

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/14/2017

Dated: 8th February, 2017

**Order in Revision No. 301/2017 under section 25-D of the Customs Act, 1969
against Valuation Ruling No.1007/2017 dated 11-01-2017**

- i. This copy is granted free of charge for the private use of the person to whom it is issued.
- ii. An appeal against this Order-in-Revision lies to the Appellate Tribunal, Customs having jurisdiction, under section 194-A of the Customs Act, 1969, within stipulated period as prescribed under the law. An appeal should bear a court fee stamp of Rs.1000/- (Rupees one thousand) only as prescribed under schedule-II item 22 of the Court Fee Act, 1870 and must be accompanied by a copy of this Order.
- iii. An extra copy of appeal, if filed, should simultaneously be sent to this office for information and record.
- iv. If an appeal is filed, the appellant should state whether he desires to be heard in person or through an advocate.

M/s Al-Naqeeb Enterprises & Others

PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

25-01-2017

For the Petitioners

Rana Zahid Hussain Advocate

For the Respondent

Mr. Safdar Abbas, Principal Appraiser

This revision petition was filed under section 25-D of the Customs Act, 1969 against customs value determined vide Valuation Ruling No.1007/2017 dated 11-01-2017 issued under section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. Being aggrieved by and dissatisfied with the Valuation Ruling No. 1007 of 2017 dated 11.01.2017, the petitioner prefers this Revision Petition under section 25-D of the Customs Act, 1969, before this Hon'ble Authority, on the following facts and grounds, namely:

FACTS

1. That the Petitioner is engaged in the import and trade of, inter alia, unbranded ordinary Artificial Jewelry made of Metal or Plastic or Combination of both items of China origin. The Petitioner scrupulously discharges its liabilities under the various laws and has contributed huge sums to National Exchequer by way of, inter alia, diligent payment of duties and taxes. Copy of NTN/STRN is attached.
2. That the Learned Director (Respondent) has been entrusted by the Legislature through the enactment of section 25A of the Customs Act, 1969, to diligently, efficiently and



properly exercise the powers contained therein for the lawful determination of Customs values of goods imported into or exported out of Pakistan. The Petitioner is seriously aggrieved by the acts of the Respondent Director, whereby he has unlawfully, arbitrarily, without making a determination, has fixed the Customs values of the Artificial Jewelry made of plastics / ordinary iron and Artificial Jewelry made of electroplated steel etc. (hereinafter collectively referred to as 'the Artificial Jewellry') vide Valuation Ruling No. 1007 of 2017 dated 11.01.2017. The Respondent Director has acted in grave violation and in excess of the powers conferred upon him which is causing serious harm and loss to the Petitioner.

3. That the Petitioner may submit a brief background to the issuance of the impugned Valuation Ruling dated 11.01.2017. The impugned Valuation Ruling was purportedly issued in supersession of the Valuation Ruling No. 484 of 2012 dated 25.10.12, wherein the values of Artificial Jewelry had been determined following the proper association of all the stakeholder i.e. the importers of Artificial Jewelry, as under;

TABLE I

S. No.	Description of Goods	Specification of Goods	PCT Headings	Proposed PCT for WeBoc	Origin	Customs Value \$/kg
1.	Artificial/ Imitation Jewelry	Electroplated White/yellow Without stones/beads	7117.1900 7117.9000	7117.1900.1900 7117.9000.9000	China	2.50 (by sea) 4.40 (by air)
2.	Artificial/ Imitation Jewelry	Electroplated White/yellow Without stones/beads	7117.1900 7117.9000	7117.1900.1900 7117.9900.9000	Other Origins	2.80 (by sea) 4.80 (by air)
3.	Artificial/ Imitation Jewelry	Electroplated White/yellow With plastic and glass stones/beads	7117.1900 7117.9000	7117.1900.1900 7117.9000.9000	China	3.50 (by sea) 5.40 (by air)
4.	Artificial/ Imitation Jewelry	Electroplated White/yellow With plastic and glass stones/beads	7117.1900 7117.9000	7117.1900.1900 7117.9900.9000	Other Origins	3.30 (by sea) 5.75 (by air)
5.	Artificial/ Imitation Jewelry	Fancy Electroplated White/yellow With crystal glass stones/beads	7117.1900 7117.9000	7117.1900.1900 7117.9000.9000	China	8.15 (by sea) 12.00 (by air)
6.	Artificial/ Imitation Jewelry	Fancy Electroplated White/yellow With crystal glass stones/beads	7117.1900 7117.9000	7117.1900.1900 7117.9900.9000	Other Origins	10.50 (by sea) 11.50 (by air)

Copy of Valuation Ruling No. 484 of 2012 is attached.



4. That the previous Valuation Ruling held field for a number of years, i.e. from 25.10.2012 to the issuance of the impugned Valuation Ruling dated 11.01.2017, and was accepted by both the importers of Artificial Jewelry as well as the Director General of Customs Valuation, as being at or about the international market rate (In China particularly). Although the values in the previous Valuation Ruling were higher than the actual rate at which Artificial Jewelry was available in the international market (China), such difference was not prohibitive nor exceptionally detrimental to the local trade (Petitioner), hence, was acceptable for the purposes of Customs valuation.
5. That the Respondent Director initiated proceedings for determination of value of Artificial Jewelry purportedly on the pretext that the values determined through the previous Valuation Ruling were no longer reflective of the prices at which Artificial Jewelry were available in the international market (China). In light of this, the Respondent Director invited stakeholders to participate in proceedings for determination on different dates, at which date the Petitioner, being represented by its counsel not only attended the hearings but all commercial documents and other evidences were submitted. Final hearing was conducted on 27.12.2016 which was attended by the same Counsel of the Petitioner and contended to revise the values downward in accordance with prevailing values in China. The Counsel also requested to conduct market inquiry from Lahore as well where more than 90% of the Artificial Jewelry is traded.
6. That, however, to the surprise and dismay of the Petitioner as well as the other importers of Artificial Jewelry, the Respondent Director issued the impugned Valuation Ruling without carrying out any determination of values as envisaged under section 25 of Act, 1969 and valuation rules and, instead, issued a list of values which have neither any foundation in fact nor in law, purportedly, under section 25 (7) of the Act. Through the impugned Valuation Ruling, the values for Artificial Jewelry have been fixed on higher side.
7. That, as is apparent from the impugned Valuation Ruling, the Respondent Director has misstated the facts and has totally concealed the letters dated 22.11.2016 and 26.12.2016. While acting on the incorrect pretexts the Respondent Director proceeded to fix the value of Artificial Jewelry by ignoring actual Transaction values and realities corresponding to sub section (5), (6), (7), (8), (9) and relevant rules.
8. That, as apparent from paragraph 6 of the impugned Valuation Ruling, the Respondent Director utterly failed in applying the provisions of the Act, 1969, in a lawful manner. The Respondent Director has failed to provide any lawful or even plausible reasons for rejecting the valuation methods contained in sub section (1), (5), (6), (8) and (9) of Section 25 of the Act, 1969. Instead, however, the Respondent Director has attempted to justify the unlawful fixation of values through an arbitrary application of the provisions of Section 25(7) of the Act, 1969. Even corresponding rule 119 has been completely discarded which provides a comprehensive procedure as to how the market inquiry is to be carried out and how various deductions are to be made.
9. That, on a factual plane, the Respondent Director totally ignored the price actually paid / payable for the import of Artificial Jewelry into Pakistan from China. As is apparent from the commercial import documents of the Petitioner, the value of Artificial Jewellery in China remains much lower than the value purportedly 'determined' / fixed



by the Respondent Director in the impugned Ruling. Copies of Commercial Invoices, Letters of Credit, Goods Declarations, etc. are attached.

10. That it is submitted that the Respondent Director has failed to make an actual determination of values of Artificial Jewelry under the law, including but not limited to Sections 25 and 25A of the Act, 1969, and, instead, the Respondent Director has issued an arbitrary and highly prejudicial list of values which is causing serious loss and harm to the lawfully operated business of the Petitioner. It is apparent from the plain reading of the impugned Ruling that the Respondent Director has increased the values of China origin without any lawful ground.
11. That, under the Act, 1969, and the Customs Rules, 2001, the Respondent Director was required to act in a strict manner while considering the application of each method of valuation provided under Section 25 of the Act, 1969. Further, as required by the aforesaid provision, the Respondent Director needed to state lawful grounds for rejecting any particular method of valuation as being not applicable as given under the Act, 1969, whereas the Respondent Director has failed to provide any such grounds.
12. That, without prejudice to the preceding, the Respondent Director has relied upon some market survey purportedly carried out by Regional Office Lahore and subordinate officers of the responded at Karachi in order to justify the fixation of values which are otherwise unlawful and highly prejudicial to the Petitioner, as well as other importers of Artificial Jewelry. The existence of such a market survey cannot be accepted in any manner. It is submitted that a market survey conducted without the association of any independent party and/ or the stakeholders is a nullity in the eyes of the law. Even otherwise, the values so fixed do not reflect outcome of a fair survey.
13. That the market survey has been purportedly conducted in violation of the principles of natural justice and equity, as well as the Act, 1969, and the Rules, 2001. The provisions of Section 25(7) itself state that the unit price at which the imported goods are sold in the "greatest aggregate quantity" is to taken into account. Sub-section (7) further stipulates that aggregate quantities has to be at least at par with the quantities of sale of the Petitioner, as well as other importers, dealing on a wholesale basis. Whereas, the Respondent Director has failed to produce any evidence in support of its contention that a lawful market survey was conducted and the aggregate quantities were taken into account and all deductions were properly made.
14. That the phrase "greatest aggregate quantity" has been further exposted in Rule 119 of the Rules, 2001, wherein it has been stated that such quantity, in addition to being the greatest aggregate, also needs to be the greatest number in units sold at the first commercial stage after importation. Further, the provisions of Rule 119(3) also necessitate the involvement of the importers, including the Petitioner, in the process of market survey and determination in consequence thereof. However, entire process has been floated to fix higher value of Directorate's own choice.
15. That, as to the first submission, it is submitted that the Respondent has failed to provide reasons in conformity with section 25 of the Act, 1969, as to why the methods of valuation laid down in sub-sections (1), (5), (6), and (8) were not followed. As to sub-section (7), the Respondents have not even attempted to state why determination



proceedings were not limited thereto. This by itself is an incurable defect in the impugned Valuation Ruling.

16. That, in addition to the above, it is submitted that the Respondent Director, while undertaking such an exercise for the determination of values of Artificial Jewelry, was required to strictly adhere to the provisions of the Customs Act, 1969, as well as the Customs Rules, 2001, and apply those in a transparent, judicious and lawful manner in determining the values of Artificial Jewelry. The Respondent Director, however, while causing serious prejudice and harm to the Petitioner, completely ignored the dictates of the Act, 1969, as well as the Rules, 2001, and, instead, fixed values of Artificial Jewelry in an entirely arbitrary, capricious and unreasonable manner, as has been demonstrated herein.
17. That the actions of the Respondent Director are in stark contrast to and in utter disregard for, inter alia, the fundamental rights of the Petitioner as enshrined in the Constitution of Pakistan, 1973, including Articles 4, 8, 10A, 18, and 25A, thereof.
18. That, in light of the preceding factual narration, the Petitioner prefers this petition on, inter alia, the following grounds, namely

3. GROUNDS

- A. That the impugned Order is illegal, arbitrary, unjust, ex-parte and without any lawful authority and, as such, is liable to be set aside with immediate effect.
- B. That, the Artificial Jewelry imported from China are made of ordinary base metal or plastic, re-cycled plastic or combination of both materials. Such items are of very ordinary and disposable in nature having very short life. The input cost of raw material can be easily ascertained from import record of China origin or even from the Valuation Rulings of Base Metal and Plastic Raw Materials issued by the Directorate of Customs Valuation time to time. The Directorate as per very old practice adds conversion cost. If an honest exercise is carried out, the C&F price of Artificial Jewelry of ordinary kind produced in China cannot fall beyond US \$1.75/kg or around it. However, the learned Director has determined the C&F Value of Artificial Jewelry of various types of China origin at US \$ 4/kg and 5/kg which is about \$ 2-3/kg higher than the previous Ruling. No reason and ground has been incorporated in the impugned Ruling as to how C&F Value at US \$ 4-5/kg for China origin has been arrived at.
- C. That on a careful perusal of the Valuation Rulings vis-à-vis 484 of 2012 and 1007 of 2017, it can be easily gathered that the impugned Valuation Ruling 1007 of 2017 dated 11.01.2016 contains un-fair, artificial and un-realistic values and seems to have been issued in haphazard manner. The learned Director has issued impugned Valuation Ruling under sub-section (7) of Section 25 (Deductive Value Method). Sub-section (7) provides a complete mechanism as how the market inquiry to be made and how various deductions are to be allowed. For ease of reference sub-section (7)(a) is reproduced as under:-

(7) DEDUCTIVE VALUE.- If the customs value of the imported goods cannot be determined under sub-section (6), it shall, subject to rules, be determined as follows:



(a) if the imported goods or identical or similar imported goods are sold in Pakistan in the condition as imported, the customs value of the imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to the deductions for the following:-

(i) either the commission usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in Pakistan of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within Pakistan; 37[and]

(iii) Omitted.

(iv) the customs duties and other taxes payable in Pakistan by reason of the importation or sale of the goods.

D. That from the foregoing extract of sub-section (7) of Section 25, it is very clear that while adopting sub-section (7), the learned Director, in the first instance, is bound to apply corresponding rule 119 to sub-section (7). However, from perusal of the impugned Valuation Ruling, it is not difficult to ascertain that the learned Director has neither followed the rules nor sub-sections of Section 25 of the Customs Act, 1969 in its letter and spirit. For example, rule 119 itself stipulates that value of imported goods determined under Section 25 (7) of the Act shall, be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity. Sub rule (1) of Section 25 is re-produced for kind perusal:-

119. Deductive Value Method.-

"(1) Value of imported goods determined under sub-section (9) of section 25 of the Act, shall, to the greatest extent possible be based on previously determined customs values of identical goods assessed within ninety days."

E. That it is respectfully submitted that the defective market surveys being conducted by the Directorate in the retail markets are resulting into issuances of illegal and unlawful valuation rulings. Infact, sub-section (7) of Section 25 and corresponding rule 119 do not speak of retail market surveys but it clearly stipulates that the unit price of the greatest aggregate quantity will be taken into account which is carried out at the first commercial level after importation. Neither the sub-sections of section 25 nor the rules provide to apply 10% profit at three stages i.e. (i). importer (ii). Whole seller (iii). Retailer. The Customs Act, Sales Tax Act or the Income Tax Ordinance does not bind a business entity to sale his goods at a fix ratio of profit. Every retail out-let spread over the whole of Pakistan has its own level of running expenditures which fix the ultimate price & profit ratio on each sale. It is not possible for the Directorate to survey the retails of whole Pakistan and thereafter determine the value of imported goods. That is why Section 25 and the rules have restricted the Customs authorities to remain within the scope of first commercial



sale after importation in greatest aggregate quantity. However, this aspect is totally ignored by the learned Director and his subordinates while conducting surveys.

- F. That the Superior Courts in so many judgments have ruled and observed that the determination of the import value should be on the basis of transaction value as provided under sub-section (1)(a) of section 25 of the Customs Act, 1969. However, If the conditions stipulated under sub-section (1)(a) of section 25 are not fulfilled or an importer is crossing sub-section (1)(a) then other sub-sections of section 25 of the Act to be followed in sequential manner. The Hon'ble Sindh High Court in its judgment reported as PTCL 2008 CL.457 has ruled as under:

"4 . After hearing the learned counsel, we observe that through the comments filed in the petition by the respondent that they have made up their mind to avail the department ruling given in the document, dated 27.12.2006, therefore, no useful purpose will be served if the cases are finally examined under section 81 as the petitioner's request, as has been made here, will not be entertained by the Customs Authority. We have also observed that the language of section 25 of the Customs Act is mandatory and it requires the department to follow step by step for the purpose of determining the value of the imported goods and if there is no result coming out then they may avail the remedy under section 25-A. As per language of the above section the determination of the import value should be on the basis of transaction value, provided that conditions provided in sub-section (1)(a) of section 25 are not available. If an importer is crossing sub-section (1)(a) then other sub-sections of section 25 of the Act to be followed. Here in the case, the customs authorities have given the ruling without any reasoning nor it has been mentioned as to how they have reached that conclusion or do they have evidence of other imports on more value nor the affected persons have been given any opportunity to be heard.

5. In such a situation, above ruling relied upon by the department cannot be sustained and assessment on its basis is set-aside. Mr. Raja Muhammad Iqbal, states that in such a situation, the petitioners be directed to approach the respondent, so that value of the goods may be determined. Of course, after setting aside the assessment on above ruling, the respondent is required to issue a notice to all the petitioners within 15 days time and will determine the value of goods keeping in view strictly the step provided for its determination in section 25 of the Customs Act. The said process is to be done within two months with further observation on the request of the petitioners that the post-dated cheques submitted by the petitioners towards the differential amount will not be encashed by the department until final determination of the customs duty.

All the petitions stand disposed of in above terms."

- G. That, the Hon'ble Sindh Court while deciding the Constitutional Petition No.1483 of 2005 (2006 PTD 909) at Para 19 has ruled that if market survey is conducted in terms of sub-section (7) of Section 25, the importer must be associated. Para 19 is reproduced as under:-

- "19. Coming to the second question we find that in the Standing Operative Procedure I of 2005, dated 13.09.2005, it is specifically provided that the importer or his representative shall be associated with the working committee if deductive method of valuation under section 25(7) is to be restored. No lengthy discussion is therefore, required and it is held that that no assessment can be*



made on the basis of working of a committee continued for the purpose of determining the deductive valuation under Section 25(7) without associating importer or his representative in each case."

- H. That it is pertinent to draw the attention of this learned Authority to paragraph 8 of the impugned Valuation Ruling, whereby the learned Director has attempted to direct the field formations to apply the transaction value under sub-section (1) of section 25 of the Act, 1969, wherever the said value is higher than the value fixed in the impugned Valuation Ruling. It is submitted that the inclusion of such a paragraph in a Valuation Ruling is ultra vires of the provisions of section 25 and 25A of the Act, 1969. This has also been held by the Hon'ble Sindh High Court in the case of *Sadia Jabbar* (supra), at paragraph 25, as follows,

"25. [...] Finally, it also purports to apply the "invoice value" (i.e. the transaction value) if it is "higher" than the value determined in the ruling. This ruling is therefore, also ultra vires section 25A."

- I. That the petitioner craves leave of this learned authority to prefer further grounds at the time of arguments.

4. Prayer

In light of the preceding narrations, the petitioner prays of this Hon'ble Authority that this petition may be allowed, and

- i. Declare that the impugned Valuation Ruling No.1007 of 2017 dated 11.01.2016 issued by the Respondent Director is ultra vires of the Constitution of Pakistan, 1973, the Customs Act, 1969, the Customs Rules, 2001, and the same is arbitrary, illegal and mala fide.
- ii. Set aside the impugned Valuation Ruling 1007 of 2017 dated 11.01.2016 being violative of the methods set out in Section 25 (7) of the Customs Act, 1969 and Rules made there-under.
- iii. Restrain the officers of the Respondent and all the clearance Collectorates of the imported goods from applying the impugned Valuation Ruling 1007 of 2017 dated 11.01.2016 till the final disposal of this review petition.
- iv. That, in the meanwhile, the pending and impending imports of the petitioner be allowed to be provisionally released in terms of Section 81 of the Customs Act, 1969 in the light of judgment of the Honorable High Court.
- v. Grant any other relief deemed just and appropriate in the circumstances of the case.

ORDER

5. Hearing in this case was fixed on 25-01-2017. Mr.Rana Zahid Hussain, Advocate appeared on behalf of M/s Al-Naqeeb Enterprises, Lahore and others against Valuation Ruling No.1007/2017, dated 11-01-2017 for Artificial Jewellery made of plastic/ordinary iron and electroplated steel etc. The defense counsel contended that customs values have been determined on much higher side contrary to

the facts as the prices of Artificial Jewellery are much on lower side in the local market because of very low quality and material used i.e. plastic, glass stones and ordinary metal, recycled plastic and combination of both materials. Cost of raw material can be easily ascertained from import record of China origin or even from the Valuation Rulings of "Base Metal" and "Plastic Raw Materials" issued from time to time. These products are disposable in nature and mainly used by lower / middle class. The values are same as that of last Valuation Ruling. There is no concept of fancy jewellery from imports of China and that fancy jewellery is made by local jewellers by copying designs of the western jewellers.

6. The Advocate further contended that a market survey was conducted of Artificial Jewellery at Lahore office as main market is in Lahore and consumption in Punjab. The survey was conducted by Lahore Valuation office but the findings were never disclosed. Principal Appraiser group was asked whether any survey was conducted. He told that officially survey was conducted from whole sale market of Lahore. He produced a copy of Director Valuation Lahore which depicted following values:

S.No.	Goods	Specification	PCT	Market Survey
01.	Artificial / Immitation Jewellery (China)	Electroplated white / yellow, without stones / beads	7117.1900	US\$ 2.70/kg
02.	Artificial / Immitation Jewellery (India)	Electroplated white / yellow, without stones / beads	7117.1900	US\$ 3.00/kg
03.	Artificial / Immitation Jewellery (China)	Electroplated white / yellow, with plastic and glass stones / beads	7117.1900	US\$ 3.35/kg
04.	Artificial / Immitation Jewellery (India)	Electroplated white / yellow, with plastic and glass stones / beads	7117.1900	US\$ 3.85/kg
05.	Artificial / Immitation Jewellery	Fancy electroplated white / yellow, with crystal glass stone beads	7117.1900	US\$ 8.50/kg
06.	Artificial / Immitation Jewellery	Fancy electroplated white / yellow, with crystal glass stone beads	7117.1900	US\$ 11.00/kg



7. Keeping in view the market survey conducted by Lahore office and websites data, I am of the opinion that the customs values were determined on higher side. The customs values are determined as under:-

S.No.	Goods	Specification	PCT	Proposed PCT for WeBOC	Customs values determined US/kg
01.	Artificial / Immitation Jewellery (China)	Electroplated white / yellow, without stones / beads	7117.1900	7117.1900.1000 7117.9000.1000	US\$ 3.05/kg
02.	Artificial / Immitation Jewellery (India)	Electroplated white / yellow, without stones / beads	7117.1900	7117.1900.1100 7117.9000.1100	US\$ 3.45/kg
03.	Artificial / Immitation Jewellery (China)	Electroplated white / yellow, with plastic and glass stones / beads	7117.1900	7117.1900.1200 7117.9000.1200	US\$ 3.65/kg
04.	Artificial / Immitation Jewellery (India)	Electroplated white / yellow, with plastic and glass stones / beads	7117.1900	7117.1900.1300 7117.9000.1300	US\$ 4.25/kg

8. The values at S.No. 5 and 6 are not altered as these are fancy jewellery and found expensive in the market so the values of fancy jewellery is maintained at US\$ 10.25/kg & US\$ 17/kg respecting.

9. Being identical on facts and law point, this order shall also apply mutatis mutandis to the following (20) petitions.

S.No	Petitioner's Name	File No
1	M/s. Haq Trading Co. Lahore	DG(V)Val.Rev/14/2017
2	M/s. Rizwan Enterprises Lahore	DG(V)Val.Rev/14/2017
3	M/s. Mobeen Enterprises	DG(V)Val.Rev/14/2017
4	M/s. Waqar Traders Lahore	DG(V)Val.Rev/14/2017
5	M/s. Sames Enterprises Lahore	DG(V)Val.Rev/14/2017
6	M/s. M.N. Trading Co Lahore	DG(V)Val.Rev/14/2017
7	M/s. Subhani Enterprises Lahore	DG(V)Val.Rev/14/2017
8	M/s. Zafar Impex Karachi	DG(V)Val.Rev/14/2017
9	M/s. Hamza Brothers Karachi	DG(V)Val.Rev/14/2017
10	M/s. Ahad International Karachi	DG(V)Val.Rev/14/2017
11	M/s. Nafees-ur-Rehman Karachi	DG(V)Val.Rev/14/2017
12	M/s. Al-Rehman Trading Co Karachi	DG(V)Val.Rev/14/2017
13	M/s. SMB Trading Company Karachi	DG(V)Val.Rev/14/2017
14	M/s. SA Enterprises Karachi	DG(V)Val.Rev/14/2017
15	M/s. Faisal Traders	DG(V)Val.Rev/14/2017
16	M/s. Yasir International Karachi	DG(V)Val.Rev/14/2017
17	M/s. MAZ Enterprises Karachi through G.A Jahangir & Associates Karachi.	DG(V)Val.Rev/14/2017
18	M/s. Sabir Impex	DG(V)Val.Rev/15/2017

19	M/s. Five Star Traders Through Expert Law Associates	DG(V)Val.Rev/15/2017
20	M/s. R.K Enterprises	DG(V)Val.Rev/15/2017

(Syed Tanvir Ahmad)
Director General

Registered copy to:

M/s Al-Naqeeb Enterprises & Others
Through G.A. Jahangir & Associates, Suite No.216,
Clifton Centre, Bl-5, Clifton, Karachi

M/s. Five Star Traders & M/s. Sabir Impex
Through Expert Law Associates,
Office No. 4, Ground Floor, Golden Heights,
Opp Custom House, Karachi.

M/s. R.K Enterprises,
Room No.2, Second Floor, Qadri Centre,
M.R.4/61, Opp: Lal Masjid, Mithadar, Karachi.

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2. Chief Collectors Customs Appraisalment (South)/Enforcement, Karachi/
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3. Collector, MCC Appraisalment (East)/ Appraisalment (West)/Port M. Bin Qasim/
Preventive, Karachi.
4. Collector, MCC, Appraisalment/Preventive, Lahore/Quetta/Peshawar/Faisalabad/
Sambrial/Multan/Hyderabad/Islamabad/Gilgit-Baltistan/Gawadar.
5. Director, Customs Valuation, Karachi/Lahore.
6. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading
in One-Customs and WeBOC database.
7. Asstt. Director (Review), Karachi.
8. All Deputy/Assistant Directors (Valuation)
9. Guard File.