

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/925/2016

Dated: 25 January, 2017

**Order in Revision No. 293/2017 under section 25-D of the Customs Act, 1969  
against Valuation Ruling No.938/2016 dated 26-09-2016**

- 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 Meerab Enterprises  
M/s Shahid Brothers

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing 22-12-2016 and 09-01-2017  
For the Petitioners Mr. Mohammad Owaid Sharif  
For the Respondent Mr. Abdul Majeed, Assistant Director.

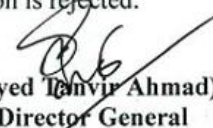
This revision petition was filed under section 25-D of the Customs Act, 1969 against customs value determined vide Valuation Ruling No.938/2016 dated 26-09-2016 issued under section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. We are the regular importer and importing consignments containing Calcined Alumina CA-50F from worldwide and file the GD under PCT heading 2818.2000.
3. Currently the valuation department issued the fresh valuation ruling 938/2016 in place of the old ruling 794/2016, dated 15-01-2016 and the current valuation ruling issued on too much higher side and we are not in a position to accept such higher valuation ruling.
4. We are enclosing herewith all the relevant documents and we request you to please re-consider the value of the current valuation ruling and revise the prices of our above mentioned imported item in accordance of the prevailing prices of local and international market.

**ORDER**

5. Hearing in this case was fixed on 09-01-2017. A commercial importer Mr. Muhammad Owais Uddin Sharif appeared on behalf of M/s Shahid Brothers. He stated that they are importing Aluminum Oxide and Calcined Alumina C.A from India at \$ 0.52/kg and \$ 0.76/kg Korea origin whereas customs values have been determined at US\$ 0.87/kg of China origin and US\$ 1.10/kg of other origins. India and Korea both origins fall in other origins category which are on higher side. The petitioner requested to determine the customs values downward and Indian origin be clubbed with China. They further contended that their import quality is in bulk, last L/C is of 88 M.Ton (04 containers), therefore, they emphasize reduction of customs values of Korean and Indian imports of Aluminum Oxide and Calcined Alumina.

6. In view of the above facts, I have deliberated on the case record as well as verbal and written arguments put forth by the petitioners and respondent department. I have inferred that customs values of Chinese origin and other origins have been fixed rightly. Therefore, the petition is rejected.

  
(Syed Tanvir Ahmad)  
Director General

Registered copy to:

M/s Meerab Enterprises,  
Head Office: Sheikh Building, 2<sup>nd</sup> Floor,  
Near MCB Bank Square, Gujranwala.

M/s Shahid Brothers, Lahore  
Through Mr. Akhtar Javed Advocate High Court,  
808-Eden Heights, 6 – Main Gulberg, Lahore

Copy to:

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