

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/540/2016

18607

20th June 2016

Order in Revision No. 201/2016 under section 25-D of the Customs Act, 1969
against Valuation Ruling No.855/2016 dated 19-05-2016

- 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 Furniture Importers Association and OthersPETITIONERS

VERSUS

Director, Customs Valuation, Karachi..... RESPONDENT

Date(s) of hearing 02-06-2016

For the Petitioners Mr. Aziz and Mr.Sajjad

For the Respondent Mr. Abdul Majeed, Assistant Director
Mr. Abdul Hameed, Principal Appraiser

This revision petition was filed under section 25-D of the Customs Act, 1969 against customs value determined vide valuation ruling No.855/2016 dated 19-06-2016 issued under section 25-A of the Customs Act, 1969, inter alia, on the following facts and grounds:

a) "Being aggrieved by the subject Valuation Ruling No. 855/2016, the petitioners would like to file this Revision Petition seeking following relief from the honorable Director General:

- i. Downward revision of prices for Chinese Origin furniture;
- ii. Release of consignments lying on port at the values contained in Valuation Ruling 451/2012.

In support thereof we place before this honorable forum the following facts and grounds:



2. Facts and Grounds of the Case:

b) We have all along been importing office/home furniture/parts in CKD condition. In this regard two valuation rulings have been issued viz. 258/2010, dated 02-06-2010 and 451/2012, dated 02-04-2012.

c) Recently a valuation ruling No. 855/2016 has been issued which has substantially enhanced the values upto 150 to 250% as compared to the previously issued ruling in complete disregard of the declining international market prices of raw material, ocean freight as well as the prices of finished products. Here we would like to give a comparison of certain items showing percentage increase in the furniture prices in the current VR as compared to previously issued VRs is given below:

S.#.	Description	VR 258/2010 (a)	VR 451/2012 (b)	% Increase (a) v/s (b)	VR 855/2016 (c)	% INCREASE (b) v/s (c)
1	Office Chair/ Computer Chair low back Revolving Hydraulic	US\$ 10.50/pc	US\$ 10.80/pc	2.85%	US\$ 30/pc	177%
2	Dining Chair (MDF Wood)	US\$ 7.35/pc	US\$ 7.70/pc	4.76%	US\$ 20/pc	159%
3	Seat & Back for chair made of plywood without cushion	US\$ 0.40/kg	US\$ 0.42/kg	5%	US\$ 1/kg	138%
4	4 piece Bed Room set without Mattress	US\$ 289.80/set	US\$ 310/set	6.9%	US\$ 372/Set of (3 pieces)	20%
5	Kids Bed Set 7 pcs	US\$ 183.75/set	US\$ 192/set	4.48%	US\$ 335/set	74%
6	Center Table Set (1+2) (MDF Wooden Mixed	US\$ 21/set	US\$ 22/set	4.76%	US\$ 55/set	150%
7	Wood Cabinet Wooden MDF with three doors	US\$ 26.25/pc	US\$ 28.5/pc	8.57%	US\$ 80/pc	180%
8	Waiting Chair/ Visitor Chair per seat metal frame/cushion	US\$ 12.60//seat	US\$ 13.25/scat	5.15%	US\$ 40/pc	201.88%
9	Office Table with side rack	US\$ 57.75/pc	US\$ 59/pc	2.16%	US\$ 140/pc	137.28%
10	Dining Table	US\$ 105/pc	US\$ 108/pc	2.85%	US\$ 200/pc	85%
11	Tea Trolley	US\$ 8.92/pc	US\$ 8.95/pc	0.33%	US\$ 18/pc	101%

12	Conference Table	N/A	US\$ 96/pc	-	US\$ 204/pc	111%
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d) From the above chart it can be seen that furniture prices have been substantially enhanced. It is interesting to note that internationally MDF prices have been drastically slashed which has resulted in reduction in the furniture prices made of MDF / plywood. The comparative chart of 2010 & 2012 indicates that the prices were slightly enhanced considering the international trade prices i.e 5% to 10%. However, through the impugned Ruling 855/2016 unjustifiably very high prices have been fixed, which are not only unacceptable to the importers as the same will indirectly affect the end consumers by way of passing on its impact on them. At such prices we will not be able to compete in the domestic market and as it would affect the entire business and would bring the furniture import business to a close which will not fetch any revenue to the government exchequer and government would lose whatever revenue it was receiving previously.

e) It is also submitted that prices of various items which qualified for a concessionary rate of FTA and upon which Regulatory Duty is not applicable, have been enhanced two to three times in order to bring them at par with those items which are chargeable to RD. This enhancement of value has brought without any cogent reason and without disclosing the data which was used to arrive at such values is patently unjustified and unlawful.

f) We would like to further submit as follows:

i) The importers of furniture are paying almost 70% duty / taxes (on items of 94.03) whereas on the items of heading 94.01 we are paying almost 51% duty / taxes of assessed value.

ii) It may kindly be noted that Ocean Freight which remained 1300-1500 USD per container of 40' from China during the period of 2009 to 2013 has decreased by 65% i.e. 480-525 US\$ at present which has resulted in decrease of C&F value of the goods. This important aspect has probably been ignored skipped at the time of issuing the impugned Valuation Ruling.

iii) It is pertinent to mention that imported goods are in CKD condition (dismantled) and importers have to incur a valuable amount for its assembling, which results in further value addition.

iv) We are also attaching herewith several evidences of Chinese furniture with supplier names, we hereby solemnly affirm that the evidences are true and factual.

v) A huge number of people manufacture furniture from the spare parts imported from China. Through the impugned Ruling values of spare parts have also been set at very very high slab which is detrimental to the survival of this sector as well.



vi) It may be noted that during the meeting of Valuation Committee held on 26.04.2016 it was suggested by the Director Valuation that:

- i) A lading of 25 to 30% on the values of Valuation Ruling No. 451/2012. However, there was a dispute among the importers.
- ii) Names of other products which are required to be included in the upcoming Valuation Ruling may also be suggested.
- iii) Names of other products which are required to be included in the upcoming valuation ruling may also be suggested.
- iv) It may be noted that on 09.05.2016 we furnished a comprehensive data which included prices of furniture with photographs quoted by the Chinese suppliers, their factory addresses and telephone numbers. This data has also not been taken into consideration by the Director Valuation in the impugned valuation ruling.

3. Legal Infirmities of Valuation Ruling:

i) The impugned Valuation Ruling suffers from severe legal infirmities. It negates application of all the applicable methods of valuation and adopts fall back Section-25(9) method to arrive at the values fixed vide impugned valuation ruling. Paragraph 6 of the valuation ruling is reproduced below:

"Method adopted to determine customs values: Valuation methods given in section-25 of the Customs Act, 1969 were followed to arrive at fair value of home and office furniture and parts thereof. Transaction value method provided in section-25 (1) was found inapplicable due to wide variation in the values being declared to the Customs and incomplete descriptions. Identical/ similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the some could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section-25(7) of the Customs Act, 1969, was conducted. As the stakeholders were not forthcoming with the values of the furniture as being traded in the international market, therefore, different markets were surveyed repeatedly for the purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section-25(8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section-25(8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of Customs values. Consequently, the Customs values of different types of home and office Furniture and Parts thereof have been determined under Section-25(9) of the Customs Act, 1969"



ii) The Valuation Ruling shares no data of market inquiry, nor does it discuss the data analyzed under section-25(9) of the Act nor does it mention which market segment was surveyed nor does it mention prices of which quantum of goods were taken as sample. It is also important to note that prices of all the items have been enhanced substantially without giving any basis or calculation relying on which these prices have been up-scaled.

iii) Unfortunately, the last three months data of imports of furniture from various origins has not been taken into consideration. It is important to note that a 10% loading has been made on the value of 2012 Ruling on the products of Malaysia, Germany and Thailand origin. Whereas a gross discrimination has been meted out to the products of Chinese origin products which have been enhanced to 150% to 250%.

iv) It may be highlighted that this Ruling does not fulfill the essential requirements of Section-25(9) read with Rule-121 of the Customs Rules, 2001. Sub-section-(9) as well as the Rules governing the said subsection i.e. Rule 121 of the Customs Rules is reproduced below for ease of reference:

Section-25(9): Fall Back Method.- If the customs value of the imported goods cannot be determined under Sub-sections (1),(5),(6),(7) and (8), it shall, subject to the rules, be determined on the basis of a value derived from among the methods of valuation set out in Sub-sections (1),(5),(6),(7) and (8), that, when applied in a flexible manner to the extent necessary to arrive at a customs value.

Rule-121. Fall back 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.

(2) The methods of valuation, to be employed under Sub-section (9) of section 25 of the Act may be inclusive of those laid down in sub-sections (1), (5), (6), (7) and (8) of the said section, but a reasonable flexibility in the application of such methods would be in conformity with the aims and provisions of subsection (9) of that section.
Explanation. - some examples of reasonable flexibility are as follows, namely:-

v) Identical goods.

(a) The requirement that the identical goods shall be imported at or about the same time as the goods being valued, could be flexibly interpreted;

(b) Identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; and

(c) Customs-values of identical imported goods already determined under Sub-section (7) and (8) of section 25 could be used.

vi) Similar goods.



- (a) The requirement that the similar goods shall be imported at or about the same time as the goods being valued could be flexibly interpreted;
- (b) Identical imported goods produced in a country other than the country of exportation of the goods being valued could be the basis for customs valuation; and
- (c) Customs-values of similar imported goods already determined under sub-sections (7) and (8) of section 25 of the Act could be used.

vii) Deductive method.

The requirement that the goods shall have been sold in the "condition as imported" as provided in clause (a) of sub-section (7) of section 25 of the Act could be flexibly interpreted, and the ninety days requirement could be administered flexibly.

Sub-rule (1) of Rule-121 clearly says that 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. The impugned ruling on the contrary does not give any weight to the previously determined ninety days data of the identical imports, which in fact was at lower side due to declining trend of in the international market. Moreover, no data whatsoever has been shared / disclosed by the Director Valuation, while issuing the impugned Ruling and fixing the values of at a higher slab. Likewise the provisions of subsection-(7) of Section-25 read with Rule 119 of Valuation Rules have been completely ignored. The relevant provisions are reproduced below for ready reference:

viii) "25(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 some class or kind;
 - ii. The usual costs of transport and insurance and associated costs incurred within Pakistan; and
 - iii. Omitted.



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

(b) If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of clause (a) of this sub-section, be based on the unit price at which the imported goods or identical or similar imported goods are sold in Pakistan in the conditions as imported at the earliest date after the importation of the goods being valued but before the expiry of ninety days after such importation.

(c) If neither the imported goods nor identical nor similar imported goods are sold in the country of importation in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the country of importation who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in clause (a)."

"Rule 119. Deductive value method.- (1) For the purposes of this rule, the expression "unit price at which goods are sold in the greatest aggregate quantity" means the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sale takes place.

Explanation.- (i) When goods are sold on the basis of a printed or advertised price list which grants favorable unit prices for purchase made in larger quantities, the unit price at which goods are sold in the greatest aggregate quantity shall be ascertained as per the following example:-

Sale Quantity	Unit Price	Number of Sales	Total quantity sold at each price
One to ten units	100	10 sales of 5 units	65
		5 sales of 3 units	
Eleven to twenty five units	95	5 sales of 11	55
Over twenty five units	90	1 sale of 30 units	80
		1 sale of 50 units	

Note (i). In this example, the greatest number of units sold at a particular price is sixty-five; therefore, the unit price in this greatest quantity is ninety.

(ii) In case when there are two separate sales. For example, in the first sale five hundred units are sold at a price of ninety five currency units each. In the second sale four hundred units are sold at a price of ninety currency units each. In this example, therefore, the unit price of the greatest aggregate quantity shall be ninety-five.



(iii) Incase where various quantities are sold at various prices. For example:-

Sales Quantity	Unit Price
1	2
40 units	100
30 units	90
15 units	100
50 units	95
25 units	105
35 units	90
05 units	100

Total quantity sold	Unit price
1	2
65	90
50	95
60	100
25	105

Note.

In this example, the greatest number of units sold at a particular price is sixty-five, therefore, the unit price in this greatest quantity is ninety.

(2) Any sale in Pakistan, as provide in sub-rule (1), to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in clause (c) of sub-rule (2) of section 25 of the Act shall not be taken into account in establishing the unit price for the purposes of sub-section (7) of section 25 of the Act.

(3) For the purposes of the rules, the phrase "profit and general expenses" as used in sub-clause (i) of Clause (a) of sub-section (7) of section 25 of the Act, shall be taken as a whole for the purpose of determination of value. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of, the importer unless his figures are inconsistent with those obtained in sales in Pakistan, of the same class or kind of goods. Where the importer's figures are inconsistent with such figures, the amount for profit and general expenses may be based upon relevant information other than that supplied by, or on behalf of, the importer.

(4) Local taxes payable by reason of the sale of the goods for which a deduction is not made under sub-clause (iv) of clause (a) of sub-section (7) of section 25 of the Act shall be deducted under sub clause (i) of clause (a) of that sub-section.



- (5) In determining either the commissions of the usual profits and general expenses under clause (a) of sub-section (7) of section 25 of the Act, the question whether certain goods are "of the same class or kind" as other goods must be determined on case to cases basis by reference to the circumstances involved. Sales in Pakistan of the narrowest group or range of imported goods of the some class or kind, which includes the goods being valued, for which necessary information can be provided, should be examined. For the purposes of sub-section (7) of section 25 of the Act" goods of the some class or kind includes goods imported from the same country as the goods being valued as well as goods imported from other countries.
- (6) For the purpose of clause (b) of sub-section (7) of section 25 of the Act, the "earliest date" shall be the date by which sales of the imported goods or of identical or similar goods are made in sufficient quantity at the established unit price.
- (7) Wherever the method of Valuation provided in clause (c) of sub-section (7) of section 25 of the Act is used, deductions made for the value added by further processing shall be based on objective and quantifiable data relating to the cost of such work accepted industry formulas, recipes, methods of construction, and other industry practices would form the basis of the calculations. (8) The method of valuation provided in clause (c) of sub-section (7) of section 25 of the Act shall normally not be applicable when, as a result of the further processing, the imported goods lose their identity. However, there can be instances where, although the identity of the imported goods is lost, the value added by the processing can be determined accurately without reasonable difficulty. On the other hand, there can also be instances where the imported goods maintain their identity but form such a minor element in the goods sold in Pakistan that the use of this valuation method would be unjustified. Accordingly, each situation of this type must be considered on a case to case basis."

Thus the impugned ruling does not follow the very spirit of Section-25 and 25A, therefore, the same is required to be set aside in light of the judgment of Islamabad High Court in case reported as 2013 PTD 825 read with Sindh High Court's judgment in Sadia Jabbar's renowned case reported as PTCL 2014 CL 537 and Lahore High Court's judgment in Ayesha Impex case reported as 2012 PTD 1 where such Valuation Rulings have been quashed by the honorable High Courts which suffers from severe impropriety and are not based on plausible grounds and material evidences.

4. Prayer:

4.1 In view of the above stated legal and factual position, it is prayed that the impugned Valuation Ruling may be quashed in the interest of justice.

4.2 Requested to please decrease the previous high valuation rulings of Furniture & Furniture Parts to discourage false practices and stop smuggling by crook importers in order



to providing said goods to the lower and lower-middle class feasible to their purchasing power.

4.3 A fresh Ruling may be issued considering the prices given in the previous valuation ruling as well as the prevailing international prices and the data provided by us.

4.4 Current consignments lying on the port as well as those which are in the pipeline may be directed to be released on the previous ruling viz. 451/2012.

2. The respondent department was asked to furnish comments to the arguments submitted by the petitioner in the case. Para-wise comments on the petition are given as under:

Before offering comments on this revision petition, it is pointed that this revision petition has been filed by M/s Pakistan Furniture Importers Association and not by any importer of the subject goods.

1. (i): This is an unreasonable demand. Since, the previous valuation ruling no.451/2012, dated 02-04-2012, was very old, so there was a need to initiate the exercise for issuance of fresh customs values in light of current prevailing prices in the international market. Accordingly, after exhausting all valuation methods laid down in section 25 of the Customs Act, 1969, however, the customs values were determined after associating all importers. The customs values were determined under section 25 (9) of the Customs Act, 1969.

1. (ii) Contested. The consignments of the petitioner members of M/s. Pakistan Furniture Importers Association cannot be released on previous valuation ruling 451/2012, dated 02-04-2012, as the validity of this valuation ruling was upto May, 18, 2016. The goods declaration filed on May, 19, 2016 and onward shall be implemented as per existing valuation ruling 855/2016, dated 19-05-2016.

2. (i) No comments necessitated.

2. (ii) Contested. Prices of 2010 and 2012 cannot be comparing with prices of 2016. It will not be out context to mention that importer were involved in the process of determination of customs values. They were asked to submit following documents:-

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufactures of the item in question through which the actual current value can be ascertained.
- C. Copies of contacts made/LCs opened during last three months showing the value of item in question.
- D. Copies of sales tax invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.



Initially they requested that they may be allowed some time to furnish evidences and other documents in support of their contention. But later abstained from submitting any such documents to corroborate their claims. The petitioners i.e. Association has also not furnished any corroborated evidences along with its petition.

Denied. The customs values of the subject goods were determined after exhausting all valuation methods particularly section 25 (7). Finally, the customs values were determined under section 25 (9) which suggest determination of customs value in a flexible manner by following primary methods of valuation. It may be added that local market prices were, also obtained and taking in to account. While taking in to account the customs value and applying them several deductions, the element of FTA was not taking in account as this element is taking in to account by the clearance Collectorate, if the importer claim the same.

2.3.1, 2.3.2 & 2.3.3: Denied: Element of freight value addition have duly been incorporated by the Director of Valuation, which issuing the impugned valuation ruling.

2.3.3: Need no comments being related to assembling of the subject goods after the importation of the goods.

2.3.4 & 2.3.5: No evidence attached.

2.3.3: Denied. Comprehensive data which includes the prices of furniture with photographs coated by Chinese supplier have neither been received nor there exist any acknowledge receipt on record. It may be added here that quotation of prices cannot be taken into account as this cannot be treated the transaction values of the goods.

3(3.1) & (3.2) Denied. The paragraph-4, of the valuation ruling 855/2016, dated 19-05-2016, is itself speaking one which reveals that the all valuation methods were exhausted as laid down under Section 25 in sequential manner and finally the customs values were determined under Section 25 (9) of the Customs Act, 1969. The appellant have not substantiated through any corroboratory documents that the impugned ruling has any infirmity.

4. Prayer

It is respectfully prayed that Pakistan Furniture Importers Association have not furnished any corroboratory documents in support their above referred paras. The importers who have attending the meeting and promised to furnish the requisite documents but they have failed. Under the circumstances mentioned above, the petition have no merits for consideration and liable to be rejected."

ORDER

3. I have deliberated on the case record as well as verbal of written arguments put forth by the petitioners and the respondent department. The petitioners contended that respondent departments



issued a valuation ruling No.855/2016, dated 19.05.2016 recently by enhancing 150% to 250% as compared to previous ruling. The petitioners are paying 70% duty/taxes on the items classified under PCT heading 94.03 and 51% duty/taxes on the items mentioned under PCT heading 94.01. The imported goods are in CKD condition and importers have to incur a valuable amount for it's assembling which results in further value addition.

4. The Departmental Representative argued that meeting with the stakeholders was held on 26.04.2016 and all importers were requested to submit some import documents alongwith sales tax invoices. During the meeting importers were of the view that prices of the subject items have slightly increased in the international market. However they could not substantiate corroboratory documents in support of their claim and valuation ruling was determined under section 25(9) of the Customs Act, 1969 fairly after analyzing all the information.

5. On filing of review petition under section 25D of the Customs Act, 1969, hearing was fixed on 02-06-2016 and the importers insisted on joint market survey which was duly accepted and conducted to find out the actual value difference between the market selling prices and the customs values determined vide valuation ruling No.855/2016. During market survey it was found that there was vast range of furniture of Chinese origin. It was brought to the notice that the furniture of low category imported from China was not kept into mind while finalizing impugned valuation ruling. The representative of the department during the hearing explained that the price of normal bedroom set ranges from Rs.70,000 to Rs.90,000 and bridal bedroom set ranges from Rs.1,30,000 to Rs.1,50,000 surprisingly the values of bridal bedroom set was taken into consideration while determining the customs values and the values of normal bedroom set was not categorized. Similarly, in the determined values of office furniture there is a wide variety/category of office chairs from executive to staff chairs and the values of different varieties of office furniture have not been worked out properly and the customs values have unreasonably been enhanced by taking average of all chairs. The chairs were taken as 12000 to 14000 on average whereas low category chairs are also available in high volume sale ranging between 6000 – 12000 which was not considered. The representatives of M/s Pakistan Furniture Importers Association and others while discussing the pros and cons in the implementation of the valuation ruling adamantly requested to withdraw the impugned valuation ruling or reduce the determined customs values of furniture by 60% which was not accepted. However, after through deliberations with Pakistan Furniture Importers Association and others and the representatives of the Directorate, it was decided that the exorbitant customs values of bedroom set, dining set, sofa cum bed, bedroom table and office chairs may be reduced 15% to 22% after fulfillment of joint market survey submission of import documents by the importers and online surveys. The department also accepted that in above categories prices were taken of higher categories.

6. In view of the above facts of the case, the valuation ruling No.855/2016 dated 19-05-2016 of home and office furniture and parts thereof is hereby amended and herein after specified shall be assessed to duty /taxes at the customs values mentioned against the items in Annex-I to this order.

7. Being identical on facts and law points, this order shall also apply mutatis & mutandis to the following (13) petitions.



S #	Petitioner Name	File No.
1	M/s Paradise Corporation, Lahore	DG(V)Val.Rev/563/2016
2	M/s Ruby Enterprises, Lahore	DG(V)Val.Rev/564/2016
3	M/s Ali Fahad & Co., Lahore	DG(V)Val.Rev/565/2016
4	M/s Best Standard Furniture, Lahore	DG(V)Val.Rev/566/2016
5	M/s Happiness Office Furniture, Lahore	DG(V)Val.Rev/567/2016
6	M/s Areeba Enterprises, Karachi	DG(V)Val.Rev/596/2016
7	M/s Art in Furnishers	DG(V)Val.Rev/616/2016
8	M/s I. B. Impex	DG(V)Val.Rev/616-A/2016
9	M/s Adeel Traders	DG(V)Val.Rev/616-B/2016
10	M/s Mahenti Corp	DG(V)Val.Rev/616-C/2016
11	M/s Fari Int.	DG(V)Val.Rev/616-D/2016
12	M/s Subhan Ent.	DG(V)Val.Rev/616-E/2016
13	M/s Abdul Wassay	DG(V)Val.Rev/616-F/2016

(Signature)
(Syed Tanvir Ahmad)
Director General

Registered copy to:

M/s Pakistan Furniture Importers Association,
46-D, Block-6, PECHS, Nursery Market, Karachi

M/s Paradise Corporation,
Ashraf Plaza, 2nd floor, 17-McLeod Road, Lahore

M/s Ruby Enterprises
T-4, 3rd floor, Bilal Center, 9-Nicholson Road, Lahore

M/s Ali Fahad & Co.
Shop No.24, Pipal Vehra, Itfaq Market,
Alamgir Market, Shah Alam Market, Lahore

M/s Best Standard Furniture
G-1, Billoor Palace, 29-McLeod Road, Lahore

M/s Happiness Office Furniture
Building No.970, near Diyal House
beside Medical-Dental Collage Main Canal Road, Lahore

M/s Areeba Enterprises
G-407/408, Choudhry Rehmat Ali Road, Manzoor Colony Karachi

M/s Art in Furnishers (address no given).

M/s I. B. Impex
366 B-Block, Adamjee Bagar, Ghazi Salahuddin Road, Karachi

M/s Adeel Traders,
Room No.103, Ceasers Towers, Opp: Aisha Bawany School, Shahrah-e-Faisal, Karachi

M/s Mahenti Corp,
G-18, Ch. Khaleeq uz Zaman Road, Block-8, Clifton, Karachi

M/s Fari Int,
ZC-12, (ST-8) Block-13-D/1, Gulshan-e-Iqbal, Karachi

M/s Subhan Ent.
Shop No.3, Batwa Nagar, Opp: Bandhani Colony, Liaquatabad, Karachi

M/s Abdul Wassay & Bros.
K-12, 11th floor, 16-A, Block-6, PECHS, Karachi

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2. Chief Collectors Customs Appraisement (South)/Enforcement, Karachi/
(North) Islamabad/ (Central) Lahore.
3. Collector, MCC Appraisement (East/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. Asstt. Director (Review), Karachi.
7. All Deputy/Assistant Directors (Valuation)
8. Guard File.

Annex-A (Home Furniture and Parts thereof)

Annex - I

S.No	Description of goods	PCT Heading	Proposed PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
1	Bed Room Set without Mattress (3pcs set)MDF/Wood 1-Double Bed with 2 side Tables Size 180x200x140cm (6'x6.5'x4.5') 2-Dressing Table: Size 150x60x188cm (5'x2x6') 3-Wardrobe: Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1000	312.00/set	421.20/set	358.80/set	374.40/set
2	Double Bed without Mattress with two side Table MDF/Wood Size 180x200x140cm	9403.5020	9403.5020.1100	141.95/set	191.63/set	163.24/set	170.34/set
3	Wardrobe: MDF/Wood Size 240x60x220cm (8'x2'x7')	9403.5030	9403.5030.1000	110.50/pc	149.18/pc	127.08/pc	132.60/pc
4	Wardrobe MDF/Wood Size 165x60x220cm (5.5'x2x7')	9403.5030	9403.5030.1100	85.00/pc	114.75/pc	97.75/pc	102.00/pc
5	Dressing Table MDF/Wood with Stool: Size 160x60x200cm (5'x2x7')	9403.5030	9403.5030.1200	62.90/pc	84.92/pc	72.34/pc	75.48/pc
6	Kids Bed Set without Mattress (7pcs set)MDF/Wood 1-Bed Size 120x200x120cm (4'x6.5'x4') 2-Side Table: Size 60x60x60cm (2'x2x2') 3-Study Table: Size 160x160x18cm (5.5'x2'x6') 4-Study Chair 5-Wardrobe: Size 120x200x65cm (4'x7'x2') 6-Mirror: Size 50x180x30cm (1.5'x6'x1') 7-Hanger for School Bag	9403.5020	9403.5020.1200	268.00/set	361.80/set	308.20/set	321.60/set
7	Kids Bed without Mattress MDF/Wood with side Table: Size 120x200x120cm (4'x6.5'x4')	9403.5020	9403.5020.1300	120.00/set	162.00/set	138.00/set	144.00/set
8	Kids Blanket Bed without Mattress MDF/Wood: Size 120x210x210cm (4'x7'x7')	9403.5020	9403.5020.1400	116.00/set	156.60/set	133.40/set	139.20/set
9	Kids Folding Wardrobe (Cupboard) Metal Pipe with PVC covered, All Sizes	9403.2000	9403.2000.1000	1.60/kg	2.16/kg	1.84/kg	1.92/kg
10	Kids Writing Table with Chair, MDF/ Wood Mixed, Size 60x60x60 cm (2'x2'x2')	9403.3000	9403.3000.1000	7.20/set	9.72/set	8.28/set	8.64/set
12	Sofa Cum Bed with Fabric Cushion 3 Seater	9401.8000	9401.8000.1000	96.05/pc	129.67/pc	110.46/pc	115.26/pc
16	Relax / Recline Chair (Non Electrical), Artificial Leather	9401.7900	9401.7900.1000	109.65/pc	148.03/pc	126.10/pc	131.58/pc
24	Dinning (1+4) Wood Frame and Glass/ Marble Top Glass Thickness 12mm, Size 120x120x76 cm (4'x4'x2.5')	9403.4000	9403.4000.1000	108.80/set	146.88/set	125.12/set	130.56/set
25	Dinning (1+4) Metal Frame and Glass/ Marble Top Glass Thickness 12mm, Size 120x120x76 cm (4'x4'x2.5')	9403.4000	9403.4000.1100	102.40/set	138.24/set	117.76/set	122.88/set
26	Dinning (1+6) Wooden Frame Top Glass/ Marble Glass Thickness 12mm, Size 160x90x76 cm (5.5'x3'x2.5')	9403.4000	9403.4000.1200	160.00/set	216.00/set	184.00/set	192.00/set
27	Dinning (1+6) Metal Frame Top Glass / Marble Glass Thickness 12mm, Size 160x90x76cm (5.5'x3'x2.5')	9403.4000	9403.4000.1300	150.40/set	203.04/set	172.96/set	180.48/set
28	Dinning (1+8) Wooden Frame Top Glass / Marble Glass Thickness 12mm, Size 240x120x76 cm (8'x4'x2.5')	9403.4000	9403.4000.1400	208.00/set	280.80/set	239.20/set	249.60/set
29	Dinning (1+8) Metal Frame Top Glass/ Marble Glass Thickness 12mm, Size 240 x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.1500	195.20/set	263.52/set	224.48/set	234.24/set
30	Dinning (1+10) Wooden Frame Top Glass / Marble Glass Thickness 12mm, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.1600	256.00/set	345.60/set	294.40/set	307.20/set
31	Dinning (1+10) Metal Frame Top Glass / Marble Glass Thickness 12mm, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.1700	240.00/set	324.00/set	276.00/set	288.00/set
32	Bed Room Table with Two Chairs, MDF/ Wood, Size 76x76x76 cm (2.5'x2.5'x2.5')	9403.5030	9403.5030.1300	50.40/set	68.04/set	57.96/set	60.48/set
33	Center Table Set (One big +Two small) (MDF/Wood Mixed) Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1400	44.00/set	59.40/set	50.60/set	52.80/set

S.No	Description of goods	PCT Heading	Proposed PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
34	Center Table Set (One big +Two small) (Wooden Metal Mixed) Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1500	54.40/set	73.44/set	62.56/set	65.28/set
35	Center Table Single: Wooden Top Glass / Marble Thickness 12mm, Size 125x 65x60 cm (4.5'x2.5'x2')	9403.5030	9403.5030.1600	22.40/pc	30.24/pc	25.76/pc	26.88/pc
36	Center Table Single: Metal Top Glass / Marble Thickness 12mm, Size 125x 65x60 cm (4.5'x2.5'x2')	9403.5030	9403.5030.1700	27.20/pc	36.72/pc	31.28/pc	32.64/pc
37	Small Side Table, MDF/Wood Top Glass 12mm Size 60x60x60cm (2'x2'x2')	9403.5030	9403.5030.1800	11.20/pc	15.12/pc	12.88/pc	13.44/pc
38	Small Side Table, Metal Top Glass 12mm Size 60x60x60cm (2'x2'x2')	9403.5030	9403.5030.1900	13.60/pc	18.36/pc	15.64/pc	16.32/pc
40	Tea Table with 4 Stool: MDF with Glass Size 150x100x60 cm (5'x3.5'x2')	9403.4000	9403.4000.1800	28.00/set	37.80/set	32.20/set	33.60/set
41	Tea Table Metal with Glass Size 125x70x60 cm (4.5'x2.5'x2')	9403.4000	9403.4000.1900	25.60/pc	34.56/pc	29.44/pc	30.72/pc
42	Tea Trolley, Wooden with Glass Top	9403.4000	9403.4000.2000	12.00/pc	16.20/pc	13.80/pc	14.40/pc
43	Tea Trolley, Metal with Glass Top	9403.4000	9403.4000.2100	14.40/pc	19.44/pc	16.56/pc	17.28/pc

Annex-B (Office Furniture and Parts thereof)

S.No	Description of goods	PCT Heading	Proposed PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
1	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, LAYDOWN	9401.3000	9401.3000.1100	49.14/pc	66.34/pc	56.51/pc	58.97/pc
2	Office Chair/Manager Chair/Semi-Executive: High Back Revolving/ Hydraulic	9401.3000	9401.3000.1200	42.90/pc	57.92/pc	49.34/pc	51.48/pc
3	Office Chair/Staff Chair/Computer Chair Low Back: Revolving Hydraulic	9401.3000	9401.3000.1300	23.40/pc	31.59/pc	26.91/pc	28.08/pc
4	Waiting/Executive Visitor Chair, Metal Frame with Cushion	9401.7100	9401.7100.1000	31.20/pc	42.12/pc	35.88/pc	37.44/pc
5	Waiting Chair/Visitor Chair, Metal Frame without Cushion	9401.7900	9401.7900.1500	23.40/pc	31.59/pc	26.91/pc	28.08/pc
6	Waiting Chair/Visitor Chair, Metal Frame with Cushion Metal Frame (Non Revolving Hydraulic) Low Back	9401.7100	9401.7100.1100	14.04/pc	18.95/pc	16.15/pc	16.85/pc
33	Waiting Bench 3 seater, 160x60x60 cm (5'5'x2'x2') (Metal Without cushion)	9401.7900	9401.7900.1500	32.0/set	43.2/set	36.8/set	38.4/set

