

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

To:

The Collector of Customs, Model Custom, Collectorates (Appraisement / PaCCS / Port Qasim / Preventive), Karachi / Lahore / Multan / Islamabad / Sambrial / Faisalabad / Hyderabad / Quetta / Peshawar / Gwadar.

DETERMINATION OF CUSTOMS VALUES OF COBBLE PLATES  
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969.

(VALUATION RULING NO: S 37/2013)

No: I/40/2009-NAV/T

Dated: 11<sup>th</sup> January 2013

In exercise of the powers conferred under section 25-A of the Customs Act, 1969, the customs values of Cobble Plates are determined as follows:-

1. Description of the valuation issue Since the earlier customs value of Cobble Plates determined vide Valuation Ruling No 195 dated 28.10.2011 was considerably old, it needed revision to reflect the current price trend prevailing in international market of these goods. This prompted an exercise to re-determine the customs values of the above stated goods under section 25A of the Customs Act, 1969.

2. Methodology adopted to determine customs values Valuation methods given in section 25 of the Customs Act, 1969 were examined to ascertain which methods were applicable to the valuation issue in hand in terms of section 25A (1) of the Act. Transactional value method provided in section 25(1) was found inapplicable because sufficient information with respect to adjustments to be made to the transactional value in terms of section 25(2) was not available. Besides, the data showed unrealistic prices with huge variation in prices, which was strange and was thus invalid. Identical / similar goods value methods provided in section 25 (5) & (6) was also examined but were not found quite applicable for determination of customs values for the same reason. As regards computed method as envisaged under section 25(8), since reliable data/details of costing and manufacturing expenses are not available, this option was also not found considerable. Therefore, keeping in view the same and findings of enquiry as envisaged under section 25(7) of the Customs Act, 1969 the same was adopted to determine customs values for Cobble Plates in this case.

Evidence used to determine customs values Meeting was held with stakeholders on 29.12.2012. Accordingly, evidence furnished and results of joint enquiry were used and section 25(7) read with section 25(9) of the Customs Act, 1969 was applied to determine the following customs values of the goods in question.

Customs values for COBBLE PLATES hereinafter specified shall be assessed to duty / taxes on the customs values mentioned against them in the table below:



Description of goods	PCT Heading	Proposed PCT for Weboc	Origin	Customs value
Coffle Plates	7207.2090	7207.2090:1090	All Origin	US\$0.47/kg

5. Validity of this Valuation Ruling: The customs values determined in this Ruling shall continue to be the applicable customs values for the aforementioned goods till the time this Valuation Ruling is rescinded or revised by the competent authority in terms of section 25A of the Customs Act, 1969. Moreover, this Valuation Ruling applies to cases where declared values are less than the customs values determined in the Ruling. In cases where declared values are more than the customs values determined in the Ruling or the difference of freight between air transport and sea transport, when taken into account, raises the customs values above those determined in this Valuation Ruling, the concerned assessing officer shall apply such higher values in terms of section 25(1) of the Customs Act, 1969.

6. Remedies against this Valuation Ruling: The Customs Act, 1969 provides efficacious alternative remedies against this Ruling. Section 25-D provides that any person aggrieved of the Ruling may file a revision petition within 30 days from the date of this Ruling before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi. An appeal against the decision in revision of the Director General can be filed within 60 days of the decision before the Customs Appellant Tribunal, under section 194-A (1) (e) of the Customs Act, 1969.

(Dr Zulfiqar Ahmad Malik)  
Director

Copy for information to:

- (1) S.A. to Chairman, F.B.I., Islamabad.
- (2) Member (Customs), F.B.I., Islamabad.
- (3) Chief Collector of Customs (South), Custom House, Karachi.
- (4) Chief Collector of Customs (North), Custom House, Islamabad.
- (5) Director General, Intelligence and Investigation, Islamabad.
- (6) Director General, Post-Clearance Audit, Islamabad.
- (7) Director General, Initial Audit (Customs), Islamabad.
- (8) Director General, Customs Valuation, Custom House, Karachi.
- (9) Director, Intelligence and Investigation, Karachi / Lahore / Islamabad.
- (10) The Project Director WeboC, 11<sup>th</sup> Floor, Custom House, Karachi.
- (11) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One Customs & WeboC database on the date of issue of this ruling.
- (12) Customs Revenue Audit, 8<sup>th</sup> Floor, Custom House, Karachi.
- (13) Law Section, Customs Valuation, Custom House, Karachi.
- (14) Chairman (Valuation Committee), FPC&I, Federation House, Clifton, Karachi.
- (15) Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
- (16) Karachi Customs Agents Group, Bohri Road, Karachi.
- (17) Quant File.