

3. Calculation of NV

Isibars

We accounted for rebates in the calculation of NV. (We overlooked rebates inadvertently in our calculations for the preliminary results.) We revised the sizes and control numbers reported for certain sales due to minor corrections presented at verification. We recalculated indirect selling expenses to include bad debts written off (*see Decision Memorandum* at Comment 3). Also, we recalculated imputed credit expenses, and we adjusted certain sales quantities for returned sales. In addition, we revised payment dates and payment terms for certain sales. For a further discussion of these adjustments, *see Isibars Calculation Memorandum*.

Venus

We revised the calculation of indirect selling expenses. Specifically, we revised Venus' calculation of directors' salaries and allocated the indirect selling expenses over the cost of goods sold for the POR (*see Venus Calculation Memorandum*).

Viraj

We revised a sales invoice date based on information provided at verification. *See Viraj Group, Ltd. Final Results Calculation Memorandum* dated August 4, 2003.

Calculation of Constructed Value

We calculated constructed value ("CV") based on the same methodology described in the *Preliminary Results* except that we made all of the same above-described adjustments to CV that we made to COP for Isibars and Venus. For Viraj, we adjusted Viraj Impoexpo Ltd.'s ("VIL") raw material costs based on VAL's COP. Thus, we revised VIL's raw material costs to reflect the adjustments made to VAL's G&A and interest expense ratios (*see supra* at "Calculation of COP"). In addition, VIL excluded certain "usance" expenses and bank charges from the interest expense ratio calculation. We revised VIL's interest expense to exclude only the bank charges which were reported as selling expenses. For a detailed discussion of the above-mentioned adjustments, *see Viraj Cost Calculation Memorandum* and the *Decision Memorandum* at Comments 9 and 11–14.

Final Results of Review

We determine that the following percentage margins exist for the period February 1, 2001, through January 31, 2002:

Exporter/manufacture	Weighted-average margin percentage
Isibars Limited	4.59
Mukand, Ltd	21.02
Venus Wire Industries Limited	*0.02
Viraj Group, Ltd	0.00

*(*De minimis*)

Assessment Rates

The Department shall determine, and the United States Bureau of Customs and Border Protection ("BCBP") shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1), we have calculated exporter/importer (or customer)-specific assessment rates for merchandise subject to this review. 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 (or customer)-specific *ad valorem* rates by aggregating the dumping margins calculated for all U.S. sales to that importer (or customer) and dividing this amount by the total value of the sales to that importer (or customer). Where an importer (or customer)-specific *ad valorem* rate was greater than *de minimis*, we calculated a per-unit assessment rate by aggregating the dumping margins calculated for all U.S. sales to that importer (or customer) and dividing this amount by the total quantity sold to that importer (or customer).

The Department will issue appropriate assessment instructions directly to the BCBP within 15 days of publication of these final results of review.

Cash Deposit Rates

The following antidumping duty deposits will be required on all shipments of stainless steel bar from India entered, or withdrawn from warehouse, for consumption, effective on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for Isibars Limited and Mukand, Ltd. will be the rate indicated above; for Venus Wire Industries Limited and the Viraj Group, Ltd., which have *de minimis* or zeros rates, no antidumping duty deposit will be required; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; and (3) the cash deposit rate for all other exporters will continue to be 12.45 percent, the "all

others" rate established in the less-than-fair-value investigation. *See Stainless Steel Bar from India; Final Determination of Sales at Less Than Fair Value*, 59 FR 66915 (December 28, 1994).

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

Notification to Importers

This notice serves as a final 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 doubled antidumping duties.

Notification Regarding APOs

This notice also serves as a reminder to parties subject to administrative protective orders ("APOs") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

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

Dated: August 4, 2003.

Joseph A. Spetrini,

Acting Assistant Secretary for Grant Aldonas,
Under Secretary.

Appendix 1

Issues in Decision Memorandum

- Comment 1. Use of Adverse Facts Available for Mukand
- Comment 2. Isibars' Start-up Adjustment
- Comment 3. Isibars' Variable and Fixed Overhead Costs
- Comment 4. Isibars' General and Administrative Expenses
- Comment 5. Isibars' Offsets for Reimbursements of Insurance Claims
- Comment 6. Isibars' Interest Expenses
- Comment 7. Isibars' Indirect Selling Expenses
- Comment 8. Isibars' Excise Taxes
- Comment 9. Viraj's Selling Expenses
- Comment 10. Collapsing the Viraj Group of Companies