



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE,  
KARACHI

RULING U/S- 25A NO. 377

No. Mics/02/2010-IV

Dated 29-9-2011

Note:

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

The Collector of Customs, MCC (Appraisement/PaCCS/Port Muhammad Bin Qasim/Preventive), Karachi/ Lahore/ Multan/ Sambrial/ Faisalabad/ Peshawar/ Islamabad/ Hyderabad/ Quetta.

SUBJECT: DETERMINATION OF CUSTOMS VALUE OF "METALLIC YARN" OF CHINA ORIGIN, UNDER SECTION-25A OF THE CUSTOMS ACT, 1969



A complaint from local manufactures about huge under invoicing on imports of Metallic Yarn was received which was examined in the light of the International as well as Local prices and accordingly an exercise, to determine the value of imported Metallic Yarn, in terms of Section 25A of the Customs Act, 1969, was initiated by this Director General.

2. Meetings with all stakeholders were convened on 03-08-2010, 18-08-2010, 30-08-2010, 09-12-2010, 30-12-2010 & 18-05-2011 but nobody turned up to present their point of view. Since issue could not be kept pending indefinitely, therefore, import data was examined in terms of Section 25(5) & (6) of the Customs Act, 1969, but could not be relied upon due to big variation in import values. Consequently, the next method of

Valuation, as envisaged under Section 25 (7) ibid, was adopted to arrive at fair Customs value by making reliance on the prices in local market by working back the same as per deductive value method. After the above mentioned exercise, following value has been determined under Section 25(7) of Customs Act, 1969:-

S. No.	Description	H.S. Code	Origin	C& F Value
1.	Metallic Yarn	5605.0000	China	US\$ 6.00/kg

3. The above value is hereby determined under Section 25A of the Customs Act, 1969. All the Collectories are advised to finalize the assessment on the values mentioned above. However, if the invoice value is higher than the value given in this ruling, then such higher value shall be adopted for assessment purpose in terms of Section-25 of the Customs Act, 1969.

*Muhammad Tahir*  
(MUHAMMAD TAHIR)  
DIRECTOR

Distribution:-

1. S.O to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collector of Customs (North/South), Lahore/Karachi.
4. The Director General of Intelligence Investigation-FBR, Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Karachi.
7. The Director of Intelligence Investigation-FBR, Karachi/Lahore/Islamabad.
8. The Commissioner, IP Div, RTO-I, Coordinator, WeBOC Development Team, Karachi.
9. The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Federation of Pakistan, Chambers of Commerce & Industry, Karachi.
11. Karachi Chamber of Commerce & Industry, Karachi.
12. Karachi Customs Agents Group, Bohri Road, Karachi.
13. Guard File.