

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/954/2016

Dated: 12 Jan, 2017

**Order in Revision No. 288/2017 under section 25-D of the Customs Act, 1969
against Valuation Ruling No.946/2016 dated 05-10-2016**

- 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 Fair Marketing Pakistan

PETITIONER

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

17-11-2016

For the Petitioners

Mr.Rafi Kamboh(advocate)

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.946/2016 dated 05-10-2016 issued under section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. Being aggrieved and dissatisfied with the Valuation Ruling No.625/ 2013, issued by the above named respondent vide reference No.Misc/17/2013-I dated 23.12.2013, the applicant challenges the said Valuation Ruling on the consideration of following facts and finds inter-alia the grounds, which shall be raised at the time of hearing of this review petition.

FACTS

3. That the applicant is an association of persons, which is engaged in import of confectionary items from UAE and sells it on wholesale basis to its customers throughout the country of Pakistan. The applicant is one of the prominent importers of confectionary items and conducts its business within the parameters prescribed under the laws of land. It is categorically claimed by the applicant that it carries an unblemished record in the local and the international markets as well. The applicant maintains spotless import record and its officials are recognized as principled businessmen. The applicant is contributing to the National Exchequer through the lawful import and payment of the requisite duties, taxes and other charges etc. The applicant is being represented through attorney.

4. That it is reiterated that the applicant is regular importer of the confectionary items and a transparent import of the applicant is evident from the recently passed import. In the recent past, the applicant declared its consignments at US\$.0.50/Kg in accordance with the commercial invoice etc., some of which have/had been assessed at US\$.0.60/Kg to US\$.0.70/Kg. It is specifically averred that enhancement of US\$.0.10/Kg to US\$.0.20/Kg was unjustified and the department had never prescribed any reason of such enhancement but the applicant did not agitate, keeping in view that ultimately the amount paid by the applicant shall be credited to the national exchequer.

5. That recently the applicant imported Tiffany Brand Confectionary from Dubai (UAE) through two different consignments through commercial invoices No.400220000731 dated 27.11.2013 & No.400220000631 dated 28.11.2013, which respectively carry Net Weight 21420.00 Kgs (packed in 2550 cartons) & 19200.00 Kgs (packed in 2500 cartons) and have been imported through Bill of Lading No.1193A12448 & 1193A12132.

6. That goods declaration No.KAPW-HC-72941-12-12-2013 and KAPW-HC-73589-13-12-2013 for clearance of the said consignments. The consignments vide bills of lading No.1193A12448 & 1193A12130 are respectively valued at US\$.10710/- & US\$.9600/- (@ US\$.0.50/Kg). It is overt from perusal of the Commercial Invoices, Packing Lists, Bills of Lading and the Goods Declarations that the applicant has lawfully imported the questioned consignments and has placed the true facts & figures before the department for clearance of the same.

7. That despite meeting the requirements and payment of requisite taxes/charges, the concerned officials assessed the consignments of the applicant at US\$.1.30/Kg and it was reported that a list called as guideline was introduced by custom authorities by arbitrary fixing values of about ninety six (96) items. It was informed by the concerned officials that the guideline was issued by the superior officials with directions to assess the respective items at the price/value given in it. The applicant, along with other stakeholders, made their possible efforts to unveil the origin of the said guideline but no information could be collected because



it was a mere list without any reference number, office number, name of the originator and the signing authority.

8. That Mr. Muhammad Ejaz, partner of the applicant association and some other stakeholders travelled from Lahore to Karachi and met the respondent. It is regretfully submitted that the learned respondent acted aggressively and did not give a prudent approach to the stakeholders, whose conduct was found very ignorant and indolent during the course of meeting. The applicant produced certain bills, having been issued by prominent super stores/markets and made every possible effort to convey his contention regarding veracity of the declared value. The entire submission of the applicant fell on the deaf ears and the applicant landed before Hon'ble High Court of Sindh at Karachi, while challenging the unlawful/illegal/unwarranted guideline through constitution petition No.D-5471/2013.

9. That it is open secret that the said guideline was challenged through very many importers and the Hon'ble High Court was kind enough to allow provisional release of the respective consignments by making 50% payments of the disputed amount directly to the Custom department and by depositing post dated cheques for the balance 50% amount. It would be significant to mention that petition of the applicant was fixed on 24.12.2013 along with certain other identical petitions, when the impugned valuation ruling was over nightly passed. The lack of working, violation of the provisions of section 25 of the Customs Act, 1969 and over doing act of the respondent can be well imagined from consideration of the said facts.

10. That the items imported by the applicant have already been kept under the maximum rate of customs duty so the applicant is already paying the maximum rate of duty/taxes. Whereas question of value of the imported goods is concerned, it is divulged that the price, depicted on the commercial invoice, is inclusive of the freight till its destination and the applicant is working at minor profit margin. In order to bring it to the notice of this reputed authority that certain complications and further expenses are faced by the applicant/importer in selling the questioned items to the consumers, it humbly submitted that:



- i) The applicant purchases the tiffany brand assorted toffees directly from the producer at UAE and depicts the true rate/price at the commercial invoice, which is actually paid to the seller/exporter at the country of origin.
- ii) The price shown in the commercial invoice also includes the freight charges and accordingly it is mentioned at the respective bill of lading.
- iii) The confectionary items are almost basic need of the persons of all profiles of the society and accordingly it is supplied to all the shops and the neighbor hood stores in addition to the departmental stores and super markets etc.

- iv) Whereas distribution is concerned, the distribution channel starts from the importer, who engages a local transporter. The local transporter conveys the items to the distributor; the distributor further sells it to the wholesalers. The distributor manages salesmen/representatives and deliverymen and accordingly the item reaches to its destination i.e. the consumer.
- v) Sufficient amount is paid to the said distribution channel, break-up of which is as under:
- | | | | |
|------|------------------------|---|------------|
| i) | Importer | : | 15% |
| ii) | Local Transporter | : | 6% |
| iii) | Distributor | : | 10% |
| iv) | Wholesaler | : | 10% |
| v) | Retailer | : | 20% to 25% |
| vi) | Miscellaneous Expenses | : | 10% |
- vi) The expenses of local transporter have recently been added due to the present condition of the country, when facility of cheaper transportation in shape of Pakistan Railways has almost been finished, comparatively low rated CNG Transport had also become impossible due to shortage/load shedding of gas and finally due to day to day increasing price of petroleum.
- vii) Promotion, advertisement and marketing of any product is order of the day and in order to meet the hygienic standard, the importers has to be extra careful about expiry of the imported item in addition to the damage caused during transportation/storage.
- viii) Although it is not required by the customs department but in order to meet the international standard, the importer offers his items regularly to Pakistan Standard Quality Control Authority for certification and due to these factors, the importer can hardly arrange the miscellaneous expenses within 10% of the trade price.
- ix) In order to meet the business requirements and to establish his market, the importer had to incur major part of his gains to develop his brand.
- x) Rate of duty of the questioned item has already been fixed 30%, which is the highest rate of duty and accordingly higher assessment is meant to ruin the importer.



11. That although it was otherwise heard at the custom house but the stereotyped

sentence is reproduced in the opening paragraph of the impugned valuation ruling that the Toffees, Candies & Sugar Confectionary was being imported under invoiced values, causing loss to government exchequers, which prompted an exercise to determine the fair customs values for the said items. It is humbly countered that the mere allegation of under invoicing is an overdoing act of the germane officials, whereas proper procedure is required to be adopted to establish the under invoicing. The applicant imports transparently and the value mentioned in the commercial invoice is the actual value, having been paid to the seller at UAE, which includes the freight as well. The applicant is capable of providing proof of the respective payments through bank and shall produce at the time of hearing of this petition.

12. That it would be significant to bring it to the notice of this reputed authority that the questioned items as well as about every item is being already smuggled and this unbearable increase in the value shall further encourage the smuggling. It is categorically contended that the act of the enhancing the value shall cause irreparable loss, whereas the lawful import at less price is continuously contributing a countable share to the national exchequer, which could not be considered by the respondent while issuing the impugned ruling. The smuggled confectionary is openly sold even at the prominent stores with endorsement of "re-export". Lawful business of the applicant is evident from the fact that its imported confectionary explicitly contains the endorsement "imported by Fair Marketing Pakistan".

13. That another very important factor requires due diligence of this reputed authority that the confectionary items are used almost by all profiles of the society and sudden increase in its price shall be tantamount of depriving majority of the society to enjoy the confectionery. No doubt business of the applicant shall definitely be hampered as consequences of increase in the prices but the suddenly increased price shall also create a state of commotion in the society and shall affect economy of the country as well. The above described facts require immediate attention and kind perusal of this authority, hence this review petition.



GROUND

14. That the impugned valuation ruling has been issued by violating the mandates of section 25 of the Customs Act, 1969, whereas the enabling section 25A of the Act explicitly provides that Director of Customs Valuation may determine the custom value of any goods after following the methods laid down in section 25.

15. Although the applicant joined the meetings with the respondent but his contention was neither heard nor considered and he has been condemned unheard as such the respondent has acted in violation of the universally recommended maxim AUDI ALTERAM PARTEM.

16. That the respondent jumped to sub-section 7 & 9 of section 25 of the Customs Act, 1969, while ignoring the methods provided under sub-section 1 to 6 as such has failed to adopt the sequential method.

17. Although it has been mentioned to have applied the Deductive Value Method read with sub-section 9 i.e. the (Fall Back Method) but the said two sub-sections have not been applied with true spirit and the respondent loaded the actual value of US\$.0.50/Kg by 250%.

18. That the respondent, having been empowered under section 25A of the Customs Act, 1969 is required to exercise her powers in accordance with the provisions of section 24-A of the General Clauses Act but the absence of any evidence to support her contention clearly establishes a willful violation of the mandates of section 24-A of the General Clauses Act.

19. That the respondent has not followed the rules provided in Chapter IX of the Customs Rules, 2001, while preparing the impugned valuation ruling as such the intention of the legislature has intentionally been rejected, who empowered the Board to make rules for carrying on the purpose of the Act, 1969.

20. That unless it is proved by the customs department making requisite exercise provided under the relevant provision of law and prescribed rules for the purpose, that the transactional value of the consignment based on false documents or is the result of relationship between the buyer and the seller, the customs authorities are under legal obligation to accept transactional value under section 25(1) of the Act.

21. That it is an established principle of interpretations of the tax law that plain language of the law is to be applied so the respondent, while exercising the entrusted powers is required to act in accordance with the principles laid down by Hon'ble Superior Judiciary, which are equally mandatory to the sub-ordinate judicial officer and the executive officers. Plain language of the law is provided under section 25 of the Act.



22. That the respondent, while exercising her powers, is required to be well acquainted and aware of the laws of land as well as the principles laid down by Hon'ble Superior judiciary regarding exercise of powers by an executive officer and specially for issuance of the valuation advice but the bare reading of the impugned valuation ruling is evident that neither diligence exercise has been made nor a prudent mind has been exercised and it is consequence of the sheer violation of the principles laid down by Hon'ble Superior Courts.

23. That the respondent is custodian of the powers, which are meant to be exercised to extend facilitation to the public but act of the respondent as explained above is in violation of this philosophy of law.

24. That in addition to suppressing her working, the respondent did not consider the working of the applicant, which was produced before her and is also annexed as annexure J to this review petition.

25. That the respondent failed to give prudent approach to the sale of smuggled confectionary as well as the argument of the applicant that the enhanced price shall give further rise to smuggling. The applicant duly provided the proof of smuggling before the respondent, which is annexed as annexure K to this petition.

26. Without prejudice to the above described violation, the misuse of powers at the hands of respondent is further evident from perusal of the following few points, which explicitly give rise to the inference that the impugned valuation ruling has been prepared, while keeping in view some ulterior motives:

- i) It is a proven fact that all the confectionery of CYAN countries is expensive than the Middle East, which can be proved through evidences, if desired.
- ii) The respondent fixed value of the candy for east origin at US\$.1.40/Kg and kept the candy of Middle East & Turkey origin at same price.
- iii) Simultaneously the toffees of Far East origin have been valued at US\$.1.55/Kg and the toffees of Middle East & Turkey origin at US\$.1.75/Kg.
- iv) Lolly pops are comparatively cheaper than the jelly but have been kept at higher price than the jelly.
- v) Value of Jellies of the all origins has been fixed at US\$.1.20/Kg so extending same treatment to all the stakeholders, toffees of all origins should have also been combined.
- vi) Customs Valuation Department treated the toffees & candies origin wise, while claiming it based on the data collected from the market.
- vii) If it is claimed by the Customs Valuation Department that no data is available with respect to Jellies & Candies, then the department may kindly be put to answer, how these commodities have come in the markets of the country?
- viii) Values for candies & toffees have been loaded with 250% but no heed has been paid to the fact that toffees & candies are sold in retail market in form of packed containers / pouches and also in shape of single unit at lower category outlets.



- ix) When these are sold in units, these have specific price points.
- x) Due to enhancement of about 250% of the available price, many brands have become unfeasible, hence unviable to import any more.
- xi) Mere this reason will definitely decrease volumes of sale in the market, hence shall become a cause of decrease in revenues of custom authorities.
- xii) Compound Chocolate is a chocolate is a different item, which comes under HS Codes 1806.3100, 1806.3200 & 1806.9000.
- xiii) How it could have been kept in confectionery ruling, which falls under H.S. Code 1704.9090.
- xiv) It seems that the department has obliged some specific interested persons and such practice has never been seen earlier.
- xv) Fruittella, Mentos & Polo products comes from different origins and all origins have different prices but the said products have been kept at US\$.1.90/Kg. It seems very strange that the said three products shall be accessed at same price.

27. That a clear contradiction and exercise of self accord is further evident from the fact that the department has been assessing the consignments in past differently to the declared values as such is required to provide strict proof for sudden enhancement to the tune of 250%.

28. That it might be repetition but would be significant to mention that the toffees are sold up to low level with minor profit and increase of value to the tune of 250% shall not be affordable by the importers as well as the subscribers, which requires sympathetic consideration.

29. That the applicant reserves his right to urge further grounds at the time of hearing of this review petition.

PRAYER:

30. In view of the above facts and grounds, it is humbly prayed that this reputed authority may kindly be pleased to set-aside/cancel the Valuation Ruling No.625/2013, issued vide reference No.Misc/17/2013-I dated 23.12.2013 by declaring it illegal, malafide, arbitrary, unlawful and void ab-initio and further be pleased to grant interim relief and suspend the operation of the impugned order till disposal of this petition.

31. Valuation Ruling No. 305/2016 dated 05-10-2016 was determined under section 25A of the Customs Act, 1969. Since the said Valuation Ruling was very old and on analysis of import data, the declared values of subject goods imported from U.A.E were found to be on much lower side as compared to prevailing prices in the international market. An exercise was therefore undertaken to re-determine the Customs Values of 'Euro Cake', in terms of Section 25-A of the Customs Act, 1969. Meetings were held on 19-08-2016 with all the stakeholders of subject goods and representatives of clearance Collectorates who participated in the meetings. Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to address the particular valuation issue at hand. The transaction value method as provided in Sub-Section (1) of Section 25, found inapt in light of the wide variety of manipulated/fabricated and outright fake invoices produced at import stage, hence requisite information required under law was not available to arrive at the correct transaction value. Identical / similar goods value method provided vide Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to determine Customs value of subject goods, this data provided some references, however, it was found that the same cannot be solely relied upon due to the absence of absolute demonstrable evidence of qualities, and quantities of commercial level etc., and also it was observed that importers usually provided misleading description while declaring goods, as other, types and varieties of similar goods to avoid the application of valuation ruling. Information available was, hence, found inappropriate. In line with the statutory sequential order of Section 25, this office then conducted a market inquiry using Deductive Value Method under Sub-Section (7) of the Section 25 of the Customs Act, 1969, however, it was found that the determination of Customs value could not be based solely upon this method either. Therefore, valuation method provided vide Section 25 (8) of Customs Act 1969, could not be applied as the conversion cost from constituent materials and allied expenses, at country of export were not available. Finally, Pral database, market information and international prices through Web were examined thoroughly. All the information so gathered- was analyzed for determination of Customs Value of the subject good. Consequently, the Fall Back Method as provided under section 25(9) of the Customs Act, 1969 was applied to arrive assessable customs values of Non Euro Cake and valuation ruling No. 946/2016 dated 05-10-2016 was issued.



REPLY OBJECTIONS / COMMENTS:

32. In reply to the contents of the above referred review petition the, parawise comments on behalf of the Respondent are submitted as under:-
33. Para (1): Need No comments being introduction of the importer.
34. Para (2) to (3): Denied. In order to ensure proper assessment of goods, the values of Euro Cake was determined in accordance with law, after taking all the stakeholders on board. Opportunities of meeting was provided to stakeholders including Applicant, however applicant not attended the meeting and nor they submitted the required documents on the time of determination of customs value of subject goods. The values so determined were notified under

Section 25A of the Customs Act, 1969 for uniform implementation across the country and is applicable unless revised or rescinded in terms of 25A(4) of Customs Act, 1969. The subject consignments is liable to assessed as per determined customs value which issued under section 25A of the Customs Act, 1969 vide valuation ruling No. 946/2016 dated 05-10-2016.

35. Para (4) to (7):Denied. The view point of all the participants was heard in detail and considered to arrive at fair Customs values. Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Customs Act,1969 was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon. In the sequential order this office conducted a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Stakeholders meeting were also conducted for their input and feedback. On-line values were also checked. Consequently Customs values of Non Dairy Topping Cream are determined under sub-section (9) of Section 25 of the Customs Act, 1969 and Valuation Ruling 946/2016 dated 05-10-2016 was issued.

36. Para (8): Denied. Section 25-A of the Customs Act, 1969 is itself a speaking one clearly reveals that Collector of Customs or Director of Customs Valuation may determining the customs values any goods or category of goods imported or exported into the Pakistan, after following the methods laid down in section 25, which are is applied.

37. Para (9) to (15): Denied. Para 4 of the impugned V.R. No. 946/2016 dated 05-10-2016 is itself a speaking one clearly reveal that Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section 25 of the Customs Act. 1969 was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon. In the sequential order this office conducted a market inquiry in terms of Sub-Section (7) of Section 25 of the Customs Act, 1969. Stakeholders meeting were also conducted for their input and feedback. On-line values were also checked. Consequently Customs values of Non Dairy Topping Cream are determined under sub-section (9) of Section 25 of the Customs Act, 1969 and Valuation Ruling No. 946/2016 dated 05-10-2016 was issued.



38. Para (16):The view point of all the participants was heard in detail and considered to arrive at fair Customs values. Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction Value Method under Sub-Section (1) of Section of the Customs Act, 1969 was found inapplicable because required information under the law was not available. Identical and Similar Goods valuation methods provided in Sub-Sections (5) and (6) of

Section 25 of the Customs Act, 1969 provided some reference values but due to wide variations the same could not be relied upon. In the sequential order this office conducted a market inquiry in terms of Sub-Section (7) of Section 25 or- the Customs Act, 1969. Stakeholders meeting were also conducted for their input and feedback. On-line values were also checked. Consequently Customs values of Euro Cakes are determined under sub-section (9) of Section 25 of the Customs Act, 1969 and Valuation Ruling No. 946/2016 dated 05-10-2016 was issued.

PRAYER

39. The Valuation Ruling No. 946/2016 dated 05-10-2016 of imported Non Euro Cakes issued under Section 25-A of the Customs Act, 1969 is as per law. In presence of valid Valuation Ruling issued by the competent authority for uniform application, there exists no justification to accept the transaction value for assessment. In view of the above fact & legal position the review is not maintainable and is prayed to be dismissed.

ORDER

40. The case record and written as well as verbal submissions of the petitioners were examined in detail. The petitioner along with Advocate Mr. Muhammad Rafi Kamboh and Clearing Agent Mr. Muhammad Abrar appeared. They challenged the Custom Value determined at S.No.1, 3, 4 and 08 of the Valuation Ruling No.946/2016 dated 05-10-2016. They stated that these are confectionary & Bakery items imported from UAE and were expecting decrease in customs values in revised valuation ruling No 946/2016 as international prices of all items particularly of subject items also been decreased. Previous Valuation Ruling No.305/2011 dated 24-04-2011 was five years old and was required that customs value should considerably been reduced in new ruling but it was astonishingly increased instead of decrease. They further requested that determination of customs values of baking items were surely required to bring it in line with the prevailing prices in the international market. They added that the subject items are perishable which therefore are sold on discounted prices. They further stated that no reason has been given by the respondent to neglect the contention of the applicant. The customs values of Euro Cake were arbitrarily enhanced more than 150%. They stated that the impugned Valuation Ruling was issued in violation of mandate of Section 25 of the Customs Act, 1969. They requested to set aside the customs values of impugned items and revise in the light of prevailing international market prices.



41. The Directorate General nominated a departmental representative to conduct market survey impartially to reach at the factual position. After conducting fresh market inquiry the prices obtained worked out by work back method under Section 25(7) of the Customs Act, 1969. The market inquiry so conducted supports the petitioner's point of view. Therefore, the arguments of the importer have been considered.

42. Keeping in view that the subject items are perishable and certain portion of these items becomes unfit for human consumption if not sold in time hence not fetch normal price in the market and likely to be disposed off instead of normal sale. The factual position was ascertained after conducted market survey and observed that the items are being sold on lesser prices in local market. Therefore, the customs values of Euro Cake are hereby revised in respect of Serial No.01, 03, 04 and 08 as under:

S.No.	Description of the goods	Origin	Revised customs values C&F in US\$/Kg
1	Euro Cake Pound Cake 323 grams	All origin	1.70
3	Euro Cake Jumbo Croissant 300 grams (06 pieces) (50 grams 1 piece)	All origin	1.72
4	Euro Cake Pound Cake 40 grams (6 pieces 240 grams)	All origin	1.90
8	Euro Twin Cake 360 grams (12 pieces, 456 grams)	All origin	1.25

(Syed Tanvir Ahmad)
Director General

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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/ Sarnial/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.