

**GOVERNMENT OF INDIA MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE**

**COUNTERVAILING DUTY
QUESTIONNAIRE FOR IMPORTERS IN INDIA
DIRECTORATE GENERAL OF TRADE REMEDIES
Website: www.dgtr.gov.in Email: dgad.india@gov.in**

**Directorate General of Trade Remedies (DGTR),
4th Floor, Jeevan Tara Building,
5, Parliament Street, Patel Chowk,
New Delhi-11000 I India**

FORM OF QUESTIONNAIRE

LEGAL PROVISION

The Sections 9 of the Customs Tariff Act, 1975, as amended from time to time, and the Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995, as amended from time to time, framed thereunder form the legal basis for Countervailing investigations and for the levy of anti-subsidy duties. These laws are based on the Agreement on Subsidies and Countervailing measures which is in pursuance of Article VI of GA TT, 1994.

GENERAL

1. The questionnaire is to enable the Directorate General to obtain the information from the interested parties deemed necessary for the present investigation in accordance with Rule 7 of the Customs Tariff Rules, 1995.
2. This questionnaire is to be filled in by an importer in India, not related to producer/exporter of product under consideration in subject countries. If the unrelated importer is also a user of the subject goods, then such unrelated importer has to fill the user questionnaire. It is in the interest of the importer (s) to reply to the questionnaire accurately and adequately and to attach supporting documents, wherever required
3. The Directorate General initiates investigation after examination of accuracy and adequacy of the evidence filed by the Domestic Industry in the form of a written application and establishing the case of subsidization, injury and the causal link between such dumped imports and alleged injury. Thereafter, a detailed investigation is undertaken before finalizing preliminary and/or final findings. The investigation process includes eliciting information on various parameters from interested parties through questionnaire, and verified if deemed necessary, to the extent possible.
4. The questionnaire is not of a "fill in type" and provides for submission of answers to the questions. The information provided should be strictly as per the questionnaire and preferably in the same order as in the questionnaire and the declaration provided herein must be affixed. Wherever, the statistical and accounting data is required, the format have been prescribed in the Appendices for presentation of data.
5. All documents and source material submitted in response to this questionnaire must be accompanied by an English translation.
6. All units of measurement and currencies used in Appendices and other information should be clearly identified.
7. In a case where an interested party refuses access to, or otherwise does not provide necessary information within a reasonable period, or significantly impedes the investigation, the Directorate General may record its finding on the basis of the facts available to it and make such recommendations to the Central Government as it deems fit under such circumstances as provided in Rule 7 (8) of the Customs Tariff Rules, 1995.

INSTRUCTIONS FOR FILLING FORMATS

8. The duly filled formats are to be filed along with the response. The entities related to you are also required to participate by giving relevant information as mentioned in subsequent paragraphs, if related entities are involved in the re-sale of product under consideration.
9. The questionnaire in the following pages has been designed to enable the Directorate General to obtain the information deemed necessary from the unrelated importers for the present investigation. It is in the interest of the importers to reply to the questionnaire as accurately and completely as possible and to attach supporting documents' wherever feasible. In case you are importer and user of the product under investigation, then you are required to fill the user questionnaire available on the website www.dgtr.gov.in.
10. 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 Directorate General shall be at liberty to allow the other interested parties to inspect any such non-confidential information. Confidential information must be accompanied by non-confidential summary to the extent conducive to summarization. However, if the Directorate General is satisfied that the request for confidentiality is not warranted or the supplier of the information is either unwilling to make the information public or to authorize its disclosure in a generalized or summary form, it may disregard such information (in accordance with Rule 8 of the Customs Tariff Rules, 1995).
11. A copy of all non-confidential submissions shall be placed in a file, open for inspection by an interested party, on request, participating in the investigation in accordance with Rule 8(2) of the Customs Tariff Rules, 1995.
12. 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.
13. The certificate at Appendix "A" must be attached with the response. You are also required to fill Appendix "B" in case any person/firm/company is being authorized to represent your interests in the investigation. Further, the legal representative is required to submit a declaration as given in Appendix-C.
14. Please provide two hard copies of Confidential and Non-confidential versions of the responses/submissions along with the soft copy made during the course of countervailing duty investigation. Also provide all write-ups / explanations etc., preferably in MS Word file and all formats/appendix in MS Excel format.
15. The Directorate General may carry out on-the-spot verification to examine the records of your company and to verify the information provided in this questionnaire

INFORMATION TO BE PROVIDED BY UNRELATED IMPORTERS IN INDIA

SECTION A: GENERAL

1. Please supply details of your company:

- (i) Name:
- (ii) Address:
- (iii) Telephone:
- (iv) Fax:
- (v) mail:
- (vi) Website:
- (vii) Names of the person(s) to contact and designations.

2. In case you have empowered a legal representative to assist you in this proceeding please give:

- (i) Name of legal representative:
- (ii) Address:
- (iii) Telephone:
- (iv) Fax:
- (v) Email:

3. Describe the legal form of your company and when it was established. In case there have been any change in the structure of your company, please elaborate every change in the last three years including POI.

4. List the names of the principal shareholders during the POI of your company and indicate the percentage share-holding and the activities of these shareholders. State whether any of them are related to any other company engaged in production and sale of the product under investigation.

5. Please give details of all your units linked to the product under investigation in India and indicate clearly the role/operations performed by these units.

6. Provide a list of all products sold by your company during the POI even if they are not concerned by this proceeding. Give the total imports in volume (specify unit of measurement) per product.

7. Outline your company's world-wide corporate structure and affiliations, including parent companies, subsidiaries and all other related companies whether or not involved with the product under investigation along with the names and addresses, telephone, fax numbers and Email address. Specify the activities of each related company. In addition, please specifically identify all related companies which are involved in product under consideration.

SECTION B: FINANCIAL INFORMATION

1. State your corporate financial year.
2. State whether your accounting practices are in accordance with the Generally Accepted Accounting Principles ("GAAP") of India. If not so, list the accounting practices, which are not in accordance with the GAAP.
3. 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 two 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.
4. Attach internal financial statements, management reports, standard cost reviews etc., if prepared and maintained for the product under investigation, or for the product category covering the product concerned. Provide copies for the three most recent financial years.
5. Please indicate the address where the accounting records concerning the activities of the company are located. If they are maintained in different locations please indicate which records are kept at which location. State the name & designation of concerned person with complete address, telephone, fax no. Email address, responsible for maintaining the accounting records of the company.

SECTION C: IMPORTS AND RESALE OF PUC

1. Explain your company's channels of distribution to customers in India starting from the factory gate until the first resale to customers. Describe the physical flows (products) and the financial flows (e.g. invoices and payments) involved. Include a detailed flow chart indicating terms of sale and pricing to each category of customer (e.g., traders, distributors, wholesalers, industrial users, end users, etc.) including related companies. If the product under investigation is changed in any way between purchase and resale, please provide the details
2. Name and addresses of major customers, who are either industrial users/ end users.
3. Describe the details, if any of post-invoicing/sale discounts or year-end rebates etc received by your company.
4. Fill the following Appendix (as applicable)
 - a. Appendix-I: Details of imports of PUC from subject countries from unrelated parties
 - b. Appendix-2: Details of purchase from domestic suppliers
 - c. Appendix-3: Summary Statement of imports
 - d. Appendix-4: Details of Resale of subject goods.
 - e. Appendix-5: Utilization of product under consideration.
 - f. Appendix-6: Profitability Statement

SECTION D: PRODUCT COMPARISON AND MARKET INFORMATION

1. Provide full description including specifications of the product involved in the investigation imported in India and sold in the home market. If you consider that your product, though falling within the product description as defined by Authority, differs from the product under consideration in any way or has specific characteristics or uses.
2. Which single it out from the product under investigation, please provide detailed information justifying your position. In case you claim that the goods produced/sold in domestic market are different in physical/ technical/ chemical characteristics from those imported in India, then you are required to give evidence of any such differences and their effect on production costs and selling price. Where possible this comparison should be provided in the form of the following table:

Type Imported and / or used by your company	Type Manufactured by Indian Producers	Characteristics of Imported Products and Differences with Indian product	Quality Imported (Specify Unit)	Average FOB Price of the imported product	Average Landed Price of the imported Product
1.	2.	3.	4.	5.	6.

3. Please mention and elaborate any causes other than the imports of the product under investigation from the country concerned which may have contributed to the alleged injury suffered by the Indian producers. Please indicate whether your company would be in favour of the imposition of countervailing measures or against. Name major labs along with their complete addresses, where the differences in technical characteristics of the imported products with those of domestic products can be evaluated or checked.
4. Are there products that could be easily substituted for the product under investigation? Please explain.
5. Do the producers/exporters of the country concerned have any comparative advantage in comparison with Indian producers? Please substantiate your comments by giving some examples.
6. Please comment on what would happen on the market if anti-subsidy duties are imposed on the imports under consideration, in particular: what would be the effects on interested parties, what are the factors likely to accelerate or delay the adjustment to the new situation [OR: Please comment on what would happen on the market if anti-subsidies duties are repealed/maintained on the imports under consideration].
7. Any other issue which you may like to bring to the notice of the Authority relating to the investigation.

**CERTIFICATE BY THE CHIEF EXECUTIVE OF THE
COMPANY/DIRECTORS/PARTNERS OR THE PROPRIETOR OF THE
FIRM.**

(On Letterhead of the Company)

1. On behalf of the [name of the importer entity], it is hereby certified that I have read the attached submission of [name of the importer entity] dated pursuant to initiation of the Countervailing Duty Investigations against the Product originating in or exported from ----- .

2. It is certified that the information contained in this submission is true, complete and correct to the best of my knowledge and belief. The same is based on the records of the company consistently made by the company. We have neither knowingly and/ or wilfully concealed or misrepresented any material information nor made any material false statements to the Directorate General. I am fully aware that in the event of any data/ information/ claim found to be contrary to the facts, the Directorate General would have full discretion to reject our entire submission.

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

Name:

----- Signature

Designation: _

Seal

Date

Note: If this Certificate is signed by an Authorised Representative other than the Officers referred above, a copy of the authorization from the Competent Officer or the Chief Executive of the Company/ Directors/Partners or the Proprietor of the Firm or the Board of Directors be also attached.

AUTHORISATION LETTER

We hereby appoint the following person/firm/company in India to represent us in the countervailing investigation being conducted by the Directorate General.

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

Miss ----- name) is authorised, inter-alia, for the following:

1. To receive communications from the Directorate General.
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.

APPENDIX-C

DECLARATION BY LEGAL REPRESENTATIVE (On Letterhead)

I/We counsel/s or legal representative/s to [name of the importer], certify that I/We have read the attached submission of [name of the importer] dated pursuant to Initiation of the Countervailing Duty Investigations against the Product originating in or exported from_____.

In my/our capacity as a legal representative/s, I/We have explained the basic provisions of the Indian Countervailing Duty laws to the party including the consequences of any deliberate or wilful and/or fraudulent concealment, misdeclaration or misrepresentation by the said party in any manner whatsoever.

In my/our capacity as an adviser, counsel, preparer or reviewer of this submission, I/We further certify that the information contained in this submission is true, complete and correct to the best of my/our knowledge and belief and that it is based on the records of the company generally/ consistently made by the company and that I/We have not knowingly and/or wilfully made any material false statements to the Directorate General and am/are not party to any concealment, misdeclaration or misrepresentation by my/our clients.

Name:

----- Signature

Designation: _

Name and Membership No. of the professional body

(e.g. TCAI, JCMIAI, Bar Council), if any: _

Seal

Date: -----

Information relating to imports in India during period of investigation from unrelated party - Appendix- 1

Sr. No.	Country	Description of Product	PCN (if Any)	Supplier's Name	Invoice No.	Invoice Date	Bill of Entry No.	Bill of Entry Date	Quantity	Invoice Value USD	Delivery Terms	Rebate / Discount / Commission	Ocean Freight	Ocean Insurance	CIF Value	Exchange Rate	CIF Value (Rs)	Custom Duty	Other duty and taxes
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Note: Copy of invoice and bill of entry of sample imports to be attached.

Information relating to purchases from domestic supplier during period of investigation -Appendix-2

Sr. No.	Description of Product	PCN (if Any)	Supplier's Name	Invoice No.	Invoice Date	Quantity	Invoice Value	Delivery Terms	Rebate / Discount / Commission	Other duty and taxes
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Note:

Copy of invoice of sample transaction to be attached.

Country - Wise details of import (from subject as well as non subject countries) - Appendix- 3

Sr. No.	Country	2nd Previous Financial Year*		1st Previous Financial Year*		POI		Remarks
		Qty	Value	Qty	Value	Qty	Value	
1	2	3	4	5	6	7	8	9
	TOTAL							

* As per the initiation notification

Note: Indicate the value in contracted currency and give rate of exchange

Information relating to resale of subejct goods in India during period of investigation - Appendix- 4

Sr. No.	Description of Product	PCN (if Any)	Customer Name	Invoice No.	Invoice Date	Quantity	Invoice Value USD	Delivery Terms	Rebate / Discount / Commission	Other duty and taxes	Name of the supplier	Country of origin	Corresponding Supplier Invoice no. (if available)

Note: Copy of invoice of sample transaction to be attached.

Appendix- 5
Report inventory and utilisation of product under investigation

Particulars	2nd Previous Financial Year			1st Previous Financial Year			POI		
	Qty	Rate	Value	Qty	Rate	Value	Qty	Rate	Value
1	2	3	4	5	6	7	8	9	10
I. Utilisation of product under investigation									
Opening Stock									
Add: Import									
Add: Domestic Product									
Less: Closing Stock									
Utilitation (I)									
II. Break - up of utiliasation									
(1) Product Sold									
(a) Domestic									
(b) Exported									
(2) Product used for captive consumption									
(a) Use for End product sold domestically									
(b) Use for End product exported									
(c) Losses / wastages etc.									
Total									

Appendix-6 (Profitability Statement)

Period of Investigation

Sl.No.	Particulars*	Total company as a whole (for POI)	Share applicable to product under investigation (Resale of imported PUC from subject countries)	Share applicable to product under investigation (Resale of imported PUC from non subject countries)	Share applicable to product under investigation (Resale of product originating in india sourced from domestic producer/trader)	Share not applicable to product under investigation	Basis of allocation/ apportionment
	Purchase Quantity						
	Sales Quantity						
	Cost of Purchase						
	Stock Adjustment						
	Administration expenses						
	Selling & Distribution Cost						
	Depreciation						
	Financial Expenses						
	Other expenses						
	Total expenses						
	Sales revenue						
	Other revenue						
	Total revenue						
	Profit/Loss						

* You may amend the nomenclature in the above format based on your audited financial statements

CERTIFICATE

I/We have verified the above data with reference to the books of account, cost accounting records and / or other relevant records of the company and have found the same to be in accordance with the Accounting Standards/ Cost Accounting Standards as applicable as on date. Based on the information and explanations given to me/us, and on the basis of Generally Accepted Cost Accounting Principles & Practices followed by the industry, I/ We certify that the above cost data reflects true and fair view of the cost of

Date:
Place:

Seal and Signature of Practising Accountant
Membership No.