



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

RULING U/S 25A No. 442

No. Misc/38/2009-VII/VIII-A-Pt-III

Dated: 16-03-2012

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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.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 Collectors of Customs, Model Customs Collectorates (Appraisement/PaCCS/Port Qasim/Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/Islamabad/ Hyderabad/ Peshawar.

Subject: DETERMINATION OF CUSTOMS VALUES OF REPLACEMENT AUTOMOTIVE SAFETY GLASS / WINDSCREEN UNDER SECTION 25A OF THE CUSTOMS ACT, 1969

Valuation Ruling No.398, dated 11.11.2012, on the above subject was challenged under Section 25-D of the Customs Act, 1969, by the local manufacturer namely M/s. Ahmed Glass Industries, before the Director General of Customs Valuation. The Director General vide Order in Review No. 243 /2012 dated 25-01-2012, set aside the values of automotive safety glass/wind screen from all origins, except the value of Indian origin goods until revised and directed to re-examine the input given by the applicant and decide the matter afresh in totality within a period of one month, after giving opportunity to the stakeholders.

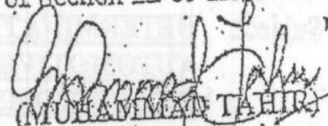
2. Accordingly, an exercise was initiated for determination of customs value, under Section 25A of the Customs Act, 1969. Meetings with the stakeholders were held on 07-02-2012 and 22-02-2012, which were attended by all stakeholders including the local manufacturers and the importers besides Pakistan Automobile Spare Parts Importers & Dealers Association (PASPIDA) and Chairman (Valuation), Federation of Pakistan Chamber of Commerce & Industry (FPCC & I).

3. Stark difference of opinion regarding value automotive safety glass/wind screen was observed between the manufacturer on one side as against the importers and trade organization on the other side. Import data under Section 25(5) and 25(6) of the Customs Act, 1969 was examined. It was observed that the declared value of identical and similar goods was highly manipulated. Moreover, these declared values of goods have been found extremely low vis-a-vis the values determined vide earlier Rulings; therefore, import data of the relevant period was not found

admissible for value determination. By following the valuation methods sequentially, reliance was placed on the valuation method as envisaged under Section 25 (7) of the Act. The stakeholders agreed in the meetings that a joint market enquiry should be conducted by taking on board the representatives of local manufacturers, importers, PASPIDA and FPCC&I and send them for inquiry in association with the officers of valuation group. The local market selling prices of the subject goods, obtained through such joint market inquiry, were worked back under the deductive value method to arrive at the C&F customs values. Accordingly, in exercise of powers conferred under Section 25A of the Customs Act, 1969 (IV of 1969), the following customs values are hereby determined under Section 25(7) of the Act:-

S. No.	Description of goods	H. S. Code	Origin	Customs values (C&F)
1	2	3	4	5
01.	Automotive Safety Glass/ Windscreen	7007.1119	India	US\$ 1.22/Kg
			China	US\$ 1.43/Kg
			Malaysia	US\$ 1.60/Kg
			Thailand	US\$ 1.60/Kg
			Korea	US\$ 1.60/Kg
			All other Origin	US\$ 1.60/Kg

4. All the Customs Collectorates are advised to finalize the assessment on the value mentioned above. However, if the invoice value is higher than the value in this ruling, then such higher value shall be applied for assessment purpose in terms of Section 25 of the Customs Act, 1969.


(MUHAMMAD TAHIR)
DIRECTOR

Distribution:-

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors 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 Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Director (Development), WeBOC Project, 11th Floor, Custom House, Karachi.
9. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi; for uploading in One Customs & PaCCS database on the date of issue of this ruling.
10. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
1. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
2. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi.
3. Guard File