**Tariff Commission**

**Sub: Questionnaire for Study on Inverted Duty Structure (IDS)**

Q.1 Name of the company and address:

Q.2 Location of the plant with full address:

Q.3 Name, address, telephone no., e-mail address and fax no. of contact person at office/plant site and at Delhi.

Q.4 Please furnish information in respect of the products (under study) manufactured at your plant as per the following proformae.

Proforma-1 : Installed Capacity and Production of items manufactured at your plant

Proforma-2 : Product-wise domestic sales and exports

Proforma-3 : Details of actual cost of production for the year 2019-20

Proforma-4 : Details of Rates of Raw Materials, Finished/Semi-finished bought out

components obtained from indigenous sources for the year 2019-20

Proforma-5 : Details of latest Rates of Imported Raw Materials and Finished

bought out components for the year 2019-20

Proforma-6 : Duty structure on domestic products and imports

Proforma-7 : CIF prices of products imported in the country

Q.5 List of the major domestic manufacturers with their contact details and their respective market share.

Q.6 Input and output norms for the product

Q.7 Is the raw material being produced in India, if so then reasons as to why the raw material is being imported.

Q.8 Please give copies of Annual Reports (Balance Sheet, Profit & Loss Account and other details) for the last two years 2018-19 and 2019-20 and a copy of Cost Audit Report (if applicable)

Q.9 Please give salient features of technology employed for production of different products in your plant. How does it compare with that in competitive countries? In your opinion, which are the areas that need improvement and modernization?

Q.10 Kindly mention quality standards followed at your plant for the major products and which national / international standards it conforms to. Also indicate the quality standards of your competitors, domestic and abroad.

Q.11 Give your views on impact of tax structure on competitiveness of your products vis-à-vis imported products and suggestions to improve your competitiveness.

**Proforma-1**

**Installed Capacity and Production of Products manufactured**

**(During each of the years 2017-18, 2018-19 and 2019-20)**

**(Unit……)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl.No** | **Products** | | **Installed Capacity** | | | **Annual Production** | | |
| **ITC-HS Code** | **Description** | **2017-18** | **2018-19** | **2019-20** | **2017-18** | **2018-19** | **2019-20** |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**Proforma-2**

**Product-wise Domestic Sales & Exports**

**(During the years 2017-18, 2018-19 and 2019-20)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Year** | **Name of Product** | **Product Type & Size** | **Domestic Sales** | | **Exports** | |
| **Quantity**  **(Specify Units)** | **Value including GST**  **(Rs.)** | **Quantity**  **(Specify Units)** | **Value (FOB)**  **(Rs.)** |
| **2017-18** | **1**  **2**  **3** |  |  |  |  |  |
| **2018-19** | **1**  **2**  **3** |  |  |  |  |  |
| **2019-20** | **1**  **2**  **3** |  |  |  |  |  |

**Proforma-3**

**Statement showing Actual Cost of Production for the year 2019-20**

(Please fill in separate proformae for each of major type of the products under study)

Name & Address of the Unit/Company…………………………………………………………

Product type and size ………………………………………………………………….

Specifications (ITC-HS Code) ……………………………………………………

Quantity Produced /Sold ………………………………………………..

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sl.No** | **Particulars** | **ITCHS Code** | **Unit** | **Total**  **Quantity** | **Rate\***  **(Rs.)** | **Amount**  **(Rs.) Lakhs** | **Qty. per unit of prodn.** | **Cost per unit of prodn.** |
| A | **Raw material Input /components (Imported)**  1.  2.  3.  Others (please specify) |  |  |  |  |  |  |  |
| B | **Raw material Input/ components (Indigenous)**  1.  2.  3.  Others (please specify) |  |  |  |  |  |  |  |
| C | **Bought Out components Imported (Major items)**  1.  2.  3.  Others (please specify) |  |  |  |  |  |  |  |
| D | **Bought Out components Indigenous(Major items)**  1.  2.  3.  Others (please specify) |  |  |  |  |  |  |  |
| E | **Utilities**  Power  Fuel  Others |  |  |  |  |  |  |  |
| F | **Conversion Cost**  Salary & Wages  Repair & Maintenance  Stores  Depreciation  Others |  |  |  |  |  |  |  |
| G | **Credit for Sale of Scrap / By product etc.** |  |  |  |  |  |  |  |
| H | **Total Cost of Production (A to G**) |  |  |  |  |  |  |  |
| I | **Other Overheads**  Packing Expenses  Selling & Distribution Expenses  Interest  Stock Adjustments (Opening Stock – Closing Stock) |  |  |  |  |  |  |  |
| J | **Cost of Sales(H + I)** |  |  |  |  |  |  |  |
| K | **Sales (Excluding GST)** |  |  |  |  |  |  |  |
| L | **Margin / (Deficit)(K - J)** |  |  |  |  |  |  |  |
| M | **GST** |  |  |  |  |  |  |  |

\*For items A and B rate to be given as delivered at factory

**Proforma-4**

**Details of Rates of Raw Materials, Finished/Semi-finished Bought out Components obtained from Indigenous Sources for the year 2019-20**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Name of Raw Material / Component** | **ITCHS Code** | **Quantity Purchased** | **Unit** | **Basic Rate (Rs.)** | **GST & its Rate** | **CST/ST & Its Rate/Vat** | **Transportation Charges** | **Other Charges (to be specified)** | **Total Cost**  **(Rs.)** | **Input Credit**  **(If any)** | **CST/ST Credit (If any)** | **Average Cost per unit net of GST & CST/ST credit for the year 2019-20**  **(Rs.)** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** | **(11)** | **(12)** | **(13)** | **(14)** |
| **1** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Proforma-5**

**Details of Rates of Imported Raw Materials and Finished/Semi-finished Bought out Components for the year 2019-20**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Item** | **Name of Rar material/ Component** | **ITCHS Code** | **Quantity Purchased** | **Unit** | **Basic Rate (CIF)**  **(Rs.)** | **Basic Customs Duty, Surcharge & its Rate** | **IGST / Excise& Its Rate** | **SAD & its Rate** | **Transportation Charges (from port to factory)** | **Other Charges (to be specified)** | **Total Cost**  **(Rs.)** | **Input Credit**  **(If any)** | **Average Cost per unit net of modvat for the year 2019-20**  **(Rs.)** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** | **(11)** | **(12)** | **(13)** | **(14)** |
| **1** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **3** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **4** |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Proforma-6**

**Duty structure on Domestic Products for Import of like products for Finished Products**

**Name of the Products / Raw Material & Components (HS Code):**

(Unit (%)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Sl.No** | **Duty Structure** | **Year** | | |
| **2017-18** | **2018-19** | **2019-20** |
|  | 1. **Domestic Products** |  |  |  |
| 1 | Excise Duty |  |  |  |
| 2 | Central Sales Tax |  |  |  |
| 3 | General Sales Tax |  |  |  |
| 4 | IGST |  |  |  |
| 5 | CGST |  |  |  |
| 6 | SGST |  |  |  |
| 7 | Others (Pls. Specify) |  |  |  |
|  |  |  |  |  |
|  | 1. **Imported like Products** |  |  |  |
| 1 | Basic Customs Duty |  |  |  |
| 2 | Surcharge |  |  |  |
| 3 | CVD |  |  |  |
| 4 | SAD |  |  |  |
| 5 | IGST |  |  |  |
| 6 | Total Customs Duty |  |  |  |
| 7 | Others (Pls. Specify) |  |  |  |

**Proforma-7**

**International Prices of Finished Products / Raw Materials & Components**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Sl. No.** | **Name of Raw Material / Finished product** | **Product**  **Type and Size** | **CIF Price** | | |
| **2017-18** | **2018-19** | **2019-20** |
|  | **Raw Materials** | | | | |
|  | 1 |  |  |  |  |
|  | 2 |  |  |  |  |
|  | 3 |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **Finished Products** | | | | |
|  | 1 |  |  |  |  |
|  | 2 |  |  |  |  |
|  | 3 |  |  |  |  |
|  |  |  |  |  |  |