

review may withdraw the request within 90 days after the date of publication of the notice of initiation of the requested administrative review. The Department may extend this deadline if it is reasonable to do so. On May 9, 2002, petitioners withdrew their request for an administrative review of Isibars. Although petitioners withdrew their request for the review after the 90-day period had expired, the Department is rescinding the administrative review of Isibars for the order on SSWR from India for the period December 1, 2000 through November 30, 2001, because the review for this company had not yet progressed beyond a point where it would have been unreasonable to allow the petitioners to withdraw their request for review, no other party requested a review of Isibars, and no party objected; it is therefore reasonable for the Department to rescind the review with respect to Isibars. This action is consistent with the Department's practice. See *Frozen Concentrated Orange Juice From Brazil: Final Results and Partial Rescission of Antidumping Duty Administrative Review*, 67 FR 40913 (June 14, 2002) and *Antifriction Bearings and Parts Thereof From France, Germany, Japan, and the United Kingdom: Partial and Full Rescissions of Antidumping Duty Administrative Reviews*, 67 FR 65089 (October 23, 2002) where, pursuant to a request filed after the 90 day deadline, the Department rescinded the review with respect to one respondent because the review of that respondent had not progressed beyond a point where it would have been unreasonable to grant the request for rescission. Therefore, in accordance with 19 C.F.R. 351.213(d)(1) and consistent with the Department's practice, the Department is rescinding the review with respect to Isibars.

Facts Available

In the instant review, despite numerous requests and clarifications from the Department, Panchmahal failed to provide or withheld the information the Department requested. As explained in detail below, because the Department received inadequate responses to the questionnaire and multiple supplemental questionnaires from Panchmahal, the Department could not verify the incomplete information that Panchmahal did provide, which is necessary for the margin analysis.

Section 776(a)(2) of the Act provides that, if an interested party: (A) withholds information that has been requested by the Department; (B) fails to provide such information in a timely manner or in the form or manner requested subject to sections 782 (c) and

(e); (C) significantly impedes a proceeding under this title; or (D) provides such information but the information cannot be verified as provided in section 782(i) of the Act, the Department shall, subject to Section 782(d), use the facts otherwise available in reaching the applicable determination.

Section 782(c)(1) of the Act provides that, if an interested party promptly notifies the Department that it is unable to submit the information requested in the requested form and manner, together with a full explanation and suggested alternative forms in which such party is able to submit the information, the Department shall take into consideration the ability of the party to submit the information in the requested form and manner, and may modify such requirements to the extent necessary to avoid imposing an unreasonable burden on that party. Section 782(c)(2) of the Act similarly provides that the Department shall consider the ability of the party submitting the information and shall provide such interested party assistance that is practicable.

Section 782(d) of the Act provides that, if the Department determines that a response to a request for information does not comply with the request, the Department will inform the person submitting the response of the nature of the deficiency and shall, to the extent practicable, provide that person the opportunity to remedy or explain the deficiency. If the person submits further information that continues to be unsatisfactory, or this information is not submitted within the applicable time limits, the Department may, subject to section 782(e) of the Act, disregard all or part of the original and subsequent responses, as appropriate.

Pursuant to section 782(e) of the Act, notwithstanding the Department's determination that the submitted information is "deficient" under section 782(d) of the Act, the Department shall not decline to consider such information if all of the following requirements are satisfied: (1) The information is submitted by the established deadline; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination; (4) the interested party has demonstrated that it acted to the best of its ability; and (5) the information can be used without undue difficulties.

In this investigation, Panchmahal failed to provide or withheld the information necessary to properly calculate a dumping margin, in the form and manner requested by the

Department, which prevented the Department from conducting verification. Despite numerous requests and extra assistance from the Department, Panchmahal failed to provide cost reconciliations, that is, an explanation as to how it compiled its POR per-unit costs as derived from its cost accounting system/financial statements. Furthermore, Panchmahal is aware of the Department's requirements given that it has participated in other reviews in other proceedings in which the Department verified Panchmahal's cost and sales information. See *Stainless Steel Bar From India: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Administrative Review* 66 FR 8939, (February 5, 2001).

The Department specifically requested the cost reconciliations in the original questionnaire sent to Panchmahal on January 29, 2002. The Department offered Panchmahal the opportunity to supplement its questionnaire response pursuant to section 782(d) of the Act to address the deficiencies and omissions of data which rendered its previous response inadequate for use in the preliminary determination. In particular, the Department issued six supplemental questionnaires for section D (*i.e.*, August 27, 2002; September 12, 2002; October 1, 2002; October 23, 2002; October 28, 2002; and November 7, 2002). Five of these supplemental questionnaires requested that Panchmahal reconcile its reported POR per-unit costs to its financial statements. In the supplemental questionnaires, the Department also requested Panchmahal to calculate its cost of production figures based on actual costs incurred by Panchmahal during the POR. Moreover, in accordance with section 782(c) the Department also considered Panchmahal's difficulties in submitting the requested information and provided additional telephone and electronic-mail clarifications.

Although Panchmahal eventually provided what it alleged were its reported cost data on a POR basis in the fifth supplemental questionnaire response, Panchmahal still failed to explain the methodology it used to derive its POR per-unit costs from its cost accounting system. See fifth Supplemental Questionnaire Response, received November 4, 2002. Panchmahal's failure to reconcile its financial statements to its POR per-unit costs as requested by the Department in its original and six supplemental questionnaires constitutes a failure because Panchmahal did not provide the required information without