

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/839/2016

Dated: 18th August, 2016

Order in Revision No. 226/9300/2016 under section 25-D of the Customs Act, 1969
against Valuation Ruling No.871/2016 dated 20-06-2016

- 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. NT Computers & others

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PETITIONER

VERSUS

Director, Customs Valuation, Karachi

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RESPONDENT

Date (s) of hearing

19-07-2016 & 03-08-2016

For the Petitioners

Mr. Suleman Hafeez

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.871/2016 dated 20-06-2016 issued under section 25-A of the Customs Act, 1969 inter alia, on the following grounds:

2. We have imported a consignment containing Electric Indoor Children Swing/Rides with token and accessories and we sought clearance of the goods under H.S. Code 9508.9000 Custom duty 5% sales tax 17% addition sales tax 3% income tax 6% additional custom duty 1%.
3. The consignment examined by the shed staff and they confirmed our declared description but during the assessment the concern Group changed the PCT Heading to 9503.0090 against our declared H.S. Code 9508.9000 also enhanced the value of goods @US\$ 30/Kg applying Valuation Ruling 871/2016 SR No. 47-50 which is for Coin operated amusement games/rides.
4. We are submitting the Catalogue of the imported Swing/Rides showing the weight of different parts as below.

S. #.	Description	Quantity	Weight
1	Aride Body	1 Pc	290 Kgs
2	Metal Basement	1 Pc	1130 Kgs
3	Control Box	1 Pc	70 Kgs
4	Fence	11 Pcs	120 Kgs
5	Ladder	1 Pc	80 Kgs
Total Weight			1690 Kgs

5. In this connection we met to your good self and your kind honour also agreed that our imported goods do not fall under ruling 871.

6. Now we request your kind honour to please issue a letter to the concern Collectorate for re-assessment of the G.D. as per our declared unit price.

7. We further request you to please expedite the matter as the container is incurring heavy Port Demurrage and detention charges.

ORDER

8. In pursuance of M/s. NT Computers have pointed out that they have imported a consignment of Electric Indoor Child red Swing/Riders with token and accessories and sought clearance of the goods under H.S. Code 9508.9000. The goods were examined by the shed staff and confirmed their description but during assessment, the concerned group enhanced the declared value of the goods at US\$ 30/Kg in the light of Valuation Ruling No.871/2016, dated 20-06-2016.



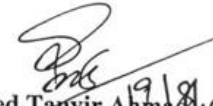
I have examined the record of the case in detail and heard arguments put forth by both sides. The Valuation Ruling has been found in order and the arguments put forth by petitioners do not carry weight. However two items need re-examination by the Director Valuation. First, Coin operated Amusement Games/Rides mentioned at serial No. 49 & 50 of the Annex-A to the impugned Valuation Ruling incorporates many machines of different kinds/types. For example the "electric indoor children swing/rides with token and accessories imported by the petitioner. M/s. NT Computers is not properly covered in the aforementioned serial numbers of the Valuation Ruling. Whereas in this case the Ride body is only 290 Kg, but the metal basement, central box, fence and ladder are essential parts of the setup and weight about 1400 Kgs. Determination of custom value of such a setup is not relevant to the referred serial numbers, which reportedly is being involved by the clearance collectorates. The Respondent Department itself accepted that such different setup was not considered while determining values under serial No. 49 and 50 and the values is serial number 49 & 50 only covered Rides without base and accessories.

11. Secondly, values determined under serial No. 71 & 72 for inflatable toys (swimming perl) are found to be much higher than values of the types of inflatable toys mentioned from at serial No. 73 to 78 and are these in consistent.

12. In view of above, serial No.49, 50, 71 & 72 of the Annexure to Valuation Ruling No.871/2016 dated 20.06.2016 are deleted and the clearance Collectorates are advised to finalize their values under section 25 on case to case basis, in accordance with merits of each individual case. The Director Customs (Valuation) is directed to conduct a fresh inquiry in respect of these items and issue a separate Valuation Ruling, considering all aspects, outlined above.

13. Being identical on facts and law points , this order shall apply mutatis & mutandis to the following (03) petitions.

S#	Petitioners Name	File No.
1	M/S Suleman sons	DG (V) Val. Rev/709/2016
2	M/S Toy Centre	DG (V) Val. Rev/778/2016
3	M/S Ahmed International	DG (V) Val. Rev/779/2016


(Syed Tanvir Ahmad) 19/8/16
Director General

Registered copy to:

M/s. NT Computers
Shop No. 54, Clifton Centre,
Near Schon Circle, Khayaban-e-Romi,
Block-5, Clifton, Karachi.



M/s. Suleman sons
106th Floor, Gul Plaza,
M.A. Jinnah Road, Karachi.

M/s. Toy Centre
1st Floor Madni Centre, Near Madni Mosque,
Shahalam Market, Lahore.

M/s. Ahmed International
1st Floor Qureshi Plaza, E-616
Shahalam Market, Lahore.

DESPATCHED BY


22-08-2016

Copy to:

1. Member (Customs), FBR, Islamabad.
2. Chief Collectors Customs Appraisalment (South)/Enforcement, Karachi/
(North) Islamabad/ (Central) Lahore.