

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/844/2016

Dated: 31<sup>st</sup> August, 2016

Order in Revision No. 239/2016 under section 25-D of the Customs Act, 1969  
against Valuation Ruling No.886/2016 dated 25-07-2016

- 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 Javed Garments & Others

PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

11-08-2016 and 31-08-2016

For the Petitioners

Rana Zahid Hussain Adv.  
Sh. M. Shafiq  
Barrister Mr. Asad Khan  
Mr. Saghire Qureshi  
Mr.M. Ashraf  
Sh. Imran  
Mr. Amir Ilyas  
Mr. Akhter Ali  
Mr. M. Sajid  
Mr. M. Amir  
Mr. Ajaz Muhammad  
Mr. Jalal M. Khan  
Mr. Asim Hafeez  
Mr. Wahaj Ahmed  
Mr. Ghulam Hussain  
Mr. M. Iqbal  
Mr. Sakhi Muhammad Ch.  
Mr. M. Yousuf Khan Advocate  
Mr. Saghir Ahmed  
Mr. Jamshed Butt



For the Respondent

Mr. S.Imran Sajjad Bukhari Additional Director  
Mr. Shoaib Raza, Deputy Director  
Mr. H. M. Jokhio, Valuation Officer

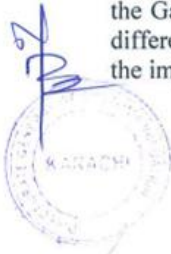
This revision petition was filed under section 25-D of the Customs Act, 1969 against customs value determined vide Valuation Ruling No.886/2016 dated 25-07-2016 issued under section 25-A of the Customs Act, 1969.

2. Being aggrieved by and dissatisfied with the impugned Valuation Ruling No. 886 of 2016 dated 25.07.2016, issued by the learned Director, under Section 25A, the Petitioner above named prefers this Review Petition under Section 25-D of the Customs Act, 1969 before this Hon'ble Authority, inter alia, on the following facts and grounds:

3. That the Petitioner is a regular importer of Un-branded Garments for wearing of all ages of human beings, from China. The Petitioner undertakes imports on a true Transaction Value i.e. the value actually paid or payable for the goods exported for Pakistan through banking channels. In the due course of imports, the Petitioner has paid large sums of duty and other taxes turning into hundreds millions of rupees during the past few years. The Petitioner bears un-blemished track record of tax compliance.

4. That, while highlighting a precise and short history of the present matter, it is respectfully submitted that although the Petitioner always imported Garments at a true Transaction Value yet the duty and taxes were recovered/charged by the Clearance Collectorate as per the Valuation Rulings in field issued by the learned Director Valuation under Section 25A of the Customs Act, 1969. Way back on 07.11.2012, the learned Director Valuation had issued Valuation Ruling No.489/2012 in exercise of the powers conferred under Section 25A of the Customs Act, 1969 whereby the C&F Customs Value of Garments relating to afore-stated seven origins was determined. This Valuation Ruling continued to prevail till 05.04.2016 when the learned Director re-visited the previously determined values and issued Valuation Ruling No.825/2016 dated 05.04.2016. However, surprisingly this Ruling was withdrawn by the learned Director himself on 11.05.2016 vide letter No. Misc/13/2007-IV/9043 on directions of the learned Director General of Customs Valuation who had, otherwise, no powers to pass such directions. Therefore, the learned Director issued impugned Valuation Ruling No. 886/2016 dated 25.07.2016 after conducting only one hearing on 22.07.2016 evidently, not reflecting actual Transaction Values offered in the country of export.

5. That, however, from the perusal of the impugned Valuation Ruling, it can be seen that only the view of local manufacturers and the exporters has been preferred and considered and the importer's submissions, assertions and evidences have been totally discarded and ignored without specifying any cogent reason. The C&F Value of the Garments for the seven origins mentioned in the earlier part of this Petition has been enhanced up to 850% rendering the imports of Garments totally un-viable or importable. The learned Director has totally failed to justify or give plausible reasons on such an exorbitant and extra ordinary increase in the import value of the Garments over the superseded /withdrawn Valuation Ruling. A Comparative Chart showing difference of Values between the withdrawn and impugned Valuation Ruling is attached. Hence, the impugned Valuation Ruling is assailed on the following grounds.





### GROUNDS

6. That, at the very outset, it is respectfully submitted that the Director General of Customs Valuation, who is empowered to review the Valuation Rulings under Section 25D issued by the Director, has no authority or power to pass verbal or written directions to the Director Valuation to withdraw a Valuation Ruling. The Director General, however, is indeed authorized to pass an appropriate and reasonable order in exercise of the powers conferred upon him under Section 25D of the Customs Act, 1969 read with Section 24A of the General Clauses Act, while deciding a revision petition preferred by an aggrieved importer. Therefore, directions given by the Director General to withdraw the Ruling and subsequent withdrawal of Valuation Ruling No. 825/2016 dated 05.04.2016 by the Director, (both actions) are totally illegal, un-lawful and out of the scope of powers being enjoyed by the learned Director General and the Director under the Customs Act, 1969. For quick reference Section 25D of the Customs Act, 1969 is reproduced as under:-

#### Section 25D. Revision of the Value Determined.-

*"Where the customs value has been determined under section 25A by the Collector of Customs or Director of Valuation the revision petition may be filed before the Director-General of Valuation within thirty days from the date of determination of customs value and any proceeding pending before any court, authority or tribunal shall be referred to the Director-General for the decision."*

7. That, if there is an inherent defect or infirmity in any in-field Valuation Ruling, the learned Director is the only authority who is empowered by Section 25A (4) to revise or rescind such Valuation Ruling. It is essential to submit here that the learned Director General Valuation is empowered in terms of sub-section (3) of Section 25A to determine the applicable Customs Value in case of any conflict found in the Customs Value determined under sub-section (1) of Section 25A by the Collector and the Director of Customs Valuation simultaneously. Therefore, the withdrawal of Valuation Ruling by the learned Director and issuance of an extra-ordinary exorbitant Valuation Ruling in its place is totally and patently illegal, unlawful, un-authorized and ultra-vires to Section 25A of the Customs Act, 1969. For ease of reference, Section 25A is re-produced as under:-

#### "25A. Power to determine the customs value.-

(1) Notwithstanding the provisions contained in section 25, the Collector of Customs on his own motion, or the Director of Customs Valuation 88[on his own motion or] on a reference made to him by any person 88[or an officer of Customs], may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable.

(2) The customs value determined under sub-section (1) shall be the applicable customs value for assessment of the relevant imported or exported goods.

(3) In case of any conflict in the customs value determined under subsection (1), the Director General of Customs Valuation shall determine the applicable customs value.

(4) The customs value determined under sub-section (1) or, as the case may be, under sub-section (3), shall be applicable until and unless revised or rescinded by the competent authority.





8. That on a careful perusal of the Valuation Rulings vis-à-vis 489/2015 dated 07.11.15, 826/2016 05.04.2016 and 886/2016 dated 25.07.2016, it can be easily gathered that the impugned Valuation Ruling dated 25.07.2016 contains un-fair, artificial and un-realistic values and seems to have been issued in some anger and revenge. The learned Director has issued impugned Valuation Ruling under sub-section (9) of Section 25 (the fall back method), the sub-section itself does not provide any mechanism but clearly stipulates that:-

*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."*

9. That from the foregoing extract of sub-section (9) of Section 25, it is very clear that while adopting sub-section (9), the learned Director, in the first instance, is bound to apply rules corresponding to each sub-section detailed in sub-section (9). First of all, the learned Director was under legal obligation to follow Rule 121 which corresponds to sub-section (9) Fall Back Method, then to follow all the preceding rules 120, 119, 118, 117, 116, 115, 114 and 113 of the Custom Rules notified vide SRO 450/2001 dated 18.06.2001 as amended time to time. 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 121 itself stipulates that value of imported goods determined under Section 25 of the Act shall, to greatest extent possible be based on previously determined Customs Values of identical goods assessed within 90 days. Sub rule (1) of Section 25 is re-produced for kind perusal:-

**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."*

10. That, without prejudice to foregoing submissions, kind attention of this learned Authority is invited towards Para 4 of the impugned Valuation Ruling wherein the learned Director, in order to discard the Transaction Value, has adopted a very novel mode. This point has used by the learned Director in every Valuation Ruling issued till filing of this Petition. The learned Director at Para 4 says that "the Transaction Value method as provided in sub-section (1) of Section 25 found inept in light of the wide variety of manipulated/fabricated invoices produced at import stage, hence, requisite information required under law was not available to arrive at the correct Transaction Value." In this regard, it is respectfully submitted that the learned Director is not authorized to reject the commercial documents produced by the Petitioner/importer at import stage without giving plausible reasons in each and every case, individually coupled with background and solid evidence to treat the invoices fake or fabricated. Besides, it is also important to point out here that the language of allegation itself describes that such invoices are produced at import stage. Meaning thereby such invoices are produced before the clearance Collectorate not before the officers of the Directorate General of Customs Valuation. On the contrary, it is an admitted position that the clearance Collectorates have never objected or leveled any such allegations with regard to authenticity of Commercial documents at the time of scrutiny of the Goods Declarations. It simply means that such allegations have been raised by the learned





Director without any report or evidence from the Collectorates; therefore, such allegations are not sustainable under the Qanoon-e-Shahadat 1984. Likewise, while skipping remaining sub-sections, (5), (6), (7) & (8) the learned Director has not placed any legal or lawful piece of evidence in support of his so-called observations. Had the learned Director considered law elucidated in these sub-sections, issuance of impugned Ruling would have averted. Seemingly, since the impugned Valuation Ruling has been issued in anger or some revenge on the directions of the learned Director General, therefore, the application of valuation provisions as contained in all relevant sub-sections have been brushed aside with the stroke of baseless accusations. Hence, the impugned Valuation Ruling is not maintainable under any circumstances as explained herein above.

11. That kind attention of this learned Authority is also invited towards a very vital aspect surrounding this matter. It has not been highlighted anywhere in the impugned Valuation Ruling as to why the C&F Values earlier determined in the withdrawn Valuation Ruling no.825/2016 dated 05.04.2016 were incorrect and how it is now found that the values of the same items determined after a period of only 35 days, is up to 850% higher. All surrounding circumstances when analyzed, it is not difficult to adjudge that very glaring irregularities, misapplication of surveys and other vested interests, elements like local manufacturers and exporters have played a very un-scrupulous role. The values determined in the impugned Valuation Ruling are neither reflective of value in China market nor subsistent with the valuation methods and rules made there-under.

12. That after a careful examination of all the previous Valuation Rulings issued time to time (during the last 5 years) by the Directorate General of Customs Valuation, a very vital question arise whether the abnormal enhancement of value through the impugned Valuation Ruling No. 886/2016 dated 25.07.2016 does suggest that during the last 05 years, the Directorate General of Customs Valuation had issued under valued or manipulated Valuation Rulings showing 800% lesser value than the determined in the impugned Valuation Ruling. The answer is No. Actually, all the previous Valuation Rulings were issued in accordance with the values prevailing in the Far East market which offers the lowest prices in the world. Therefore, this single ground is sufficient to demolish the structure built upon the impugned Valuation Ruling.

13. That it is respectfully submitted that the defective market surveys being conducted by the Collectorate officials in the retail markets, are resulting into issuances of illegal and un-lawful valuation rulings. In fact, sub-section (7) of Section 25, and corresponding rule 119 does not speak of retail marketing 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. Similarly, sub-rule (2), (3), (4), (5), (6), (7) and (8) provide detailed mechanism to arrive at C&F Value after making necessary deductions based upon generally accepted accounting principles. Neither the sub-sections nor the rules provide deductions of 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 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 with 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.





14. 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."*

15. That it is pertinent to draw the attention of this learned Authority to paragraph 6 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."*

16. That the Petitioner craves leave of this learned Authority to prefer further grounds at the time of arguments.

#### PRAYERS

17. 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 886 of 2016 dated 25.07.2016 issued by the learned Director is ultra vires of the Constitution of Pakistan, 1973 and the same is arbitrary, illegal and mala fide.
- ii. Declare that the Director General has no authority to pass verbal or written directions to the Director Valuation to withdraw a Valuation Ruling.
- iii. Declare that the Valuation Ruling 886 of 2016 dated 25.07.2016 is unlawful being violative of the methods set out in Section 25 of the Customs Act, 1969 and Rules made there-under.
- iv. Declare that the extra ordinary enhancement of 850% within a period of 35 days in the value of garments without any cogent reason or substantial evidence has rendered the impugned Valuation Ruling a nullity in the eyes of law.
- v. Direct that the Petitioner's imports be allowed to be assessed as per Transaction Value or in the alternate at the values determined in the previous Valuation Ruling No.825/2016 dated 05.04.2016.



- vi. Restrain the clearance Collectorate from applying the impugned Valuation Ruling 886 of 2016 dated 25.07.2016 till the final disposal of the title Petition.
  - vii. Grant any other relief deemed just and appropriate in the circumstances of the case.
  - viii. Grant cost of the petition.
18. 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:

**Parawise Comments**

19. Being dissatisfied with the Valuation Ruling .886/2016 dated 25-07-2016 applicant file a review petition before the Director General. Parawise comments are below for the perusal of the Director General.

**Facts**

- i. About the business of the importer.
- ii. The values determined vide this Ruling shall be applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (1) or (3) of Section 25-A of the Customs Act, 1969.
- iii. All the stakeholders i.e. manufacturers, representatives of clearance Collectoate, importers, Association PRGMEA were invited in the meeting. In the meeting the importers insisted that due to recession in the global market the prices are low and any increase in values will lead to smuggling and the government revenue would suffer. This aspect was duly considered while determining the value.

**Grounds**

- a) The Director General has power under Section 25-D of the Customs Act, 1969 to review the Valuation Ruling.
- b) The values determined vide this Ruling shall be applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (1) or (3) of Section 25-A of the Customs Act, 1969.
- c) To D) Valuation Rulings are issued on the following background:  
"The Valuation methods provided in Section 25 of the Customs Act, 1969 are duly followed and applied sequentially matnner such as Transaction value method provided in Sub-Section (1) of Section 25 Identical / similar goods value method provided in sub Section (5) & (6) of Section. Deductive Value Method under Sub-Section (7) of the Section 25 o the Customs Act, 1969. Computed Value Method under Section 25(8). Fallback Method as provided under section 25(9) of the Customs Act, 1969.
- e) No comments.
- f) No comments.
- g) The values determined vide this Ruling shall be applicable customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Section (1) or (3) of Section 25-A of the Customs Act, 1969.





- h) No comments
- i) Market inquiries for the fixation of customs values are conducting with the association of importer or his representative in each case.
- j) Para 6 of the Valuation Ruling is direction to field formation for implementation of ruling.
- k) No comments.

**Prayers**

20. After going through the case file it is transpired that all the allegations made by the applicant is baseless which requires dismiss of the case.

**ORDER**

21. I have gone through the record of the case as well as written arguments put forth by the petitioners and the respondent department. The arguments of the importers have been considered. Fresh market survey/inquiries have been conducted from various markets and these goods are mainly low-end brands/items. Besides, different sources that could provide information about supplier prices have also been explored however, there is no direct evidence to verify the actual transaction prices, therefore, on the basis of available data and market inquiries workings were discussed with the stakeholders and accordingly the assessable values have been determined as per enclosed *Annexure-A* of this order.

22. Keeping in view that certain portion of these items becomes out-fashioned hence not good for sale at normal price in the market and are likely to be returned or put to the repeated sale/discount. The basis of revised values was Chinese origin products and the other origins were also investigated through comprehensive market survey. Therefore, the margin of profits at retail levels has been given consideration accordingly.

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

S#	Name of Petitioners	File No.
1.	M/s Valentine Trading	DG(V)Val.Rev/844/2016
2.	M/s Abid & Sons Garments	DG(V)Val.Rev/844/2016
3.	M/s Decent Fashion	DG(V)Val.Rev/858/2016
4.	M/s Salam Trading Company	DG(V)Val.Rev/844/2016
5.	M/s W A Trading	DG(V)Val.Rev/844/2016
6.	M/s A.G.Enterprises	DG(V)Val.Rev/844/2016
7.	M/s Daniyal Enterprises	DG(V)Val.Rev/844/2016
8.	M/s P.G. Enterprises	DG(V)Val.Rev/844/2016
9.	M/s Jeans Junctions	DG(V)Val.Rev/844/2016
10.	M/s Z.H.Garments	DG(V)Val.Rev/844/2016
11.	M/s S.Q.Enterprises	DG(V)Val.Rev/844/2016
12.	M/s Golden Corporation	DG(V)Val.Rev/844/2016
13.	M/s Al-Rahim Trading	DG(V)Val.Rev/844/2016
14.	M/s Salma's & Sons	DG(V)Val.Rev/844/2016
15.	M/s Abdali Enterprises	DG(V)Val.Rev/844/2016





16.	M/s Aktar Ali Trading Company	DG(V)Val.Rev/844/2016
17.	M/s J. B. Shoes	DG(V)Val.Rev/844/2016
18.	M/s Sober Collection	DG(V)Val.Rev/844/2016
19.	M/s Mushkbar Fatima C/O Sakhi Law Chamber	DG(V)Val.Rev/891/2016
20.	M/s Ajmairy Garments	DG(V)Val.Rev/841/2016

(Abdul Rashid Sheikh)  
Director General

Registered copy to:

S#	Name of Petitioners
1.	M/s Valentine Trading
2.	M/s Abid & Sons Garments
3.	M/s Decent Fashion
4.	M/s Salam Trading Company
5.	M/s W A Trading
6.	M/s A.G. Enterprises
7.	M/s Daniyal Enterprises
8.	M/s P.G. Enterprises
9.	M/s Jeans Junctions
10.	M/s Z.H. Garments
11.	M/s S.Q. Enterprises
12.	M/s Golden Corporation
13.	M/s Al-Rahim Trading
14.	M/s Salma's & Sons
15.	M/s Abdali Enterprises
16.	M/s Aktar Ali Trading Company
17.	M/s J. B. Shoes
18.	M/s Sober Collection
19.	M/s Mushkbar Fatima C/O Sakhi Law Chamber
20.	M/s Ajmairy Garments
21.	M/s Javed Garments C/O G.A.Jahangir & Ass.

Copy to:

1. Member (Customs), FBR, Islamabad.
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. 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.



## Annex-A to Order-In-Revision No.239/2016 Dated 31-08-2016

Departments of Low end Brands of China, Vietnam, Indonesia, Thailand, Malaysia, UAE, Bangladesh, Sri-Lanka and Other  
Origins C&F Customs Value US\$ Per Pcs/Kg

NO	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origins	Custom Values in US\$/Pcs
1	Mens Suit (2 piece Coat & Pant)	6101.2000 6101.3000	6101.2000.1000 6101.3000.1000	China / Vietnam	14.00/Suit
		6101.9000 6102.2000	6101.9000.1000 6102.2000.1000		
		6102.3000 6102.9000	6102.3000.1000 6102.9000.1000		
		6103.1000 6103.2200	6103.1000.1000 6103.2200.1000		
		6103.2300 6103.2900	6103.2300.1000 6103.2900.1000	Indonesia / Thailand / Malaysia / UAE	15.40/Suit
		6103.3200 6103.3300	6103.3200.1000 6103.3300.1000		
		6103.3900 6104.1300	6103.3900.1000 6104.1300.1000		
		6104.1900 6104.2200	6104.1900.1000 6104.2200.1000		
		6104.2300 6104.2900	6104.2300.1000 6104.2900.1000		
		6104.3200 6104.3300	6104.3200.1000 6104.3300.1000	Bangladesh / Sri-Lanka	14.70/Suit
2	Mens Blazers Coat	6104.3900 6203.1200	6104.3900.1000 6203.1200.1000		
		6203.1910 6203.1990	6203.1910.1000 6203.1990.1000		
		6203.2200 6203.2300	6203.2200.1000 6203.2300.1000		
		6203.2900 6203.3200	6203.2900.1000 6203.3200.1000		
		6203.3300 6203.3900	6203.3300.1000 6203.3900.1000	Others	16.80/Suit
		6101.2000 6101.3000	6101.2000.1100 6101.3000.1100	China / Vietnam	8/Pc
		6101.9000 6102.2000	6101.9000.1100 6102.2000.1100		
		6102.3000 6102.9000	6102.3000.1100 6102.9000.1100		
		6103.1000 6103.2200	6103.1000.1100 6103.2200.1100		
		6103.2300 6103.2900	6103.2300.1100 6103.2900.1100	Indonesia / Thailand / Malaysia / UAE	8.80/Pc
3	Gents / Ladies Trouser (Dress Pant / Jeans, Lowers)	6103.3200 6103.3300	6103.3200.1100 6103.3300.1100		
		6103.3900 6104.1300	6103.3900.1100 6104.1300.1100		
		6104.1900 6104.2200	6104.1900.1100 6104.2200.1100		
		6104.2300 6104.2900	6104.2300.1100 6104.2900.1100		
		6104.3200 6104.3300	6104.3200.1100 6104.3300.1100	Bangladesh / Sri-Lanka	8.40/Pc
		6104.3900 6201.1200	6104.3900.1100 6201.1200.1100		
		6201.1300 6201.1900	6201.1300.1100 6201.1900.1100		
		6201.9200 6201.9300	6201.9200.1100 6201.9300.1100		
		6201.9900 6202.1200	6201.9900.1100 6202.1200.1100		
		6202.1300 6202.1900	6202.1300.1100 6202.1900.1100	Others	9.60/Pc
4	Gents / Ladies Shirt / T- Shirt	6202.9200 6202.9300	6202.9200.1100 6202.9300.1100		
		6202.9900 6203.1200	6202.9900.1100 6203.1200.1100		
		6203.1910 6203.1990	6203.1910.1100 6203.1990.1100		
		6203.2200 6203.2300	6203.2200.1100 6203.2300.1100		
		6203.2900 6203.3200	6203.2900.1100 6203.3200.1100		
		6203.3300 6203.3900	6203.3300.1100 6203.3900.1100		
		6103.4200 6103.4300	6103.4200.1000 6103.4300.1000	China / Vietnam	3/Pc
		6103.4900 6104.6200	6103.4900.1000 6104.6200.1000	Indonesia / Thailand / Malaysia / UAE	3.30/Pc
		6104.6300 6104.6900	6104.6300.1000 6104.6900.1000		
		6203.4110 6203.4190	6203.4110.1000 6203.4190.1000	Bangladesh / Sri-Lanka	3.15/Pc
5	Gents / Ladies Shirt / T- Shirt	6203.4200 6203.4300	6203.4200.1000 6203.4300.1000		
		6203.4900.	6203.4900.1000	Others	3.60/Pc
		6105.1000 6105.2000	6105.1000.1000 6105.2000.1000	China / Vietnam	2.5/Pc
		6105.9000 6106.1000	6105.9000.1000 6106.1000.1000		
		6106.2000 6106.9000	6106.2000.1000 6106.9000.1000	Indonesia / Thailand / Malaysia / UAE	2.75/Pc
		6109.1000 6109.9010	6109.1000.1000 6109.9010.1000		
		6109.9090 6205.3000	6109.9090.1000 6205.3000.1000		
		6205.9090.	6205.9090.1000		





				Bangladesh/ Sri-Lanka	2.63/Pc
				Others	3.00/Pc
5	Gents/Ladies Jackets/Sweaters (Non-Woolen)	6103.3200 6103.3300 6103.3900 6104.3200 6104.3300 6104.3900	6103.3200.1200 6103.3300.1200 6103.3900.1200 6104.3200.1200 6104.3300.1200 6104.3900.1200	China / Vietnam	2.5/Pc
				Indonesia / Thailand / Malaysia / UAE	2.75/Pc
				Bangladesh/ Sri-Lanka	2.63/Pc
				Others	3.00/Pc
6	Ladies Upper / Top Blouse	6104.3200 6104.3300 6104.3900 6104.5200 6104.5300 6104.5900 6106.1000 6106.2000 6106.9000 6206.3090 6206.4090 6206.9090	6104.3200.1300 6104.3300.1300 6104.3900.1300 6104.5200.1000 6104.5300.1000 6104.5900.1000 6106.1000.1000 6106.2000.1000 6106.9000.1000 6206.3090.1000 6206.4090.1000 6206.9090.1000	China / Vietnam	1.8/Pc
				Indonesia / Thailand / Malaysia / UAE	1.98/Pc
				Bangladesh/ Sri-Lanka	1.89/Pc
				Others	2.16/Pc
7	Boys Suit (2 Piece Coat & Pant)	6101.2000 6101.3000 6101.9000 6102.2000 6102.3000 6102.9000 6103.1000 6103.2200 6103.2300 6103.2900 6103.3200 6103.3300 6103.3900 6104.1300 6104.1900 6104.2200 6104.2300 6104.2900 6104.3200 6104.3300 6104.3900 6203.1200 6203.1910 6203.1990 6203.2200 6203.2300 6203.2900 6203.3200 6203.3300 6203.3900	6101.2000.1300 6101.3000.1300 6101.9000.1300 6102.2000.1300 6102.3000.1300 6102.9000.1300 6103.1000.1300 6103.2200.1300 6103.2300.1300 6103.2900.1300 6103.3200.1400 6103.3300.1400 6103.3900.1400 6104.1300.1400 6104.1900.1400 6104.2200.1400 6104.2300.1400 6104.2900.1400 6104.3200.1400 6104.3300.1400 6104.3900.1400 6203.1200.1400 6203.1910.1400 6203.1990.1400 6203.2200.1400 6203.2300.1400 6203.2900.1400 6203.3200.1400 6203.3300.1400 6203.3900.1400	China / Vietnam	6/Suit
				Indonesia / Thailand / Malaysia / UAE	6.60/Suit
				Bangladesh/ Sri-Lanka	6.30/Suit
				Others	7.20/Suit
8	Boys & Girls Shirts / T-Shirts, Medi Frock	6105.1000 6105.2000 6105.9000 6106.1000 6106.2000 6106.9000 6109.1000 6109.9010 6109.9090 6205.3000 6205.9090.	6105.1000.1100 6105.2000.1100 6105.9000.1100 6106.1000.1100 6106.2000.1100 6106.9000.1100 6109.1000.1100 6109.9010.1100 6109.9090.1100 6205.3000.1100 6205.9090.1100	China / Vietnam	1.40/Pc
				Indonesia / Thailand / Malaysia / UAE	1.54/Pc
				Bangladesh/ Sri-Lanka	1.47/Pc
				Others	1.68/Pc
9	Boys & Girls Formal Dress Pants / Trouser / Jeans	6103.4200 6103.4300 6103.4900 6104.6200 6104.6300 6104.6900 6203.4100 6203.4190 6203.4200 6203.4300 6203.4900.	6103.4200.1100 6103.4300.1100 6103.4900.1100 6104.6200.1100 6104.6300.1100 6104.6900.1100 6203.4100.1100 6203.4190.1100 6203.4200.1100 6203.4300.1100 6203.4900.	China / Vietnam	1.40/Pc
				Indonesia / Thailand / Malaysia / UAE	1.54/Pc
				Bangladesh/ Sri-Lanka	1.47/Pc
				Others	1.68/Pc



10	Boys & Girls Jackets / Sweaters (Non-Woolen)	6103.3200 6103.3300 6103.3900 6104.3200 6104.3300 6104.3900	6103.3200.1300 6103.3300.1300 6103.3900.1300 6104.3200.1300 6104.3300.1300 6104.3900.1300	China / Vietnam	1.40/Pc
				Indonesia / Thailand / Malaysia / UAE	1.54/Pc
				Bangladesh/ Sri-Lanka	1.47/Pc
				Others	1.68/Pc
				China / Vietnam	0.70/Pc
11	Boys & Girls Under Shirts	6105.1000 6105.2000 6105.9000 6106.1000 6106.2000 6106.9000 6109.1000 6109.9010 6109.9090 6205.3000 6205.9090.	6105.1000.1000 6105.2000.1000 6105.9000.1000 6106.1000.1000 6106.2000.1000 6106.9000.1000 6109.1000.1000 6109.9010.1000 6109.9090.1000 6205.3000.1000 6205.9090.1000	Indonesia / Thailand / Malaysia / UAE	0.77/Pc
				Bangladesh/ Sri-Lanka	0.74/Pc
				Others	0.84/Pc
				China / Vietnam	0.75/Pc
12	Girls Upper / Top Blouse	6104.3200 6104.3300 6104.3900 6104.5200 6104.5300 6104.5900 6106.1000 6106.2000 6106.9000 6206.3090 6206.4090 6206.9090	6104.3200.1300 6104.3300.1300 6104.3900.1300 6104.5200.1000 6104.5300.1000 6104.5900.1000 6106.1000.1000 6106.2000.1000 6106.9000.1000 6206.3090.1000 6206.4090.1000 6206.9090.1000	Indonesia / Thailand / Malaysia / UAE	0.83/Pc
				Bangladesh/ Sri-Lanka	0.79/Pc
				Others	0.90/Pc
				China / Vietnam	0.75/Pc
13	Boys Blazers (Coat)	6101.2000 6101.3000 6101.9000 6102.2000 6102.3000 6102.9000 6103.1000 6103.2200 6103.2300 6103.2900 6103.3200 6103.3300 6103.3900 6104.1300 6104.1900 6104.2200 6104.2300 6104.2900 6104.3200 6104.3300 6104.3900 6201.1200 6201.1300 6201.1900 6201.9200 6201.9300 6201.9900 6202.1200 3202.1300 6202.1900 6202.9200 6202.9300 6202.9900 6203.1200 6203.1910 6203.1990 6203.2200 6203.2300 6203.2900 6203.3200 6203.3300 6203.3900	6101.2000.1500 6101.3000.1500 6101.9000.1500 6102.2000.1500 6102.3000.1500 6102.9000.1500 6103.1000.1500 6103.2200.1500 6103.2300.1500 6103.2900.1500 6103.3200.1500 6103.3300.1500 6103.3900.1500 6104.1300.1500 6104.1900.1500 6104.2200.1500 6104.2300.1500 6104.2900.1500 6104.3200.1500 6104.3300.1500 6104.3900.1500 6201.1200.1500 6201.1300.1500 6201.1900.1500 6201.9200.1500 6201.9300.1500 6201.9900.1500 6202.1200.1500 3202.1300.1500 6202.1900.1500 6202.9200.1500 6202.9300.1500 6202.9900.1500 6203.1200.1500 6203.1910.1500 6203.1990.1500 6203.2200.1500 6203.2300.1500 6203.2900.1500 6203.3200.1500 6203.3300.1500 6203.3900.1500	China / Vietnam	3.0/Pc
				Indonesia / Thailand / Malaysia / UAE	3.30/Pc
				Bangladesh/ Sri-Lanka	3.15/Pc
				Others	3.60/Pc
				China / Vietnam	3.0/Pc
				Indonesia / Thailand / Malaysia / UAE	3.30/Pc
				Bangladesh/ Sri-Lanka	3.15/Pc
				Others	3.60/Pc
				China / Vietnam	3.0/Pc
				Indonesia / Thailand / Malaysia / UAE	3.30/Pc





14	Boys & Girls (Shorts, Caprice, Bermuda)	6103.4200 6103.4300 6103.4900 6104.6200 6104.6300 6104.6900 6203.4100 6203.4190 6203.4200 6203.4300 6203.4900.	6103.4200.1200 6103.4300.1200 6103.4900.1200 6104.6200.1200 6104.6300.1200 6104.6900.1200 6203.4100.1200 6203.4190.1200 6203.4200.1200 6203.4300.1200 6203.4900.1200	China / Vietnam	0.75/Pc
				Indonesia / Thailand / Malaysia / UAE	0.83/Pc
				Bangladesh/ Sri-Lanka	0.79/Pc
				Others	0.90/Pc
15	Baby / Baba (Charm Suit / Romper)	6111.2000 6111.3000 6111.9000 6209.2010 6209.3000 6209.9010 6209.9090.	6111.2000.1100 6111.3000.1100 6111.9000.1100 6209.2010.1100 6209.3000.1100 6209.9010.1100 6209.9090.1100	China / Vietnam	0.60/Pc
				Indonesia / Thailand / Malaysia / UAE	0.66/Pc
				Bangladesh/ Sri-Lanka	0.63/Pc
				Others	0.72/Pc
16	Baby / Baba Trousers, Dress Pants, Jeans	6111.2000 6111.3000 6111.9000 6209.2010 6209.3000 6209.9010 6209.9090.	6111.2000.1200 6111.3000.1200 6111.9000.1200 6209.2010.1200 6209.3000.1200 6209.9010.1200 6209.9090.1200	China / Vietnam	0.75/Pc
				Indonesia / Thailand / Malaysia / UAE	0.83/Pc
				Bangladesh/ Sri-Lanka	0.79/Pc
				Others	0.90/Pc
17	Baby / Baba Jackets Sweaters(Non-Woolen)	6111.3000 6111.9000 6209.3000 6209.9010 6209.9090	6111.3000.1000 6111.9000.1100 6209.3000.1200 6209.9010.1300 6209.9090.1400	China / Vietnam	0.75/Pc
				Indonesia / Thailand / Malaysia / UAE	0.83/Pc
				Bangladesh/ Sri-Lanka	0.79/Pc
				Others	0.90/Pc
18	Baby / Baba Socks, Bibs, Legging, Tights	6111.9000 6203.4300 6203.4900	6111.9000.1000 6203.4300.1100 6203.4900.1200	China / Vietnam	3.25/Kg
				Indonesia / Thailand / Malaysia / UAE	3.58/Kg
				Bangladesh/ Sri-Lanka	3.41/Kg
				Others	3.90/Kg
19	Gents / Ladies Track Suit	6112.1100 6112.1200 6112.1900 6211.1100 6211.1200 6211.4900 6103.4900 6104.6900 6109.9090 6111.3000 6112.1200	6112.1100.1000 6112.1200.1200 6112.1900.1300 6211.1100.1000 6211.1200.1100 6211.4900.1000 6103.4900.1000 6104.6900.1000 6109.9090.1000 6111.3000.1000 6112.1200.1000	China / Vietnam	3.75/Pc
				Indonesia / Thailand / Malaysia / UAE	4.13/Pc
				Bangladesh/ Sri-Lanka	3.94/Pc
				Others	4.50/Pc

