past three years, and trial balance for the investigation period.
19. Cash flow statement for last three years as well as Period of Investigation.

NOTE :

- (1) All the information, unless otherwise stated, should relate to the investigation period.
- (2) Information may be compiled, to the extent possible, from the annual audited accounts and supplementary records being maintained by the Company.
- (3) All the information is subject to verification, and therefore, all supporting papers, including working sheets may be preserved for verification by the Designated Authority.
- (4) The information should be supplied in the formats prescribed.
- (5) The hard copy of COSTING INFORMATION should invariably be accompanied with a soft copy (on floppy disc/compact disc).

**STATEMENT OF RAW MATERIALS AND PACKING  
MATERIALS CONSUMPTION AND RECONCILIATION**

Particulars	Opening Stock			Purchases			Closing Stock			Consumption		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Raw Materials (Item wise)												
Packing Materials (Item wise)												
Total												

Note: This statement should be for the investigation period.

**STATEMENT OF RAW MATERIAL CONSUMPTION**

Particulars	Unit	Standard Consumption norm per unit of production	Actual Consumption per unit of production			Average Rate for Investigation period
			Year 1	Year 2	Year 3	
Raw Materials (Item Wise)						
<b>Total</b> Cost per unit of production Considering Rates for the investigation period						

**Note:-**

Where the unit has not been able to achieve the standard norm/design norms, reasons for not attaining the same may also be given.

## STATEMENT OF COST OF PRODUCTION

	Previous Accounting Year	Period of Investigation
<b>Name of the Company</b>		
Installed capacity		
<i>Actual Production</i>		
<i>Capacity Utilisation (%)</i>		
<i>Sales (quantity)</i>		
<i>Particulars</i>	<i>Previous Accounting Year</i>	<i>Investigation Period</i>
	<i>Qty.    Rate    Value    Cost per unit</i>	<i>Qty.    Rate    Value    Cost per unit</i>
<i>Manufacturing expenses</i>		
<i>Raw materials</i>		
<i>(specify the major raw materials)</i>		
<i>Utilities</i>		
<i>Depreciation</i>		
<i>Others (please specify the Nature of expenditure)</i>		
<i>Administrative Expenses</i>		
<i>- Variable</i>		
<i>- Fixed</i>		



<i>Selling &amp; Distribution Expenses</i>		
- Variable		
- Fixed		
<i>Financial Expenses</i>		
- Variable		
- Fixed		
<i>Less: Misc. Income (from Product concerned)</i>		
<i>Total Cost to make and Sell</i>		
<i>Selling price</i>		
<i>Profit / Loss</i>		

*Note: Please specify the unit, wherever applicable.*

*The information in this proforma has to be certified by a practicing Cost Accountant.*

**ALLOCATION AND APPORTIONMENT OF EXPENDITURE**

Please provide the basis alongwith the amount allocated to the subject product and to other products out of the total expenses of the company, as per following format

Sl.	Particulars Expenses	Total For the company/plant as per Financial Accounts	Share Applicable to product under investigation	Share not allocated / Apportioned to the product under consideration	Basis of Allocation/ Apportionment *
1	2	3	4	5	6
	<p><b>Raw Material</b> (itemwise)</p> <p>Consumable stores and spares/other inputs Utilities (power, fuel, steam, etc.) Direct labour Manufacturing Overheads (Specify under major heads) Research &amp; Development Administrative Overheads Selling &amp; Distribution cost Depreciation Financial expenses Other misc. expenses Total expenditure Sales Other income Total income Profits / Loss</p>				

Note :

1. The information in this proforma is to be certified by practising Cost Accountant
2. All items of income and expenditure shall be reconciled with Annual Accounts.
- 3.\* The basis and method of allocation/apportionment of overhead costs/common cost should be as per consistent practice of the company.

**STATEMENT OF CONSUMPTION OF UTILITIES**

Particulars	Consumption Norms (per unit of Production)	Actual Consumption (per unit of production)			Investigation Period	
		Year1	Year2	Year3	Unit	Rate
a) Power						
b) Water						
c) Other (please specify)						
Total Cost Considering investigation period rates						

Note : The details should be in terms of items of utilities purchased and paid by the company.  
The rates should be the average cost for the investigation period.

## STATEMENT OF SALES RELATIONS

<b>Year</b>	<b>Quantity sold</b>	<b>Gross sales</b>  Rs.	<b>Discounts / Commission</b>  Rs.	<b>Excise Duty</b>  Rs.	<b>Net Sales Realisation</b>  Rs.	<b>Net Sales Realisation Per Unit</b>  Rs.
<b>Year 1</b>						
<b>Year 2</b>						
<b>Year 3</b>						
<b>POI</b>						

1. Investigation Period (month-wise) and total for the investigation period
2. Sales Value should be as per financial records and consistent with the revenue recognition practice followed by the Company.

**CERTIFICATE**

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 records available and generally maintained by the company, and no material has been concealed or misrepresented.

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

*Date* \_\_\_\_\_

\_\_\_\_\_  
(Name /  
Designation)

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

(2) The certificate should be signed by Chief Executive of the Co./Directors/Partners or the proprietor of the firm.