

351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This administrative review and notice are published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221.

Dated: March 1, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-533-810]

Stainless Steel Bar From India; Preliminary Results of Antidumping Duty Administrative Review, Notice of Partial Rescission of Administrative Review, and Notice of Intent To Revoke in Part

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: In response to requests from interested parties, the Department of Commerce is conducting an administrative review of the antidumping duty order on stainless steel bar from India with respect to Chandan Steel Limited; Ferro Alloys Corp. Ltd.; Isibars Limited; Mukand, Ltd.; Jyoti Steel Industries; Venus Wire Industries Limited; and the Viraj Group, Ltd. (Viraj Alloys, Ltd.; Viraj Forgings, Ltd.; and Viraj Impoexpo, Ltd). This review covers sales of stainless steel bar to the United States during the period February 1, 2002, through January 31, 2003.

We have preliminarily determined that sales have been made below normal value by three of the respondents in this proceeding, Chandan Steel Limited, Isibars Limited, and Jyoti Steel Industries. In addition, we have preliminarily determined to rescind the review with respect to Ferro Alloys Corp., Ltd. and Mukand, Ltd. because they withdrew their requests for review within the time limit specified under 19 CFR 351.213(d)(1). Finally, we have preliminarily determined to revoke the antidumping duty order with respect to the Viraj Group, Ltd. If these

preliminary results are adopted in the final results of this review, we will instruct Customs and Border Protection to assess antidumping duties on all appropriate entries.

We invite interested parties to comment on these preliminary results. Parties who wish to submit comments in this proceeding are requested to submit with each argument: (1) A statement of the issue; and (2) a brief summary of the argument.

EFFECTIVE DATE: March 8, 2004.

FOR FURTHER INFORMATION CONTACT:

Michael Strollo or Irina Itkin, Office 2, AD/CVD Enforcement, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington DC 20230; telephone (202) 482-0629 or (202) 482-0656 respectively.

SUPPLEMENTARY INFORMATION:

Background

On February 3, 2003, the Department of Commerce (the Department) published a notice in the **Federal Register** (68 FR 5272) of the opportunity for interested parties to request an administrative review of the antidumping duty order on stainless steel bar (SSB) from India.

In accordance with 19 CFR 351.213(b)(1), on February 26, 2003, the Department received a request for an administrative review from Venus Wires Industries Ltd. (Venus), an Indian producer/exporter of SSB in India. On February 27, 2003, in accordance with 19 CFR 351.213(b)(1), the Department received a request for an administrative review from the petitioners (*i.e.*, Carpenter Technology Corp., Crucible Specialty Metals Division of Crucible Materials Corp., Electralloy Corp., Slater Steels Corp., Empire Specialty Steel and the United Steelworkers of America (AFL-CIO/CLC)), for the following producers/exporters of stainless steel bar in India: Chandan Steel Limited (Chandan), Isibars Limited (Isibars), Jyoti Steel Industries (Jyoti), Venus, and the Viraj Group, including but not necessarily limited to Viraj Alloys, Ltd. (VAL), Viraj Forgings, Ltd. (VFL), Viraj ImpoExpo Ltd., Viraj Smelting, and Viraj Profiles (collectively, Viraj). Finally, in accordance with 19 CFR 351.213(b)(2), on February 28, 2003, the Department received additional requests to conduct an administrative review from four Indian exporters (*i.e.*, Ferro Alloys Corp. Ltd. (FACOR), Isibars, Mukand, Ltd. (Mukand), and Viraj). As part of its request, Viraj also requested that the Department revoke the antidumping duty order with regard to

its sales of subject merchandise, in accordance with 19 CFR 351.222(b).

On March 25, 2003, the Department initiated an administrative review of the antidumping duty order on SSB from India for the following companies: Chandan, FACOR, Isibars, Jyoti, Mukand, Venus, and Viraj. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews and Requests for Revocation in Part*, 68 FR 14394 (Mar. 25, 2003). We issued questionnaires to each of these companies on April 4, 2003.

On April 7, 2003, and May 9, 2003, respectively, Mukand and FACOR withdrew their requests for review. For further discussion, see the "Partial Rescission of Review" section of this notice, below.

In May 2003, we received responses to section A of the Department's questionnaire from Chandan, Isibars, Jyoti, Venus, and Viraj. (Because Isibars improperly filed its section A questionnaire response, we did not place this information on the record until August 11, 2003.)

Also in May 2003, respectively, we issued supplemental section A questionnaires to Chandan and Venus. We received responses to those supplemental questionnaires on May 30 and June 24, 2003, respectively.

In May and June 2003, we received responses to sections B and C of the questionnaire from Chandan, Isibars, Jyoti, Venus, and Viraj. (Because Isibars improperly filed its sections B and C questionnaire responses, we did not place this information on the record until August 11, 2003.)

In June 2003, we received section D responses from Isibars and Venus.

On June 23, 2003, the petitioners submitted timely allegations that Chandan and Viraj made sales below the cost of production (COP). With respect to Viraj, we found that the petitioners' allegation provided a reasonable basis to believe or suspect that sales in the home market by Viraj had been made at prices below the COP. Consequently, on July 1, 2003, pursuant to section 773(b) of the Tariff Act of 1930, as amended (the Act), we initiated an investigation to determine whether Viraj made home market sales during the period of review (POR) at prices below the COP, within the meaning of section 773(b) of the Act. See the July 1, 2003, memorandum to Louis Apple from the Team entitled, "Antidumping Duty Administrative Review on Stainless Steel Bar from India: Analysis of the Petitioner's Allegation of Sales Below the Cost of Production for Viraj ImpoExpo Ltd." (sales below cost allegation memo—Viraj). Accordingly, we notified Viraj

that it must respond to Section D of the antidumping duty questionnaire. On July 29, 2003, we received Viraj's response to the Department's section D questionnaire.

Regarding Chandan, the petitioners alleged that Chandan's sales in its largest third-country market were made at prices below their COP, even though Chandan's home market was viable. Because we did not intend to rely on Chandan's third-country sales as the basis for normal value (NV), we did not analyze the petitioners' allegation of sales below the COP in the third country market.

In June 2003, we issued supplemental questionnaires to Chandan, Jyoti, and Viraj. We received responses to these supplemental questionnaires in June and July 2003.

In July 2003, we issued additional supplemental questionnaires to Chandan, Isibars, Jyoti, and Venus. We received responses to these questionnaires from Chandan, Jyoti, and Venus in July and August 2003. We did not receive a response from Isibars to its supplemental questionnaire. For further discussion, see the "Facts Available" section of this notice below.

On July 21, 2003, in response to Chandan's revised section B submission, the petitioners made a timely allegation that Chandan made home market sales below the COP. We found that the petitioners' allegation provided a reasonable basis to believe or suspect that sales in the home market made by Chandan had been made at prices below the COP.

On July 29, 2003, pursuant to section 773(b) of the Act, we initiated an investigation to determine whether Chandan made home market sales during the POR at prices below the COP, within the meaning of section 773(b) of the Act. See the July 29, 2003, memorandum to Louis Apple from the Team entitled, "Antidumping Duty Administrative Review on Stainless Steel Bar from India: Analysis of the Petitioner's Allegation of Sales Below the Cost of Production for Chandan Steel, Ltd." Accordingly, we notified Chandan that it must respond to Section D of the antidumping duty questionnaire. We received Chandan's response to section D of the Department's questionnaire on September 2, 2003.

On August 4, 2003, the Department found that due to the large number of respondents, and the time required to review and analyze the responses once they were received, it was not practicable to complete this review within the time allotted. Accordingly, we published an extension of time limit

for the completion of the preliminary results of this review to no later than February 28, 2004, in accordance with section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(2). See *Stainless Steel Bar from India; Extension of Time Limit for Preliminary Results in Antidumping Duty Administrative Review*, 68 FR 45793 (Aug. 4, 2003).

On August 11, 2003, we requested that Jyoti provide corrected cost data such that difference in merchandise (difmer) adjustments would be possible, if required. We received Jyoti's response to its difmer supplemental questionnaire on August 19, 2003.

In August 2003, we issued to Chandan, Jyoti, and Venus additional supplemental questionnaires. We received responses to these supplemental questionnaires in August and September 2003.

Based on Jyoti's supplemental section B response, on October 2, 2003, the petitioners submitted a timely allegation that Jyoti made home market sales below the COP. We found that the petitioners' allegation provided a reasonable basis to believe or suspect that sales in the home market by Jyoti had been made at prices below the COP. Consequently, on October 15, 2003, pursuant to section 773(b) of the Act, we initiated an investigation to determine whether Jyoti made home market sales during the POR at prices below the COP, within the meaning of section 773(b) of the Act. See the October 15, 2003, memorandum to Louis Apple from the Team entitled, "Antidumping Duty Administrative Review on Stainless Steel Bar from India: Analysis of the Petitioner's Allegation of Sales Below the Cost of Production for Jyoti Steel Industries." Accordingly, we notified Jyoti that it must respond to Section D of the antidumping duty questionnaire.

In October 2003, we issued supplemental questionnaires to Chandan and Viraj. We received responses to these supplemental questionnaires in November 2003.

We received Jyoti's response to the Department's section D questionnaire on November 10, 2003.

In January 2004, we issued Chandan a final supplemental questionnaire. We also received Chandan's response to this supplemental questionnaire in January 2004.

On January 23, 2004, we determined that Jyoti's submissions contained serious deficiencies which could not be remedied given the time constraints of this administrative review.

Consequently, we determined that it was not appropriate to either issue Jyoti an additional supplemental questionnaire in this administrative

review or to conduct verification of Jyoti's responses, and we notified Jyoti of these decisions accordingly. For further discussion, see the "Facts Available" section of this notice below.

From January 27, 2004, through February 6, 2004, we conducted verification of Viraj's responses at Viraj's offices in Mumbai, India.

Scope of the Order

Imports covered by this review are shipments of SSB. SSB means articles of stainless steel in straight lengths that have been either hot-rolled, forged, turned, cold-drawn, cold-rolled or otherwise cold-finished, or ground, having a uniform solid cross section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, hexagons, octagons, or other convex polygons. SSB includes cold-finished SSBs that are turned or ground in straight lengths, whether produced from hot-rolled bar or from straightened and cut rod or wire, and reinforcing bars that have indentations, ribs, grooves, or other deformations produced during the rolling process.

Except as specified above, the term does not include stainless steel semi-finished products, cut length flat-rolled products (*i.e.*, cut length rolled products which if less than 4.75 mm in thickness have a width measuring at least 10 times the thickness, or if 4.75 mm or more in thickness having a width which exceeds 150 mm and measures at least twice the thickness), wire (*i.e.*, cold-formed products in coils, of any uniform solid cross section along their whole length, which do not conform to the definition of flat-rolled products), and angles, shapes, and sections.

The SSB subject to these reviews is currently classifiable under subheadings 7222.11.00.05, 7222.11.00.50, 7222.19.00.05, 7222.19.00.50, 7222.20.00.05, 7222.20.00.45, 7222.20.00.75, and 7222.30.00.00 of the *Harmonized Tariff Schedule of the United States* (HTSUS). Although the HTSUS subheadings are provided for convenience and customs purposes, our written description of the scope of this review is dispositive.

Period of Review

The POR is February 1, 2002, through January 31, 2003.

Partial Rescission of Review

As noted above, on April 7, 2003, and May 9, 2003, respectively, Mukand and FACOR withdrew their requests for an administrative review. Because the petitioners did not request an administrative review of either FACOR

or Mukand and both FACOR and Mukand withdrew their requests within the time limit specified under 19 CFR 351.213(d)(1), we are rescinding our review with respect to these companies.

Notice of Intent To Revoke, in Part

On February 28, 2003, Viraj requested revocation of the antidumping duty order with respect to its sales of the subject merchandise, pursuant to 19 CFR 351.222(b). In a subsequent submission, Viraj provided each of the certifications required under 19 CFR 351.222(e).

The Department may revoke, in whole or in part, an antidumping duty order upon completion of a review under section 751 of the Act. While Congress has not specified the procedures that the Department must follow in revoking an order, the Department has developed a procedure for revocation that is described in 19 CFR 351.222. This regulation requires, *inter alia*, that a company requesting revocation must submit the following: (1) A certification that the company has sold the subject merchandise at not less than NV in the current review period and that the company will not sell subject merchandise at less than NV in the future; (2) a certification that the company sold commercial quantities of the subject merchandise to the United States in each of the three years forming the basis of the request; and (3) an agreement to immediate reinstatement of the order if the Department concludes that the company, subsequent to the revocation, sold subject merchandise at less than NV. See 19 CFR 351.222(e)(1). Upon receipt of such a request, the Department will consider: (1) Whether the company in question has sold subject merchandise at not less than NV for a period of at least three consecutive years; (2) whether the company has agreed in writing to its immediate reinstatement in the order, as long as any exporter or producer is subject to the order, if the Department concludes that the company, subsequent to the revocation, sold the subject merchandise at less than NV; and (3) whether the continued application of the antidumping duty order is otherwise necessary to offset dumping. See 19 CFR 351.222(b)(2)(i).

We preliminarily determine that the request from Viraj meets all of the criteria under 19 CFR 351.222. With regard to the criteria of subsection 19 CFR 351.222(b)(2), our preliminary margin calculations show that Viraj sold SSB at not less than normal value during the current review period. See dumping margins below. In addition, Viraj sold SSBs at not less than NV in

the two previous administrative reviews in which it was involved (*i.e.*, Viraj's dumping margin was zero or *de minimis*). See *Stainless Steel Bar From India; Final Results of Antidumping Duty Administrative Review*, 68 FR 47543 (Aug. 11, 2003) (*2001–2002 SSB AR Final*), covering the period February 1, 2001, through January 31, 2002, and *Notice of Amended Final Results of Antidumping Duty Administrative Review: Stainless Steel Bar From India*, 67 FR 53336 (Aug. 15, 2002), covering the period February 1, 2000, through January 31, 2001.

Based on our examination of the sales data submitted by Viraj, we preliminarily determine that Viraj sold the subject merchandise in the United States in commercial quantities in each of the consecutive years cited by Viraj to support its request for revocation. See the March 1, 2004, memorandum to the file from Michael Strollo entitled, "Analysis of Commercial Quantities for Viraj Group Ltd.'s Request for Revocation," which is on file in room B–099 of the Department's Central Records Unit, Room B–099. Thus, we preliminarily find that Viraj had zero or *de minimis* dumping margins for its last three administrative reviews and sold in commercial quantities in each of these years. Also, we preliminarily determine that application of the antidumping order to Viraj is no longer warranted for the following reasons: (1) The company had zero or *de minimis* margins for a period of at least three consecutive years; (2) the company has agreed to immediate reinstatement of the order if the Department finds that it has resumed making sales at less than fair value; and (3) the continued application of the order is not otherwise necessary to offset dumping. Therefore, we preliminarily determine that Viraj qualifies for revocation of the order on SSB pursuant to 19 CFR 351.222(b)(2) and that the order with respect to merchandise produced and exported by Viraj should be revoked. If these preliminary findings are affirmed in our final results, we will revoke this order in part for Viraj and, in accordance with 19 CFR 351.222(f)(3), we will terminate the suspension of liquidation for any of the merchandise in question that is entered, or withdrawn from warehouse, for consumption on or after February 1, 2003, and will instruct Customs and Border Protection (CBP) to refund any cash deposits for such entries.

Facts Available

A. Application of Facts Available

In accordance with section 776(a)(2)(A) of the Act, we preliminarily

determine that the use of facts available is appropriate as the basis for the dumping margins for the following producer/exporters: Chandan, Isibars, and Jyoti. Section 776(a)(2) of the Act provides that if an interested party: (1) Withholds information that has been requested by the Department; (2) fails to provide such information in a timely manner or in the form or manner requested, subject to subsections 782(c) and (e) of the Act; (3) significantly impedes a determination under the antidumping statute; or (4) provides such information but the information cannot be verified, the Department shall, subject to subsection 782(d) of the Act, use facts otherwise available in reaching the applicable determination.

1. Isibars

On May 27, 2003, and June 20, 2003, Isibars submitted responses to sections A/B/C and D of the Department's questionnaire, respectively. Because these responses contained significant and pervasive deficiencies, on July 11, 2003, and August 7, 2003, we issued supplemental questionnaires to Isibars. At the request of Isibars, we granted the company over five weeks to respond to these questionnaires. Despite the fact that Isibars had sufficient time to respond, it failed to do so.

We find that Isibars' questionnaire responses contain pervasive and significant deficiencies rendering its submissions so incomplete that they cannot serve as a reliable basis for reaching a determination. See section 782(e) of the Act. For example, Isibars, *inter alia*: (1) Failed to substantiate ownership and control of both Isibars and its affiliates; (2) failed to reconcile the total sales value reported in the U.S. sales listing to its 2002 and 2003 financial statements; (3) failed to reconcile the total sales value reported in the home market sales listing to its 2001, 2002, and 2003 financial statements; (4) failed to demonstrate that sales to affiliated parties were reported correctly in the home market sales listing; (5) reported home market sales of significantly different volumes and values in the section B response than the aggregate volume and value of home market sales in the section A response; (6) failed to confirm that stainless steel black bars were reported in both the quantity and value of sales in both the home market and the United States; (7) failed to adequately describe the selling functions performed by Isibars and its affiliates in either the home or U.S. markets; (8) incorrectly reported the dates of sale and payment for certain home market transactions; (9) reported size incorrectly; (10) failed to

include a narrative description of several product codes listed in the database submitted to the Department; (11) failed to report costs based upon the correct fiscal year; (12) failed to report unique costs for each control number; (13) failed to substantiate various cost allocations; (14) failed to provide several cost reconciliations, the most important being a reconciliation of the financial statements to the general ledger; and (15) failed to provide all worksheets substantiating its calculations. For a complete list of the deficiencies in Isibars' responses, see the supplemental questionnaires issued to this company on July 11, 2003, and August 7, 2003.

Section 776(a)(2) of the Act provides that if an interested party (1) Withholds information that has been requested by the Department (2) fails to provide such information in a timely manner or in the form or manner requested (3) significantly impedes a determination under the antidumping statute, or (4) provides such information but the information cannot be verified, the Department shall, subject to subsections 782(c)(1) and (e), use facts otherwise available in reaching the applicable determination. As discussed above, Isibars' information was so incomplete that it could not be used by the Department. As such, the Department must use facts otherwise available with regard to Isibars pursuant to sections 776(a)(2)(A) and (B) of the Act.

2. Jyoti

As noted above, Jyoti responded to the Department's questionnaire on May 27, 2003. Because this questionnaire response contained substantial errors and omissions, we issued Jyoti six supplemental questionnaires. In four of these supplemental requests, we required Jyoti to recalculate its manufacturing costs reported as part of its difmer adjustment. Although we afforded Jyoti ample time to respond to each of these six requests, Jyoti's submissions were not only incomplete, they were largely unresponsive to the Department's explicit instructions.

As a result of Jyoti's failure to provide adequate difmer data, the petitioners were unable to use Jyoti's submissions as the basis for a sales below COP allegation until October 2003, more than four months after the Department received Jyoti's initial sections B and C response.

Nonetheless, in October 2003, the petitioners provided adequate reason for the Department to believe or suspect that sales in the home market by Jyoti had been made at prices below the COP. On November 14, 2003, Jyoti submitted

a wholly inadequate response to the Section D questionnaire, failing to remedy the deficiencies remaining in its cost reporting. As noted above, we had previously notified Jyoti of these deficiencies and required the company to remedy them. The most significant of these deficiencies are summarized below.

Specifically, Jyoti: (1) Failed to provide costs on a POR weighted-average basis; (2) failed to provide direct material costs on a POR weighted-average basis using the total raw materials consumed during the POR; (3) failed to account for physical differences (grade, size, and finish) in its labor and variable overhead costs; (4) failed to provide cost reconciliations including the reconciliation of total fiscal year costs from Jyoti's financial accounting system to the costs from audited financial statements, the reconciliation of total fiscal year cost of manufacturing from financial statements to the total per-unit manufacturing costs submitted, reconciliation of differences between methodology used to report costs and Jyoti's normal record keeping, reconciliation of the cost of merchandise not under consideration, reconciliation of cost of merchandise under consideration but not sold to the United States and Hong Kong, reconciliation of reported general and administrative (G&A) expenses to the audited financial statements, and reconciliation of reported interest expenses to the audited financial statements; (5) improperly included costs incurred outside the POR (*i.e.*, from the window periods before and after the POR) in its reported COP; (6) failed to provide a complete description of its production facilities and the products produced at each facility; (7) failed to provide sufficient detail regarding the inputs used to produce the subject merchandise (*i.e.*, raw materials, labor, energy, subcontractor services, etc.); (8) failed to provide sufficient detail regarding its internal taxes; and (9) incorrectly calculated its reported G&A expenses on a market-specific basis instead of using data from its audited financial statements.

In light of these deficiencies and omissions, we find that Jyoti's responses to the Department's requests for cost data were so incomplete that they could not serve as a reliable basis for reaching the instant determination. Specifically, we note that COP/constructed value (CV) data is vital to our dumping analysis, because: (1) It provides the basis for determining whether comparison market sales can be used to calculate normal value; and (2) in certain instances (*e.g.*, when there are

no comparison market sales made at prices above the COP), it is used as the basis of NV itself. In cases involving a sales-below-cost investigation, as in this case, lack of COP/CV information renders a company's response so incomplete as to be unusable. *See, e.g., Frozen Concentrated Orange Juice From Brazil; Final Results and Partial Rescission of Antidumping Duty Administrative Review*, 64 FR 43650, 43655 (Aug. 11, 1999); *Notice of Final Determination of Sales at Less Than Fair Value: Stainless Steel Plate in Coils from Canada*, 64 FR 15457 (Mar. 31, 1999); *Certain Cut-to-Length Carbon Steel Plate from Mexico: Final Results of Antidumping Duty Administrative Review*, 64 FR 76, 82 (Jan. 4, 1999); *Notice of Final Results and Partial Rescission of Antidumping Duty Administrative Review: Canned Pineapple Fruit From Thailand*, 63 FR 43661, 43664 (Aug. 14, 1998); and *Certain Cut-to-Length Carbon Steel Plate From Sweden: Final Results of Antidumping Duty Administrative Review*, 62 FR 18396, 18401 (Apr. 15, 1997). *See also* section 782(e) of the Act.

Despite the Department's attempts to obtain the missing information, pursuant to section 782(d) of the Act, Jyoti failed to rectify its deficiencies. Thus, the Department finds that we must resort to facts otherwise available in reaching our preliminary results, pursuant to sections 776(a)(2)(A), (B), and (C) of the Act.

3. Chandan

As noted above, Chandan responded to section A of the Department's questionnaire on May 15, 2003, sections B and C on June 9, 2003, and section D on September 2, 2003. Because these questionnaire responses contained substantial errors and omissions, we issued Chandan seven supplemental questionnaires. Although we afforded Chandan ample time to respond to each of these seven requests, Chandan's submissions were not only incomplete, they were largely unresponsive to the Department's explicit instructions.

In particular, on October 9, 2003, the Department issued Chandan a supplemental section D questionnaire requesting that it provide additional information or clarification on a number of issues, as well as the missing items from the prior cost response. Despite the fact that Chandan was granted almost a month in which to respond to this supplemental section D questionnaire, on November 5, 2003, Chandan submitted an inadequate response. Consequently, on January 14, 2004, we issued Chandan an additional supplemental questionnaire requesting

that it provide largely the same information identified previously. On January 26, 2004, Chandan again submitted a wholly inadequate response to the supplemental section D questionnaire. The most significant of these deficiencies are summarized below.

Specifically, Chandan: (1) Failed to calculate certain costs based upon its internal costs, instead relying upon charges billed by a "toll-processor"; (2) failed to report unique costs for each type of finishing operation; (3) failed to report bright bar yield loss; (4) failed to provide correct cost size ranges; (5) failed to provide cost reconciliations including the reconciliation of total fiscal year cost of manufacturing from financial statements to the total per-unit manufacturing costs submitted, reconciliation of differences between methodology used to report costs and Chandan's normal record keeping, and reconciliation of cost of merchandise by market; (6) systematically failed to provide requested worksheets or other substantiation to justify its calculations and allocations; and (7) failed to fully allocate all costs.

In light of these deficiencies and omissions, we find that Chandan's cost data was so incomplete that it could not serve as a reasonable basis for reaching the instant determination. As noted above, COP/CV data is vital to our dumping analysis, especially where, as here, the case involves a sales-below-cost-allegation.

Despite the Department's attempts to obtain the missing information, pursuant to section 782(d) of the Act, Chandan failed to rectify its deficiencies. Thus, the Department must resort to facts otherwise available in reaching our preliminary results, pursuant to sections 776(a)(2)(A), (B), and (C) of the Act.

B. Adverse Facts Available

In selecting from among the facts otherwise available, section 776(b) of the Act authorizes the Department to use an adverse inference if the Department finds that an interested party failed to cooperate by not acting to the best of its ability to comply with the request for information. *See, e.g., Notice of Final Determination of Sales of Less Than Fair Value and Final Negative Critical Circumstances: Carbon and Certain Alloy Steel Wire Rod from Brazil*, 67 FR 55792, 55794–96 (Aug. 30, 2002). Each of the respondents was notified in the Department's questionnaires that failure to submit the requested information by the date specified might result in use of facts available. Generally, it is reasonable for

the Department to assume that Chandan, Isibars, and Jyoti possessed the records necessary for this administrative review and that by not supplying the information the Department requested, these companies failed to cooperate to the best of their ability. In addition, none of the companies in this review argued that they were incapable of providing the information the Department requested. Accordingly, because Chandan, Isibars, and Jyoti failed to submit useable sales and/or cost information which was not only specifically requested by the Department but was also fundamental to the dumping analysis, we have assigned these companies margins based on total adverse facts available (AFA), consistent with sections 776(a)(2)(A), (B), and (C) and 776(b) of the Act.

As AFA for Chandan, Isibars, and Jyoti, we have used the highest rate ever assigned to any respondent in any segment of this proceeding. This rate is 21.02 percent. We find that this rate, which was the rate alleged in the petition and assigned in the investigation of this proceeding, is sufficiently high as to effectuate the purpose of the facts available rule (*i.e.*, we find that this rate is high enough to encourage participation in future segments of this proceeding). (This margin was also assigned to Mukand in the most recent most recently completed segment of the proceeding. *See 2001–2002 SSB AR Final*.) *See also Extruded Rubber Thread from Malaysia; Final Results of Antidumping Duty Administrative Review*, 63 FR 12752, 12762–3 (Mar. 16, 1998).

C. Corroboration of Secondary Information

As facts available in this case, the Department has used information derived from the petition, which constitutes secondary information. *See* 19 CFR 351.308(c)(1). Section 776(c) of the Act provides that the Department shall, to the extent practicable, corroborate secondary information from independent sources reasonably at its disposal. The Department's regulations provide that "corroborate" means that the Department will satisfy itself that the secondary information to be used has probative value. *See* 19 CFR 351.308(d). To corroborate secondary information, the Department will, to the extent practicable, examine the reliability and relevance of the information to be used.

To corroborate the selected margin, we considered that we have corroborated the 21.02 percent petition rate in a prior review. *See 2001–2002 SSB AR Final*, 68 FR 47543 and

accompanying decision memorandum at *Comment 1*. In this review, we compared the selected rate (*i.e.*, 21.02 percent) to individual transaction margins for companies in this administrative review with weighted-average margins above *de minimis*. We found that the selected margin falls within the range of individual transaction margins and that there were a significant number of sales, made in the ordinary course of trade, in commercial quantities, with margins near or exceeding 21.02 percent. On this basis, we determined that the selected margin was reliable as there is no evidence on the record of this review that would lead us to change our assessment of the reliability of the 21.02 rate.

Accordingly, we consider the 21.02 percent margin to be corroborated in this review, and have assigned Chandan, Isibars, and Jyoti this rate as total AFA.

Collapsing

Viraj

In this administrative review, in past administrative reviews of SSB from India, and in other antidumping proceedings before the Department, the Viraj Group Ltd. has responded to the Department's questionnaires on behalf of the affiliated companies comprising the Viraj Group, Ltd. (*i.e.*, VAL, Viraj Impo/Expo, Ltd. (VIL), and VFL). *See 2001–2002 SSB AR Final* and accompanying decision memorandum at *Comment 10*; *see also Stainless Steel Wire Rod From India; Final Results of Antidumping Duty Administrative Review*, 68 FR 26288–03 (May 15, 2003); *Stainless Steel Wire Rod From India; Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review*, 68 FR 70765 (Dec. 19, 2003); *Stainless Steel Wire Rods from India; Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review*, 68 FR 1040 (Jan. 8, 2003). In the *2001–2002 AR Final*, the Department collapsed VAL, VIL and VFL because the record evidence demonstrated that VAL and VIL were able to produce similar or identical merchandise (*i.e.*, the merchandise under review) during the POR and could continue to do so, independently or under existing agreements, without substantial retooling of their production facilities. The Department also found that there was a significant potential for the manipulation of price and production among VAL, VIL and VFL. Because the record evidence in this review is the same as the facts upon which the

Department relied in past administrative reviews, we continue to find that VAL, VIL and VFL are affiliated and should be treated as one entity for the purposes of this administrative review (*i.e.*, collapsed) pursuant to section 771(33) of the Act and 19 CFR 351.401(f).

Verification

As provided in section 782(i) of the Act, we verified the sales and cost information provided by Viraj. We used standard verification procedures, including examination of relevant sales and financial records. Our verification results are outlined in Viraj's verification reports placed in the case file in the Central Records Unit, main Commerce building, room B-099.

Comparisons to Normal Value

To determine whether sales of SSB from India to the United States were made at less than NV, we compared export price (EP) or constructed export price (CEP) to NV, as described in the "Export Price and Constructed Export Price" and "Normal Value" sections of this notice. In accordance with 19 CFR 351.414(c)(2), we compared individual EPs and CEPs to weighted-average NVs, which were calculated in accordance with section 777A(d)(2) of the Act.

Product Comparisons

When making comparisons in accordance with section 771(16) of the Act, we considered all products sold in the home market as described in the "Scope of the Review" section of this notice, above, that were in the ordinary course of trade for purposes of determining appropriate product comparisons to U.S. sales. Where there were no sales of identical merchandise in the home market made in the ordinary course of trade (*i.e.*, sales within the same month which passed the cost test), we compared U.S. sales to sales of the most similar foreign like product made in the ordinary course of trade, based on the characteristics listed in sections B and C of our antidumping questionnaire, or CV, as appropriate.

Also, in accordance with section 771(16) of the Act, we first attempted to compare products produced by the same company and sold in the U.S. and home markets that were identical with respect to the following characteristics: type, grade, remelting process, finishing operation, shape, and size. Where there were no home market sales of the foreign like product that were identical in these respects to the merchandise sold in the United States, we compared U.S. products with the most similar merchandise sold in the home market based on the characteristics listed

above, in that order of priority. Where we were unable to match U.S. sales to home market sales of the foreign like product, we based NV on CV.

Export Price and Constructed Export Price

Venus

For all U.S. sales made by Venus, we used EP methodology, in accordance with section 772(a) of the Act, because the subject merchandise was sold directly to the first unaffiliated purchaser in the United States prior to importation and CEP methodology was not otherwise warranted based on the facts of the record.

We based EP on packed CIF and delivered duty paid prices to unaffiliated purchasers in the United States. We made deductions from the starting price for movement expenses in accordance with section 772(c)(2)(A) of the Act. These deductions included, where appropriate, foreign inland freight, foreign brokerage and handling, international freight, marine insurance, U.S. customs duties, U.S. inland freight, and other U.S. brokerage and handling expenses.

Viraj

For all U.S. sales made by Viraj, we used CEP methodology, in accordance with section 772(b) of the Act, for those sales where the merchandise was sold (or agreed to be sold) in the United States before or after the date of importation by or for the account of the producer or exporter, or by a seller affiliated with the producer or exporter, to a purchaser not affiliated with the producer or exporter.

We based CEP on packed, CIF, and ex-dock duty-paid prices to unaffiliated purchasers in the United States. We made deductions from the starting price for movement expenses in accordance with section 772(c)(2)(A) of the Act. These deductions included, where appropriate, foreign inland freight, foreign brokerage and handling, international freight, marine insurance, clearance expenses, and U.S. customs duties.

In accordance with section 772(d)(1) of the Act and 19 CFR 351.402(b), we deducted those selling expenses associated with economic activities occurring in the United States, including indirect selling expenses. We revised indirect selling expenses to calculate POR expenses over POR sales. In accordance with section 772(f) of the Act, we calculated the CEP profit rate using the expenses incurred by Viraj and its affiliate on their sales of the subject merchandise in the United

States and the foreign like product in the home market and the profit associated with those sales.

Duty Drawback

Venus and Viraj claimed a duty drawback adjustment based on their participation in the Indian government's Duty Entitlement Passbook Program. Such adjustments are permitted under section 772(c)(1)(B) of the Act.

The Department will grant a respondent's claim for a duty drawback adjustment where the respondent has demonstrated that there is (1) a sufficient link between the import duty and the rebate, and (2) a sufficient amount of raw materials imported and used in the production of the final exported product. *See Rajinder Pipe Ltd. v. United States (Rajinder Pipes)*, 70 F. Supp. 2d 1350, 1358 (CIT 1999). In *Rajinder Pipes*, the Court of International Trade upheld the Department's decision to deny a respondent's claim for duty drawback adjustments because there was not substantial evidence on the record to establish that part one of the Department's test had been met. *See also Viraj Group, Ltd. v. United States*, Slip Op. 01-104 (CIT August 15, 2001).

In this administrative review, Venus and Viraj have failed to demonstrate that there is a link between the import duty paid and the rebate received, and that imported raw materials are used in the production of the final exported product. Therefore, because they have failed to meet the Department's requirements, we are denying the respondents' requests for a duty drawback adjustment. *See* the March 1, 2004, memorandum from Elizabeth Eastwood to the file entitled, "Calculations Performed for Venus Wire Industries Limited (Venus) for the Preliminary Results in the 2002-2003 Antidumping Duty Administrative Review on Stainless Steel Bars from India," (Venus preliminary results calculation memo) and the March 1, 2004, memorandum from Mike Strollo to the file entitled, "Calculations Performed for Viraj Group, Ltd. (Viraj) for the Preliminary Results in the 2002-2003 Antidumping Duty Administrative Review on Stainless Steel Bars from India," (Viraj preliminary results calculation memo) for further details.

Normal Value

A. Home Market Viability

In order to determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV (*i.e.*, the aggregate volume of home market sales of the

foreign like product is five percent or more of the aggregate volume of U.S. sales), we compared the volume of each respondent's home market sales of the foreign like product to the volume of U.S. sales of subject merchandise, in accordance with section 773(a)(1)(C) of the Act. Based on this comparison, we determined that each respondent had a viable home market during the POR. Consequently, we based NV on home market sales. We made adjustments to Viraj's reported data based on our findings at verification. *See the Viraj preliminary results calculation memo.*

B. Cost of Production

Pursuant to section 773(b)(2)(A)(ii) of the Act, there were reasonable grounds to believe or suspect that Venus had made home market sales at prices below its COP in this review because the Department had disregarded home market sales that failed the cost test for this company in the most recently completed segment of this proceeding in which Venus participated (*i.e.*, the 1998–1999 administrative review). As a result, the Department initiated an investigation to determine whether these companies had made home market sales during the POR at prices below their COPs. *See Stainless Steel Bar From India; Final Results of Antidumping Duty Administrative Review and New Shipper Review and Partial Rescission of Administrative Review*, 65 FR 48965 (Aug. 10, 2000). In addition, on June 23, 2003, the petitioners submitted a timely allegation that Viraj made home market sales below the COP. We found that the petitioners' allegation provided a reasonable basis to believe or suspect that sales in the home market by Viraj had been made at prices below the COP. *See the sales-below-cost allegation memo—Viraj.*

1. Calculation of COP

In accordance with section 773(b)(3) of the Act, we calculated COP based on the sum of the cost of materials and fabrication for the foreign like product, plus amounts for G&A, and interest expenses, and home market packing costs, where appropriate (*see the "Test of Home Market Prices" section below for treatment of home market selling expenses*).

We relied on the COP data submitted by the respondents, except where noted below:

Venus

1. We adjusted Venus' G&A expense ratio to include donations and exclude G&A expenses incurred by Precision Metals, an affiliated Indian selling agent; and

2. We adjusted Venus' interest expense ratio to exclude interest expenses incurred by Precision Metals.

For a detailed discussion of these adjustments, *see the Venus preliminary results calculation memorandum.*

Viraj

1. We based VAL's G&A and financing expenses on data from its 2002–2003 financial statements, rather than its 2001–2002 financial statements as reported;

2. We included the profit/loss on sales of motor cars in the calculation of VAL's G&A ratio;

3. We included the current year portion of amortization expenses associated with a change in VAL's depreciation methodologies. *See the memorandum to Neal Halper from Ji Young Oh entitled, "Cost of Production and Constructed Value Calculation Adjustments for the Final Results," dated August 4, 2003, placed on the record of this administrative review.*

4. We included all interest charges incurred by VIL during its 2002–2003 fiscal year in the calculation of VIL's financing ratio.

For a detailed discussion of the above-mentioned adjustments, *see the Viraj preliminary results calculation memorandum.*

2. Test of Home Market Prices

On a product-specific basis, we compared the adjusted weighted-average COP to the home market sales of the foreign like product during the POR, as required under section 773(b) of the Act, in order to determine whether sales had been made at prices below the COP. The prices were exclusive of any applicable movement charges, billing adjustments, commissions, discounts and indirect selling expenses. We revised indirect selling expenses to calculate POR expenses over POR sales. In determining whether to disregard home market sales made at prices below the COP, we examined, in accordance with sections 773(b)(1)(A) and (B) of the Act, whether such sales were made (1) within an extended period of time in substantial quantities and (2) at prices which did not permit the recovery of costs within a reasonable period of time.

3. Results of the COP Test

Pursuant to section 773(b)(2)(C)(i) of the Act, where less than 20 percent of a respondent's sales of a given product during the POR were at prices less than the COP, we did not disregard any below-cost sales of that product because we determine that in such instances the below-cost sales were not made in "substantial quantities." Where 20

percent or more of a respondent's sales of a given product are at prices below the COP, we found that sales of that model were made in "substantial quantities" within an extended period of time (as defined in section 773(b)(2)(B) of the Act), in accordance with section 773(b)(2)(C)(i) of the Act. In such cases, we also determined that such sales were not made at prices which would permit the recovery of all costs within a reasonable period of time, in accordance with section 773(b)(2)(D) of the Act. Therefore, for purposes of this administrative review, we disregarded these below-cost sales for both respondents and used the remaining sales as the basis for determining NV, in accordance with section 773(b)(1) of the Act. For those U.S. sales of SSB for which there were no comparable home market sales in the ordinary course of trade, we compared EP to CV in accordance with section 773(a)(4) of the Act.

In accordance with section 773(e) of the Act, we calculated CV based on the sum of respondent's cost of materials, fabrication, selling, G&A, profit, and U.S. packing costs. We made the same adjustments to the CV costs as described in the "Calculation of COP" section of this notice. In accordance with section 773(e)(2)(A) of the Act, we based SG&A and profit on the amounts incurred and realized by the respondent in connection with the production and sale of the foreign like product in the ordinary course of trade for consumption in the foreign country.

C. Level of Trade

In accordance with section 773(a)(1)(B), to the extent practicable, the Department will calculate NV based on sales at the same level of trade (LOT) as the EP or CEP. Sales are made at different LOTs if they are made at different marketing stages (or their equivalent). *See 19 CFR 351.412(c)(2).* Substantial differences in selling activities are a necessary, but not sufficient, condition for determining that there is a difference in the stages of marketing. *Id.*; *see also Notice of Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon Steel Plate From South Africa*, 62 FR 61731, 61732 (Nov. 19, 1997) (*Plate from South Africa*). In order to determine whether the comparison sales were at different stages in the marketing process than the U.S. sales, we reviewed the distribution system in each market (*i.e.*, the chain of distribution),¹

¹ The marketing process in the United States and home market begins with the producer and extends to the sale to the final user or customer. The chain

including selling functions,² class of customer (customer category), and the level of selling expenses for each type of sale.

Pursuant to section 773(a)(1)(B)(i) of the Act, in identifying levels of trade for EP and comparison market sales, (*i.e.*, NV based on either home market or third country prices³) we consider the starting prices before any adjustments. For CEP sales, we consider only the selling expenses reflected in the price after the deduction of expenses and profit under section 772(d) of the Act. *See Micron Technology, Inc. v. United States*, 243 F. 3d 1301, 1314–1315 (Fed. Cir. 2001).

When the Department is unable to match U.S. sales to sales of the foreign like product in the comparison market at the same LOT as the EP or CEP, the Department may compare the U.S. sale to sales at a different LOT in the comparison market. In comparing EP or CEP sales at a different LOT in the comparison market, where available data make it practicable, we make a LOT adjustment under section 773(a)(7)(A) of the Act. Finally, for CEP sales only, if an NV LOT is more remote from the factory than the CEP LOT and we are unable to make a level of trade adjustment, the Department shall grant a CEP offset, as provided in section 773(a)(7)(B) of the Act. *See Plate from South Africa*, 62 FR at 61733.

Both Venus and Viraj claimed that they made home market sales at one LOT. We analyzed the information on the record and found that both respondents performed essentially the same marketing functions in selling to all of their home market customers, regardless of customer category (*i.e.*, end user and trading company). Therefore, we determined that both respondents made home market sales at one LOT.

Regarding Venus's U.S. sales, Venus reported that it made U.S. sales at two LOTs (*i.e.*, sales directly to unaffiliated U.S. customers and sales through an Indian affiliate, Precision Metals). We examined the selling functions this

company performs and determined that additional selling functions were performed on certain U.S. sales. Specifically, we found that Venus performs an additional layer of selling functions on its sales through Precision Metals which are not performed on its direct sales to unaffiliated U.S. customers. Because these additional selling functions are significant, we find that Venus's sales through Precision Metals are at a different LOT than its direct sales to unaffiliated U.S. customers. Further, we find that Venus's direct sales to unaffiliated U.S. customers are at the same LOT as Venus's home market sales. Therefore, for these sales, no LOT adjustment is warranted. However, with respect to Venus' sales through its Indian affiliate, given that Venus sold at only one LOT in the home market, and there is no additional information on the record that would allow for a LOT adjustment, no LOT adjustment is possible for Venus.

Viraj reported the same LOT and channel of distribution for all its sales in both India and the United States. The U.S. selling activities differ from the home market selling activities only with respect to freight and delivery. These differences are not substantial. Therefore, we find that the CEP level of trade is the same as the home market LOT and an LOT adjustment is not necessary. Moreover, because there is no evidence on the record to indicate that the selling functions for sales to Viraj's home market were made at a different LOT than its U.S. sales, we are not granting a CEP offset adjustment, in accordance with 19 CFR 351.412(f).

D. Calculation of Normal Value

1. Venus

We based NV on the starting prices to home market customers. We made deductions, where appropriate, from the starting price for billing adjustments.⁴ We also made deductions from the starting price, where appropriate, for foreign inland freight expenses, in accordance with section 773(a)(6)(B) of the Act. Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), we made circumstance-of-sale adjustments for credit expenses, commissions, and bank charges and

bank interest expenses.⁵ Specifically, in accordance with 19 CFR 351.410(e), we offset the commissions incurred in one market but not the other with indirect selling expenses incurred in the other market by the lesser of the commission or the indirect selling expense.

Where appropriate, we made an adjustment to NV to account for differences in physical characteristics of the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable costs of manufacturing for the foreign like product and subject merchandise, using POR-average costs. Finally, we deducted home market packing costs and added U.S. packing costs, in accordance with section 773(a)(6) of the Act.

Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), for CV-to-EP comparisons, we made circumstance-of-sale adjustments for credit expenses, commissions, and bank charges and bank interest expenses.

2. Viraj

We based NV on the ex-factory starting prices to home market customers. Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), we made a circumstance-of-sale adjustment for differences in credit expenses and commissions. Specifically, in accordance with 19 CFR 351.410(e), we offset the commissions incurred in the home market with indirect selling expenses incurred in the U.S. market by the lesser of the commission or the indirect selling expense.

Where appropriate, we made adjustments to NV to account for differences in physical characteristics of the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable costs of manufacturing for the foreign like product and subject merchandise, using POR-average costs. Finally, we deducted home market packing costs and added U.S. packing costs, in accordance with section 773(a)(6) of the Act.

For CV-to-CEP comparisons, we made an adjustment, where appropriate, for differences in credit expenses and commissions, in accordance with section 773(a)(6)(C)(iii) and 773(a)(8) of the Act. Specifically, in accordance with 19 CFR 351.410(e), we offset the commissions incurred in the home

of distribution between the two may have many or few links, and the respondents' sales occur somewhere along this chain. In performing this evaluation, we considered each respondent's narrative response to properly determine where in the chain of distribution the sale occurs.

² Selling functions associated with a particular chain of distribution help us to evaluate the level(s) of trade in a particular market. For purposes of these preliminary results, we have organized the common selling functions into four major categories: sales process and marketing support, freight and delivery, inventory and warehousing, and quality assurance/warranty services.

³ Where NV is based on CV, we determine the NV LOT based on the LOT of the sales from which we derive selling expenses, G&A and profit for CV, where possible.

⁴ Venus reported discounts in its home market sales listing. However, the information on the record indicates that these discounts are actually billing adjustments (*i.e.*, adjustments to price). Therefore, for the preliminary results, we have treated Venus's reported discounts as billing adjustments and adjusted gross unit price accordingly. *See the Venus preliminary results calculation memorandum.*

⁵ Venus reported bank interest expenses charged on payments from U.S. customers as actual U.S. credit expenses incurred in Indian rupees. We have reclassified these expenses as direct selling expenses. *See the Venus preliminary results calculation memo for further discussion.*

market with indirect selling expenses incurred in the U.S. market by the lesser of the commission or the indirect selling expense.

Currency Conversion

We made currency conversions into U.S. dollars in accordance with section 773A(a) of the Act based on the exchange rates in effect on the dates of the U.S. sales as reported by the Federal Reserve Bank.

Preliminary Results of Review

We preliminarily find the following weighted-average dumping margins:

Manufacturer/producer/exporter	Weighted-average margin percentage
Chandan Steel Limited	21.02
Isibars Limited	21.02
Jyoti Steel Industries	21.02
Venus Wire Industries Limited	0.06
Viraj Group, Ltd.	0.00

Because we are preliminarily revoking the order with respect to Viraj's exports of subject merchandise, if these results are unchanged in the final results of review, we will order CBP to terminate the suspension of liquidation for exports of such merchandise entered, or withdrawn from warehouse, for consumption on or after February 1, 2003, and to refund all cash deposits collected.

The Department will disclose to parties the calculations performed in connection with these preliminary results within five days of the date of publication of this notice. Interested parties may request a hearing within 30 days of publication. Any hearing, if requested, will be held two days after the date rebuttal briefs are filed. Pursuant to 19 CFR 351.309, interested parties may submit cases briefs not later than 30 days after the date of publication of this notice. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than 37 days after the date of publication of this notice. The Department will issue the final results of the administrative review, including the results of its analysis of issues raised in any such written comments, within 120 days of publication of these preliminary results.

Upon completion of the administrative review, the Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries. Pursuant to 19 CFR 351.212(b)(1), for Venus and Viraj, for those sales with a reported entered value, we have calculated importer-specific assessment rates based on the

ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of those sales.

Regarding certain of Venus's sales, for assessment purposes, we do not have the information to calculate entered value because Venus was not the importer of record for the subject merchandise. Accordingly, we have calculated importer-specific assessment rates for the merchandise in question by aggregating the dumping margins calculated for all U.S. sales to each importer and dividing this amount by the total quantity of those sales. To determine whether the duty assessment rates were *de minimis*, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer-specific *ad valorem* ratios based on the CEPs and/or EPs. Pursuant to 19 CFR 351.106(c)(2), we will instruct CBP to liquidate without regard to antidumping duties any entries for which the assessment rate is *de minimis* (i.e., less than 0.50 percent). The Department will issue appraisal instructions directly to CBP.

Further, the following deposit requirements will be effective for all shipments of SSB from India, except those made by Viraj, entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided for by section 751(a)(2)(C) of the Act: (1) The cash deposit rates for the reviewed companies will be the rates established in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106, the cash deposit will be zero; (2) for previously investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, or the LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 12.45 percent, the "All Others" rate established in the LTFV investigation. See *Notice of Final Determination of Sales at Less Than Fair Value: Stainless Steel Bar from India*, 59 FR 66915, 66921 (Dec. 28, 1994).

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR

351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

We are issuing and publishing these results of review in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: March 1, 2004.

James Jochum,

Assistant Secretary for Import Administration.

[FR Doc. 04-5135 Filed 3-5-04; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-427-825]

Notice of Final Determination of Sales at Less Than Fair Value: Wax and Wax/Resin Thermal Transfer Ribbons from France

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

EFFECTIVE DATE: March 8, 2004.

SUMMARY: We determine that wax and wax/resin thermal transfer ribbons (TTR) from France are being sold, or are likely to be sold, in the United States at less than fair value (LTFV), as provided in section 735 of the Tariff Act of 1930, as amended (the Act). The estimated margins of sales at LTFV are shown in the *Continuation of Suspension of Liquidation* section of this notice.

FOR FURTHER INFORMATION CONTACT: Mark Hoadley or Sally Gannon at (202) 482-3148 and (202) 482-0162, respectively; Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Case History

The preliminary determination in this investigation was issued on December 16, 2003. See *Notice of Preliminary Determination of Sales at Less Than Fair Value: Wax and Wax/Resin Thermal Transfer Ribbons From France*, 68 FR 71068 (December 22, 2003) (*Preliminary Determination*). Since the publication of the preliminary determination, the following events have occurred. On January 5 and