



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates (Appraisement (East / West) / Port Qasim / Preventive), Karachi / Lahore (Appraisement/Preventive) / Multan / Islamabad / Sarnbrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

**DETERMINATION OF CUSTOMS VALUES OF PVC PANAFLEX SHEETS /
BANNER SHEETS UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.605/2013)

No.Misc/16/2009-IIB

Dated: November 5, 2013


In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, the Customs values of PVC Panaflex Sheets / Banner Sheets are determined as follows :-

1. **Background of the valuation issue :** The Customs value of PVC Panaflex Sheets / Banner Sheets were determined under Section 25-A of the Customs Act, 1969, vide Valuation Ruling No.481 / 2012 dated 24-10-2012. The said valuation ruling has been taken up for revision in the light of the Honourable Lahore High Court Lahore's orders in W.P.No.26287/2013, dated 11-10-2013.
2. **Method adopted to determine customs values :** Valuation methods given in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in sub-section (1) of section 25 was found inapplicable because requisite information in the light was not available to decide the matter within the time frame of a fortnight provided by the Court. Identical / similar goods value methods provided in sub-section (5) & (6) of section 25 ibid were not applied due to variation available in the declared values of PVC Panaflex Sheets / Banner Sheets. Local market enquiry in terms of section 25(7) also could not be applied due to unreliable sale prices. Perusal of case record revealed that a previous Valuation Ruling No.271/2010, dated 07-09-2010 issued by this Directorate General took into account the values of constituent raw material of the goods in question. This aspect was also taken into consideration. Consequently, Section 25(9) readwith Section 25(8) of the Customs Act, 1969, was adopted to determine Customs values for PVC Panaflex Sheets / Banner Sheets in this case.
3. **Stakeholders' participation in determination of customs values:** As per Honourable High Court's orders in Writ Petition No.26287/2013, dated 11-10-2013, documents submitted by M/s.Astronotech., Lahore were examined in the light of prevailing international market price trends. Hearing was conducted on 21-10-2013 and the representative of the petitioner was heard.



8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of Directorate General immediately.

9. This Valuation Ruling Supersedes Valuation Ruling No. 595/2013 dated 08-10-2013.


(Abdul Rashid Sheikh)
Director

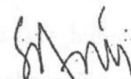
Copy for information to: -

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT&T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director, Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database on the date of issue of this Ruling and deleting the Valuation Ruling No.595/2013, dated 08-10-2013 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
17. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 151 floor, Custom House, Karachi.
22. Guard File.

4. Customs Values of PVC Panaflex Sheets / Banner Sheets : PVC Panaflex Sheets / Banner Sheets *hereinafter specified*, shall be assessed to duty / taxes on the customs values mentioned against them in the Table below:-

S.No.	Description of goods	PCT Heading	Proposed PCT for WeBOC	Origin	Customs Value (C&F) US\$ / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	PVC Panaflex Sheets / Banner Sheets	3921.1200 3921.9090	3921.1200.1000 3921.9090.1000	China	1.32
02.	PVC Panaflex Sheets / Banner Sheets	3921.1200 3921.9090	3921.1200.1100 3921.9090.1100	Other Origins	1.47

5. In cases where declared / transaction values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of sub-section (1) of section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of sub-sections (1) or (3) of section 25 of the Customs Act, 1969.
7. **Review of the value determined vide this Valuation Ruling:** A review petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling are applied by the concerned staff without fail.
9. **This Ruling Supersedes Valuation Ruling No.481, dated 24-10-2012.**


(Suraiya Ahmed Butt)
Director

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.