



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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

DETERMINATION OF CUSTOMS VALUES OF TAMARIND WITH SEEDS  
(H.S.CODE NO.0813.4010) UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.687/2014)

No.Misc/11/2014-I

17597

Dated: September 22, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Tamarind with Seeds are determined as follows :-

- Background of the valuation issue:** A reference No.SI/Misc/263/2014/GR-I (AW), dated 15-08-2014 was received from MCC, Appraisement (West), Karachi for determination of Customs value of Tamarind with seeds of different countries origins under Section 25-A of the Customs Act, 1969. Accordingly, an exercise to determine the Customs values of the subject goods was initiated.
- Method adopted to determine Customs values:** The Valuation methods given in Section 25 of the Customs Act, 1969 were followed. The transaction value method under Sub-Section (1), Sub-Sections (5) & (6) of Section 25 of the Customs Act, 1969 were found inapplicable because of non-availability of sufficient information particularly the quality of goods. Deductive Value Method under Sub-Section (7) read with Sub-Section (9) of Section 25 of the Customs Act, 1969, was however, applied to arrive at the assessable Customs values.
- Stakeholders' participation in determination of Customs values:** Meetings were held with importers, representative of FPCCI, KCCI and M/s.Pakistan Kiryana Merchants Association, Karachi on 21-08-2014 and 03-09-2014 and written contentions forwarded by them were scrutinized.
- Customs values for Tamarind with Seeds :** Tamarind with Seeds *hereinafter specified* shall be assessed to duty/ taxes at the following Customs values :-



S.No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ per Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Tamarind/Tamarind with Seeds	0813.4010	0813.4010.1000	All origin	US\$ 0.30 /Kg

- In cases where declared/ transaction values are higher than the Customs values 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 this 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-A 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, 7<sup>th</sup> Floor, Custom House, Karachi.
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.

  
( 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), 1<sup>st</sup> 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, 11<sup>th</sup> Floor, Custom House, Karachi.
13. Director, Directorate of Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database 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, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
19. Karachi Customs Agents Group, Bohri Road, Karachi.
20. CHO, Customs Valuation, Custom House, Karachi.
21. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisalment, 151 floor, Custom House, Karachi.
22. Guard File.