

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/17/2017

Dated: 24th February, 2017

**Order in Revision No. 311 /2017 under section 25-D of the Customs Act, 1969
against Valuation Ruling No. 1016/2017 dated 23-01-2017**

- 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. Pakistan Tractors & Others

PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

23-02-2017

For the Petitioners

Mr. Manzur Ilahi, Mr. Amjad Wazir, Mr. S.A. Majeed,
Mr. Imran Saleem, Mr. M. Shifa-ul-Haq

For the Respondent

Mr. Abdul Majeed, Assistant Director.
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. 1016/ 2017 dated 23-01-2017 issued under section 25-A of the Customs Act, 1969, inter alia, on the following grounds as reproduced below:

2. The Director Customs Valuation issued Valuation Ruling No.1016/2017 dated 23.01.2017. The Valuation Ruling issued by the learned Director neither complied with the basic parameters set by the superior courts for issuance of such rulings nor it satisfied the stakeholders.
3. The valuation ruling claims that the issued Valuation Ruling No.1016/2017 dated 23.01.2017 also does not address the basic issue of factual international prices of tractors parts, therefore, the Applicant feels aggrieved against the issuance of impugned Valuation Ruling No.1016/2017 dated 23.01.2017.

4. The Applicant feels that neither the parameters of revisions of ruling as described in Para-2 of neither the Valuation Ruling No.1016/2017 dated 23.01.2017 were adhered to nor the methodology to be adopted vide Para-4 of ibid has been according to relevant provisions of law. Further orders of Honorable Sindh High Court and other superior courts which reflect the guiding principles were also defied in issuance of Valuation Ruling No.1016/2017 date 23.01.2017.

5. Therefore, being aggrieved with non-adherence to legal provisions for revision of Valuation Ruling No.1016/2017 dated 23.01.2017 and ignoring the legal provisions of law coupled with superior court's rulings by the learned Director request the Honorable Director, Directorate General of Customs Valuation, Karachi to review the Customs Valuation Ruling No.1016/2017 dated 23.01.2017, on the following grounds:-

6. Grounds

(1) That the "background of the valuation issue" depicted vide Para-2 of the impugned Ruling that "it was brought to the notice of this Directorate General of Customs Valuation by the Manufactures of Tractor Parts that the values of tractor parts determined vide Valuation Ruling No.945/2016 dated 05.10.2016 were on the lower side and required revision." Therefore, the impugned Valuation Ruling 1016/2017 dated 23.01.2017 was issued on behest of "manufactures of tractors parts" to assess the tractors parts imported by the "importers". The initiation of idea to supersede ruling 945/2016 dated 05.10.2016 therefore, stemmed from the business rivals of importers. There is conflict of interest between the local manufacturers and importers; therefore, any effort on part of local manufacturers to increase the prices of imported auto-parts is legally not sustainable on the following points:

- (i) The Section 25 of the Customs Act, 1969, (the edifice of entire valuation mechanism) and Customs Valuation Rules envisages the parameters of customs valuation for goods sold to export to Pakistan. Every country has its own system to exploit "comparative advantage" it has for the production of any specific item coupled with "economy of scale" and facets of "knowledge economy", "R&D", superior manufacturing plants and "energy cost". These factor infact determine the "efficiency" of industry which in turn relates to price of the product. Further some products are encouraged to be exported so the manufacturers are offered certain benefits, incentive and rebates in taxes or energy. Therefore, any product which is sold in the international market for export to Pakistan, does not necessarily be comparable with production capacity, economy of scales, precision, specification, quality, energy cost and price of similar product manufactured locally. Therefore, when the local manufacturer's induced revision of Ruling 945/2016 infact it was triggered by the rival business interest, therefore, local manufacturers was not complaining of "lower international prices of imported tractor parts" but revealing their inefficiencies, higher cost of workers, low R&D, smaller economy of scale and high energy cost. The local manufacturers want to take refuge either behind the high walls of tariff or even greater walls of "artificially inflated Customs values" aimed at self protection of inefficiency.
- (ii) Section 25A of the Customs Act, 1969, does not allow the Director Customs Valuation to adopt any method which is not covered by any primary or secondary valuation methods



envisages in Section 25 of the Customs Act, 1969, whereas, the learned Director has depicted the cause of revision of Valuation Ruling 945/2016 that "the manufactures contended that imports of tractors parts at lower values is not only depriving the exchequer of legitimate revenue but also negatively affecting the local manufacturing industry". It means the Valuation Ruling No.1016/2017 has been issued essentially on basis of some understanding between Director Customs Valuation and Tractor Parts Manufacturers Association (PAAPAM). If this was the case then resulting Valuation Ruling No.1016/2017 is void ab-initio by virtue of Honorable Sindh Court decision in PTCL 2014 CL 537 whereby the Honorable Court has held vide Para-23 as follows:-

"23. We now turn to consider the various valuation rulings impugned before us in light of what has been stated in the foregoing. The first ruling is C. No.Misc/08/05-11 dated 25.02.2008, issued in relation to tyres and tubes. In our view, this ruling is clearly contrary to the provisions of Section 25A. Firstly, it appears to have been issued essentially on the basis of some understanding arrived at between the Customs Collectrates and the Pakistan Tyres Importer & Dealers Association. This is not a permissible method under Section 25A. Secondly, although the ruling purports to have applied the fall-back method (section 25(9)), there is no indication whether any other (preceding) method was applicable, and if so, why it was not applied. This ruling is therefore, ultra-vires section 25A".

- (iii) That not only the Valuation Ruling No.1016/2017 is void ab-initio by virtue of above but it also defies Rules 107(a) of the Customs Valuation Rules and [Sadia Jabbar vs. Federation of Pakistan (PTCL 2014 CL 537)] verdict of Honorable Sindh High Court vide Para 31 as follows:-

"The concerned officer may, in each case, make a fresh determination of the customs value of the concerned category of good under Section 25A in light of what has been stated herein above within 90 days from today after following the procedure applicable to the method actually adopted and giving an opportunity to the stakeholders to make representations. If such customs values are determined within this period, then the imported goods of the petitioners shall be assessed duty on that basis. If however, no such determination is made within the stipulated period, then the imported goods shall be assessed to duty on the basis of customs values determined under Section 25."



- (iv) That the above shows that for issuance of fresh ruling the data of 90 days is required for consideration. If data of 90 days for imports for that item for which a fresh ruling is required to be issued is not available then condition of "at or about that time" and Rule 107(a) is not complied with. If any ruling is issued in such time period for which 90 days data is not available then by virtue of "If such customs values are determined within this period, then the imported goods of the petitioners shall be assessed duty on that basis. If however, no such determination is made within the stipulated period, then the imported goods shall be assessed to duty on the basis of customs values determined under Section 25" vide Para-31 of [Sadia Jabbar vs. Federation of Pakistan (PTCL 2014 CL 537)] case, the period for issuance of Ruling 1016/2017 was based on data less than 90 days as deliberation for revision started on 01.12.2016 as per Notice (Annex-II) hence, condition Rules 107(a) is not fulfilled. In this case

the resulting Ruling is ultra-vires Section 25, 25A of the Customs Act, 1969, Valuation Rules and legally not sustainable Notice issued for deliberations to issue Valuation Ruling vide No.1016/2017 dated 23.01.2017 on 01.12.2016

Date of Ruling	23.01.2017
Days	53 days

(2) That the concept of transaction value as envisaged in Article-VII to Agreement of Implementation of GATT (WTO Customs Valuation Agreement) is not bound by any influence of "fair" or "normal value" consideration by Respondent. Further Section 25 and 25A of the Customs Act, 1969, both is replica of WTO Customs Valuation Agreement. Therefore, the basic spirit of Section 25 of the Customs Act, 1969, has been ordered to be followed while implementation of Section 25 of the Customs Act, 1969.

(3) That scheme of arriving at customs valuation through Section 25A of the Customs Act, 1969, is not based on any concept of "fixation of value" for imported goods through a customs valuation, rather it is a scheme of well throughout plan for "determination of customs value" following the principle of transaction value incorporated in Section 25 of the Customs Act, 1969, coupled with Customs Valuation Rules and dictates of superior courts in shape case laws.

(4) That Honorable Sindh High Court in case of Sadia Jabbar vs. Federation of Pakistan [PTCL 2014 CL 537] reflect the following parameters to be kept in view while issuing any ruling under Section 25A of the Customs Act, 1969:-

(a) On arbitrary fixation of customs values the Honorable Court order that:

"The exercise carried out under Section 25A is a "determination" and not a mere "fixation" (as was the case, e.g., under section 25B, or subsection (14) of Section 25, both omitted from the act in 2004 and 2005 respectively). The "determination" is a multi-step exercise, at each stage of which there has to be a proper application of mind by the concerned officer. It is therefore appropriate that the ruling should contain sufficient details to show that section 25A has been properly applied. Furthermore, the fact that the determination is subject to revision by the Director General Valuation under Section 25D and the latter's decision is now appealable to the Appellate Tribunal (see section 194A(1)(c), also make it necessary that the valuation ruling should be a speaking order".

(b) In fact the impugned Ruling is defective for its contents and mode of formulation as neither it takes into consideration the relevant data of prices of tractor parts nor it abides by the parameters for issuance of customs valuation ruling deliberated and issued by superior courts in various case laws.

(c) As submitted in the earlier paras of this petition the principal method of valuation is Section 25, which the learned customs authorities, abandoned without any legally sustainable reason by rejecting the verifiable data of imports and accepting the true values. The Honorable Court has given its verdict vide para (g) of their order in Sadia Jabbar vs. Federation of Pakistan



[PTCL 2014 CL 537] to elaborate that Section 25A is not a substitute of Section 25 as follows:-

"Before concluding section 25A, one general observation must also be made, section 25A is only an enabling section. It permits, but does not mandatorily require, a predetermination of customs value in terms as explained above. The principle method of determining customs value is, and must remain, section 25, section 25A is not intended to be a substitute for section 25, nor can it be resorted to in such manner and with such frequently that it marginalizes the later provisions. It is merely an adjunct to section 25, to be resorted to in appropriate circumstances and for an appropriated period".

(5) That unfortunately the learned Respondent did not keep in view the above guiding principles laid down for issuance of Customs Valuation Ruling while issuing impugned Valuation Ruling No.1016/2017 dated 23.01.2017 and the concept of "transaction value" which is the basic corner stone of customs valuation has been ignored altogether by the Respondent.

(6) That instead of depending on the factual customs values of transaction to Pakistan based upon the market dynamics, the learned Director has based the impugned customs valuation on hypothetical data, irrelevant values, internet data which has been held by Honorable Islamabad High Court Islamabad at par with "assumption" vide case of [M/s FACO Traders vs. Member (Customs), FBR (W.P No.1756/2010)].

(7) That while issuing the impugned valuation ruling the basic fact has not been kept in view and price has been "fixed" on basis of a hypothetical data which does not exist anywhere in the world. Therefore, price "fixed" by the Respondent are not the "price determined" as per parameters laid down by the Honorable Sindh High Court in Sadia Jabbar vs. Federation of Pakistan [PTCL 2014 CL 537] case. It goes without saying that any procedure prescribed by the superior court in connection with administering any provision of law is mandatory to be complied with in the same fashion in which it has been prescribed by the law or case law (issued by the superior courts). However, unfortunately, none of the parameters laid down by Honorable Sindh High Court in Sadia Jabbar vs. Federation of Pakistan [PTCL 2014 CL 537] has been adhered to while formulating and issuing Valuation Ruling No.1016/2017 dated 23.01.2017.

(8) That non-adherence to dictates of superior court in Sadia Jabbar vs. Federation of Pakistan [PTCL 2014 CL 537] case for following a specific procedure in issuance of Valuation Ruling No.1016/2017 dated 23.01.2017 under Section 25A of the Customs Act, 1969, also attracts violation of dictates of Honorable Supreme Court of Pakistan in case of [Shahzad Ahmed Corporation vs. Federation of Pakistan (2005 PTD 23)] wherein it has been ordered to do a thing in the manner prescribed by the law.

"If any procedure has been prescribed for any legal business, then that legal business will only be transacted under the prescribed procedure only. The clear and plain meaning of law will always prevail over the implied meaning".

(9) That unfortunately the learned Director failed to adhere to principles laid down by Honorable Sindh High Court in Sadia Jabbar case thus negated its dictates. Similarly, it is also violation of

Order of Honorable Supreme Court of Pakistan to dispose any legal matter only in accordance with the prescribed procedure. The uncalled for influence of local manufactures of Tractor Parts, internet data for goods sold to other countries and non-adaptation of any valuation method in flexible manner defies the compliance of Section 25(9) coupled with Rule 121 of Customs Valuation Rules. Therefore, the dependency on illegal and void ab-initio data and method of customs valuation has led the Ruling 1016/2017 also equally void and legally unsustainable. Honorable Supreme Court of Pakistan has settled this legal principle in the land mark judgment [ANISA REHMAN V. P.I.A 1994 SCMR 2234] which inter-alia states as follows:-

“It is now a well settled law, that where the initial order or notice was void, all subsequent proceedings, or superstructures build on it were also void. Where any adverse finding was given in the adjudication order on allegations or contentions or findings which are not incorporated in the show cause notice, the entire proceedings would be rendered as void for reason of breach of natural justice, which was breach of law.

(10) That the Honorable High Court of Sindh at Karachi in CP No.6918/2015 dated 04.11.2015 reflects as follows:-

“It is also pertinent to mention that the determination of valuation under Section 25A of the Act is dependent on the methods and mechanism provided for valuation under Section 25 of the Customs Act. Therefore, of the assessment made under Section 25 can be disputed and release can be allowed in terms of Section 81 provisionally, we do not see any justifiable reason to withhold or deny such provisional release in case of assessments made under Section 25A of the Act. A learned Single Judge of the Lahore High Court in the case of Wasim Radio vs. Federation of Pakistan and others (PTCL 2014 CL 465) has expressed the same view. Notwithstanding this a valuation ruling issued by the Director Valuation, if challenged does not remain sacrosanct / final, and is subject to review by the DG Valuation under Section 25D against which an appeal lies to the Customs Tribunal, where after a Reference Application is provided under Section 196 of the Customs Act before the Court and finally the appeal before the Honorable Supreme Court.

Finally, it is also to be kept in mind that the cost of doing business is increasing day by day and specially in cases of delay at the port, the storage / demurrage charges and container rent charges accumulate in an escalating manner on daily basis, and every passing day increases the liability of importers, whereas, delay and detention certificate even if issued, have also lost their efficacy, as they are not being accepted by the Port Terminal authorities and numerous petitions in that regard are already pending before the Court. It must also be kept in mind that such refusal to allow provisional release of the consignments is resulting in unwarranted litigation, which ultimately is burdening the exchequer in the shape of payment of fee to advocates for no justifiable reasons and such petitions are being disposed of by us on the first date of hearing after notice be direction provisional release of consignments, which in our view, should be done by the department itself. In such circumstances and in view of the aforesaid discussion as well as legal position we have been compelled to record the aforesaid observations.



In view of hereinabove facts and circumstances we while dispose of petition direct the respondents as under:-

(1) In cases where the Valuation Ruling is more than 90 days old and importer has approached Director Valuation in terms of para 21 of the judgment in the case of Sadia Jabbar supra, fresh consignment of the importers shall be allowed provisional release in terms of Section 81 of the Customs Act, 1969, by securing the differential amount of duty and taxes in the shape of pay order / Bank Guarantee as the case may be, by the Director Valuation and or the concerned Collector without fail.

(2) In cases where a proper revision application has been filed by an importer in terms of Section 25D of the Customs Act, 1969, before the Director General, Valuation, and pending such review / revision, a fresh consignment is imported, then at the request of the importer who has filed such revision / review, the consignment in question shall be released in terms of Section 81 of the Customs Act, 1969, after securing an differential amount of duty and taxes in the shape of pay order / Bank Guarantee as the case may be, by the Director General Valuation, without fail.

(3) Needles to observe that any willful disobedience and defiance of these directions shall entail initiation of contempt of court proceedings against such delinquent officer(s).

Let a copy of this order be sent to Chairman, Member (Customs) and Member (Legal), FBR Islamabad, Chief Collector of Customs (South) and Director General Valuation, Custom House, Karachi, for information and strict compliance thereof".

(11) That in view of above the "directions" of the Honorable Sindh High court which is mandatory in nature has been defies by the Respondent.

7. Prayer

Keeping in view of above it is requested that:

(i) The Valuation Ruling No.1016/2017 dated 23.01.2017 may kindly be ordered to be reviewed. The actual prices of Tractors Parts in the international market for sale and export to Pakistan may be factored in the calculations for customs value determination.

(ii) The Director (Customs Valuation) may be advised to conduct the exercise independently without any extraneous influence of local manufacturers or any other vested interest group.

ORDER

8. Hearing in the case was fixed on 23.02.2017. An advocate Mr. Maqbool Ahmad on behalf of importer alongwith Mr. M. Amjad of M/s. Pak Tractor House, Mr. Abdul Majeed importer and others from Lahore appeared and vehemently denied the determination of Customs values of Tractor Parts of China origin vide impugned Valuation Ruling No. 1016/2017, dated 23.01.2017. They contended that during the preparation of Valuation Ruling no single reference was given to importers in support

of departmental claim or compilation of its inquiries. Neither unit price was mentioned during meeting nor was any retail price identified. Customs values have been determined under Sub-Section 25 (9) instead of Sub-Sections (1), (5), (6), (7) & (8) of the Customs Act, 1969. The petitioners made a reference that during meeting with stakeholders it was recorded by the authority in para-4 of the Valuation Ruling that the importers of representative from PASPIDA were of the view that prices of Tractor Parts have decreased in the International market as compared to the values determined in the Valuation Ruling No. 728/2015 dated 14.05.2015 because of economic recession. Prices of all commodities have gone downward internationally. Despite this Department entertained local manufacturer's contention for determination of Customs values of Tractor Parts without providing any substantive documents. They stated that all aspects especially Valuation of the Tractor Parts were checked before determination of Customs values, but it is astonishing to note, that the Customs Values have been exorbitantly increased without substantive documents and legal grounds.

10. Tractor parts importer association stated that the parts for which ruling has been issued in that of replacement parts and not OEM parts being fitted in the tractor manufacturing. The representative of tractor manufacturer M/s Al-Ghazi Tractor and Massy were consulted. They agreed with the contention of the importer to this extent.

11. The importers were of the view that tractor is being sold in Rs. 600,000 – 700,000 and low speed vehicle where as the cars (auto parts) are fast moving vehicle and more sophisticated and ranges between Rs. 18,00,000 - 50,00,000. They suggested that two prices may be given as for OEM and other for commercial imports. Comparison of some parts of tractors with cars (automotive) parts and old valuation ruling is given as under:

S.No.	Parts description	Previous Tractor parts VR (US\$/kg)	Present Motor Cars parts Ruling (US\$/kg)	Present Tractor parts Ruling (US\$/kg)
1.	Piston Set	2.00	2.90	5.2
2.	Ring Set	2.65	10.00	28.76
3.	Cylinder Liner	1.16	2.50	3.8
4.	Inlet & Exhaust valves	1.65	2.32	6.00
5.	Connecting Rod	1.40	2.32	3.65
6.	Tapper, Push Rod	1.90	2.17	4.31
7.	Fuel Pump	1.48	1.50-4.34 (model wise)	9.86
8.	Oil Pump	1.48	3.25 onwards	3.65
9.	Crown wheel Pinion & parts/Gear set	1.26	2.05	2.37
10.	Gaskets & Joints	1.26	2.07	6.57
11.	Clutch Plates 10"- 12"	1.26	2.50	6.85
12.	Spindle Bush & Arm Bush	-	-	2.87
13.	Timing Gear	-	2.32	6.50

12. From above example, it is clear that the values have been fixed on much higher side and after incorporating higher profit margins & market price, the prices are much higher than the Valuation Ruling of cars automotive parts which were fixed after consultation with manufacturers, vendors and importers. The principle has always been that values of tractor parts is lower than the cars parts as cars are fast moving and much more sophisticated technology (speed at 120-180 km/hr) with new model every year whereas the tractor move at 30-40 km/hr as told by M/s Al-Ghazi Tractors. Normally tractors are driven between 20-25 km/hr.

13. The value of ring set was fixed @ 2.65/kg whereas it was increased to US\$ 28.76/kg which is too high whereas motor cycle ring sets are fixed @ US\$ 5/kg.

14. In case of piston set the price was @ US\$ 2/kg but increased to US\$ 5.2/kg whereas the value of cars piston sets is presently fixed @ US\$ 2.90/kg.

15. In case of fuel pump the design is 15 years old and no change has been made. This was increased from US\$ 1.48/kg to 9.86/kg. It should not be more than US\$ 3.00/kg which is lowest in case of cars.

16. Connecting rod is fixed @ US\$ 3.65/kg whereas main shafts/count shaft and cam shafts have been fixed @ US\$ 1.84/kg. This discrepancy is not understood as main shaft and cam shafts should be at least equivalent (rather superior in quality & technology) so value of connecting rod should not have been more than the main/cam shaft. For Cars the main/counter/cam shafts have been fixed @ US\$ 2.50/kg.

17. The value of clutch plate has been fixed @ US\$ 6.76/kg whereas the cars clutch plates are @ US\$ 2.50/kg. In case of crown wheel pinion the value was @ US\$ 1.40/kg but revised to US\$ 2.57/kg. The value was fixed on the basis of market survey where (15-16 kg/piece) was found @ Rs. 10,000/pc. On inquiry representative of M/s Al-Ghazi Tractors told that they are getting this part in Rs. 4800-5000/pc. from their vendors. If we calculate on this basis the value should not be more than US\$ 1.65/kg.

18. Moreover it was found that the parts of tractor are much heavier than car parts and in term of per kg value, the actual value of tractor parts far exceeds than the value of car (automotive) parts being heavier in weight, through prices are fixed on lower side.

19. In view of the above facts, available record, written as well as verbal submissions advanced at the time of hearing by all the petitioners and respondent department, the customs values are determined as under:



S No of VR	Parts description	Customs values C&F (US\$/kg)		
		China	Turkey / Brazil	Others
1	Piston Set	2.50	2.60	2.75
2	Ring Set	5.50	5.80	6.00
5	Cylinder Liner	1.80	1.90	2.00

6	Inlet & Exhaust valves	2.00	2.10	2.30
7	Connecting Rod & Caps	2.00	2.20	2.40
8	Tappets, Push Rod & rockers arm	2.50	2.70	2.85
9	Rear end housing	1.70	1.85	2.00
10	Fuel Pump	3.00	3.20	3.40
11	Oil Pump	2.30	2.40	2.50
12	Water Pump	2.00	2.20	2.30
13	Main shafts, counter shafts and cam shafts	1.85	1.95	2.10
14	Crown wheel Pinion & parts/Gear set	1.65	1.70	1.85
15	Crank Shafts assembly	1.70	1.80	1.90
16	Gaskets & Joints	1.80	1.90	2.00
17	Clutch Plates 10"- 12"	2.05	2.15	2.25
18	Spindle Bush and Arm Bush	1.50	1.60	1.75
19	Timing Gear	2.00	2.15	2.25

20. Being identical on facts and law point, this order shall also apply mutatis mutandis to the following (08) petitions.

S.No.	Petitioner's Name	File No
1	M/s. Zafar Tractor Centre	DG(V)Val. Rev/17 /2017
2	M/s. S.B.C.	DG(V)Val. Rev/ 23/2017
3	M/s. Auto Link Tractor Parts Importers & Whole Sale Dealer	DG(V)Val. Rev/17/2017
4	M/s. Johar Traders	DG(V)Val. Rev/17 /2017
5	M/s Ramiz Trading Co.	DG(V)Val. Rev/17 /2017
6	M/s Anjuman-e-Tajran Autoparts	DG(V)Val. Rev/17 /2017
7	M/s Autoparts Importers Association	DG(V)Val. Rev/17 /2017
8	M/s Millat Equipment Ltd	DG(V)Val. Rev/23 /2017

(Syed Tanvir Ahmad)
Director General

Registered copy to:

M/s. Pakistan Tractors,
House No. 53, General Bus Stand Badami Bagh, Lahore.
Through Sh. Farrukh Saleem Consultant

M/s. Zafar Tractor Centre,
11-LMC Market, Badami Bagh, Lahore.

M/s. R.S Traders,
33-Outside Masti Gate, Main Circular Road, Lahore.

M/s. Auto Link Tractor Parts Importers & Whole Sale Dealer,
R-1, Siddiqi Street, (Old Post Office), Outside Shernwala Gate,
Main Circular Road, Lahore.

M/s. Johar Traders,
Office No.7, Feroze Steet, Outside Sheranwala Gate, Main Circular Road, Lahore.

M/s Ramiz Trading Co.

M/s Anjuman-e-Tajran Autoparts

M/s Autoparts Importers Association

M/s Millat Equipment Ltd

Copy to:

1. Member (Customs), FBR, Islamabad.
2. Chief Collectors Customs Appraisement (South)/Enforcement, Karachi/
(North) Islamabad/ (Central) Lahore.
3. Collector, MCC Appraisement (East)/ Appraisement (West)/Port M. Bin Qasim/
Preventive, Karachi.
4. Collector, MCC, Appraisement/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.