

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/947/2016

Dated: 09 December, 2016

**Order in Revision No. 269/2016 under section 25-D of the Customs Act, 1969
against Valuation Ruling No.953/2016 dated 14-10-2016**

- 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 Sadruddin & Sons

PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

29-11-2016

For the Petitioners

Mr. Moiz Sadruddin

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.953/2016 dated 14-10-2016 issued under section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. That in past the customs value of above commodity assessed by way of comparison thereof with the China origin goods as follows:

China origin as per V/Ruling No. 312/2011	@ US\$ 2.040/kg
India origin by way of less 10% Freight	@ US\$ 0.204/kg
Assessed value for Indian origin goods	@ US\$ 1.850/kg

3. However, fresh Valuation Ruling No. 953/2016 issued according to which Indian origin goods not shown whereas in the meantime the same being assessed for other origins @US\$ 6.90/kg. whereas the China origin goods being assessed @US\$ 3.50/kg.



4. It is regretted to inform you traders stakeholders not satisfied with above assessed value and already been lodged their revision petition decision of which still awaited.

5. In view of submissions furnished above, your kind honor is therefore requested to please confirm whether Indian origin goods will be assessed according to assessed value meant for China origin goods or other origin goods.

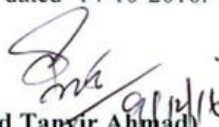
ORDER

6. In the previous Valuation Ruling No. 312/2011, there was no such entry of other origins. Therefore, during the period of enforcement of Valuation Ruling No.312/2011, the Indian origin goods were assessed on China origin goods after allowing 10% discount on account of difference in freight and origin. It was acceptable to all because it was logical and India and China are in same economic zone and match with each other in quality as well. It was also established practice which is suddenly disrupted without giving them opportunity to put forth their view points. They requested to decide their case as their goods under clearance are suffering heavy demurrages, delay and detention charges.

7. The departmental representative stated that new entry for all other origins created in the impugned Valuation Ruling is respective heading. They stated that clubbing the Western European countries products with Indian origin goods is done by the clearance Collectorates. If there was such problem, it should have been reported to this Directorate for appropriate action.

8. I have gone through the record of the case as well as written arguments put forth by the petitioner and respondent Department. The arguments of the importers have been considered. It is a matter of fact that Industrial products of India origin cannot be treated at par with countries like Germany, Spain, Italy, Austria, Sweden origin goods (quality-wise). There is huge difference in qualities. However, industrial products of China and India can be treated more or less same reputation. It is well known in market as well.

9. Keeping in view the above stated facts, I am inclined to consider the petitioners arguments put forth during hearing. The India origin Ball Bearings and Tapper Roller Bearings are allowed to be assessed on the values notified for China origin goods, after addition of 5% on the value notified for China origin goods in Valuation Ruling No.953/2016, dated 14-10-2016. The Director may add a new serial in the table and feed it in computer.


(Syed Tanvir Ahmad)
Director General

Registered copy to:

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Shop # 22, Rashid Building, Mclean Street,
Plaza Square, M.A Jinnah Road, Karachi.

Copy to:

1. Member (Customs), FBR, Islamabad.
2. Chief Collectors Customs Appraisement (South)/Enforcement, Karachi/
(North) Islamabad/(Central) Lahore.
3. Collector, MCC Appraisement (East)/ Appraisement (West)/Port M. Bin Qasim/
Preventive, Karachi.
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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.