



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) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad/ Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan

**DETERMINATION OF CUSTOM VALUES OF HOME AND OFFICE FURNITURE AND PARTS THEREOF UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO. 855/2016)

No.Misc/14/2009-VIII (B)/IX

Dated: May 19, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of home and office Furniture and Parts thereof are determined as follows : -

2. **Background of the valuation issue:** It was brought to the notice of this Directorate General of Customs Valuation that the values of various types of furniture have considerably increased in the international market as compared to the determined Customs values of Furniture and Parts thereof of China origin vide Valuation Ruling No.451/2012, dated 02-04-2012. The impugned Valuation Ruling is related to customs value of furniture of china origin only whereas the import of home and office furniture has also increased from Europe and Far East which requires for revision of existing valuation ruling in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs value for home and office Furniture and Parts thereof.

3. **Stakeholders' participation in determination of Customs values:** Meeting with stakeholders was held on 26-04-2016 and the importers were also requested to furnish the following documents.

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. The meeting was attended by different importers and officers from field formations .The importers during the meeting were of the view that the prices of the subject commodity have slightly increased in the international market. They, however, could not submit any corroboratory evidence/documents in support of their contentions. They requested that they may



be allowed some time to furnish evidences and other documents in support of their contentions but later abstained from submitting any such documents.

5. The representatives of the field formation were of the opinion that the values of furniture as mentioned in the existing valuation ruling are considerably on the lower side and if costing of the components is done it is quite low and that market inquiries also support this view.

6. **Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at fair value of home and office Furniture and Parts thereof. Transaction value method provided in Section 25 (1) was found inapplicable due to wide variation in the values being declared to the customs and incomplete descriptions. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. As the stakeholders were not forthcoming with the values of the furniture as being traded in the international market, therefore different markets were surveyed repeatedly for the purpose. Online prices were also obtained to corroborate the findings of the market surveys. Computed Value Method as provided in Section 25 (8) could not be applied for valuation of the aforementioned goods as the cost of raw material and fabrication charges under clause (a) and amount of profit and general expenses under clause (b) of Section 25 (8) of the Act, in the country of export, could not be ascertained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of different types of home and office Furniture and Parts thereof have been determined under Section 25(9) of the Customs Act, 1969.

7. **Customs values for Furniture and Parts thereof:** Valuation Ruling of home and office Furniture and Parts thereof *hereinafter specified* shall be assessed to duty/taxes at the Customs Values mentioned against them as per Annex-A (Home Furniture and parts) and Annex-B ( Office Furniture and parts).

8. 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.

9. **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.

10. **Revision of the value determined vide this Valuation Ruling:** A revision 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 of this ruling, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

11. 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. Customs values determined in the ruling are for the description and specification as mentioned herein. HS Codes are mentioned for illustrative purpose so that valuation ruling values are made accessible to the assessing officer. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon

13. ***This Valuation Ruling supersedes Valuation Ruling No.451/2012, dated 02-04-2012.***

  
(Dr. Wasif Ali Memon)  
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 (Appraisal), 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), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta Peshawar/ Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system and deleting ***Valuation Ruling No. 451/2012, dated 02-04-2012.***
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7<sup>th</sup> Floor, Custom House, Karachi / MCC, Appraisal, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

Annex-A ( Home Furniture and Parts thereof)

S.No	Description of goods	PCT Heading	Propose PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
1	Bed Room Set without Mattress (3pcs set)MDF/Wood. 1-Double Bed with 2 side Tables:Size180x200x140cm (6'x6.5'x4.5'). 2-Dressing Table: Size 150x60x188cm (5'x2x6'). 3-Wardrobe:Size 240x60x200cm (8'x2'x7')	9403.5020	9403.5020.1000	372/set	502/set	428/set	449/set
2	Double Bed without Mattress with two side Table:MDF/Wood:Size180x200x140cm.	9403.5020	9403.5020.1100	167/set	225/set	192/set	201/set
3	Wardrobe: MDF/Wood:Size 240x60x220cm (8'x2'x7')	9403.5030	9403.5030.1000	130/pc	176/pc	150/pc	158/pc
4	Wardrobe:MDF/Wood:Size 165x60x220cm (5.5'x2x7')	9403.5030	9403.5030.1100	100/pc	135/pc	115/pc	121/pc
5	Dressing Table MDF/Wood with Stool: Size 160x60x200cm (5'x2x7').	9403.5030	9403.5030.1200	74/pc	100/pc	85/pc	89/pc
6	Kids Bed Set without Mattress (7pcs set)MDF/Wood. 1-Bed:Size120x200x120cm (4'x6.5'x4'). 2-Side Table: Size 60x60x60cm (2'x2x2'). 3-Study Table:Size 160x160x18cm (5.5'x2'x6'). 4- Study Chair 5-Wardrobe: Size120x200x6.5cm (4'x7'x2'). 6-Mirror: Size50x180x30cm (1.5'x6'x1'). 7-Hanger for School Bag.	9403.5020	9403.5020.1200	335/set	452/set	385/set	404/set
7	Kids Bed without Mattress MDF/Wood with side Table :Size120x200x120cm (4'x6.5'x4').	9403.5020	9403.5020.1300	150/set	203/set	173/set	182/set
8	Kids Banker Bed without Mattress MDF/Wood: Size120x210x210cm (4'x7'x7').	9403.5020	9403.5020.1400	145/set	196/set	167/set	175/set
9	Kids Folding Wardrobe (Cupboard) Metal Pipe with PVC covered, All Sizes	9403.2000	9403.2000.1000	2/kg	2.7/kg	2.3/kg	2.4/kg
10	Kids Writing Table with Chair, MDF/ Wood Mixed, Size 60x60x60 cm (2'x2'x2')	9403.3000	9403.3000.1000	9/set	12/set	10/set	11/set
11	Baby Coat/BedMDF/Wood: Size 125x70x100 cm (4'2'x2'3'x3'3')	9403.6000	9403.6000.1000	45/pc	61/pc	52/pc	55/pc
12	Sofa Cum Bed with Fabrics Cushion 3 Seater.	9401.8000	9401.8000.1000	113/pc	153/pc	130/pc	137/pc
13	Sofa Set with Velvet/ Jacquard/Fabrics Cushion (per seat)	9401.8000	9401.8000.1100	45/pc	61/pc	52/pc	55/pc
14	Sofa Set with Cushion artificial leather (per seat)	9401.8000	9401.8000.1200	50/pc	68/pc	58/pc	61/pc
15	Bar Stool/ Metal/Plastic Revolving / Hydraulic	9401.3000	9401.3000.1000	14/pc	19/pc	16/pc	17/pc
16	Relax / Recline Chair (Non Electrical), Artificial Leather	9401.7900	9401.7900.1000	129/pc	174/pc	148/pc	155/pc
17	Small Folding Chair for Prayer	9401.7900	9401.7900.1100	2.7/pc	3.5/pc	3/pc	3.1/pc
18	Folding Chair Metal Frame Plastic	9401.7900	9401.7900.1200	8/pc	11/pc	9/pc	10/pc
19	Baby Chair/Feeding/Dining Chair (Baby) Plastic/Wood	9401.8000	9401.8000.1300	4/pc	5/pc	4.6/pc	4.8/pc
20	Dining Chair Wood /MDF	9401.6100	9401.6100.1000	20/pc	27/pc	23/pc	24/pc

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ABDUL MUSSATH KALYAN  
Principal Officer

ABDUL HAMEED  
Principal Appraiser  
Pakistan Customs PMBC  
KARACHI

Muhammad Iqbal Muneeb  
Additional Director

Abdul Qudous Shaikh  
Assistant Director  
Directorate General  
Valuation, Karachi



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S.No	Description of goods	PCT Heading	Propose PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
21	Dining Chair Metal /Plastic	9401.7900	9401.7900.1300	11/pc	15/pc	13/pc	14/pc
22	Garden Chair Metal/ plastic	9401.7900	9401.7900.1400	10/pc	14/pc	12/pc	12.5/pc
23	Garden Chair Plastic	9401.8000	9401.8000.1400	4/pc	5/pc	4.6/pc	4.8/pc
24	Dinning (1+4) Wood Frame and Glass/ Marble Top Glass Thickness 12mm, Size 120x120x76 cm (4'x4'x2.5')	9403.4000	9403.4000.1000	136/set	184/set	156/set	164/set
25	Dinning (1+4) Metal Frame and Glass/ Marble Top Glass Thickness 12mm, Size 120x120x76 cm (4'x4'x2.5')	9403.4000	9403.4000.1100	128/set	173/set	147/set	154/set
26	Dinning (1+6) Wooden Frame Top Glass/ Marble Glass Thickness 12mm, Size 160x90x76 cm (5.5'x3'x2.5')	9403.4000	9403.4000.1200	200/set	270/set	230/set	242/set
27	Dinning (1+6) Metal Frame Top Glass / Marble Glass Thickness 12mm,Size 160x90x76cm (5.5'x3'x2.5')	9403.4000	9403.4000.1300	188/set	254/set	216/set	227/set
28	Dinning (1+8)Wooden Frame Top Glass / Marble Glass Thickness 12mm, Size 240x120x76 cm (8'x4'x2.5')	9403.4000	9403.4000.1400	260/set	351/set	299/set	314/set
29	Dinning (1+8)Metal Frame Top Glass/ Marble Glass Thickness 12mm, Size 240 x120x76cm (8'x4'x2.5')	9403.4000	9403.4000.1500	244/set	329/set	281/set	295/set
30	Dinning (1+10) Wooden Frame Top Glass / Marble Glass Thickness 12mm, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.1600	320/set	432/set	368/set	386/set
31	Dinning (1+10) Metal Frame Top Glass / Marble Glass Thickness 12mm, Size 300x120x76 cm (10'x4'x2.5')	9403.4000	9403.4000.1700	300/set	405/set	345/set	362/set
32	Bed Room Table with Two Chairs, MDF/ Wood, Size 76x76x76 cm (2.5'x2.5'x2.5')	9403.5030	9403.5030.1300	63/set	85/set	72/set	76/set
33	Center Table Set (One big +Two small) (MDF/Wood Mixed) Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1400	55/set	74/set	63/set	66/set
34	Center Table Set (One big +Two small) (Wooden Metal Mixed) Top Glass / Marble Thickness 12mm	9403.5030	9403.5030.1500	68/set	92/set	78/set	82/set
35	Centre Table Single Wooden Top Glass / Marble Thickness 12mm Size 125x 65x60 cm (4.5'x2'5x2')	9403.5030	9403.5030.1600	28/pc	38/pc	32/pc	34/pc
36	Centre Table Single Metal Top Glass / Marble Thickness 12mm, Size 125x 65x60 cm (4.5'x2'5'x2')	9403.5030	9403.5030.1700	34/pc	46/pc	39/pc	41/pc
37	Small Side Table, MDF/Wood Top Glass 12mm Size 60x60x60cm (2'x2'x2')	9403.5030	9403.5030.1800	14/pc	19/pc	16/pc	17/pc
38	Small Side Table, Metal Top Glass 12mm Size 60x60x60cm (2'x2'x2')	9403.5030	9403.5030.1900	17/pc	23/pc	20/pc	21/pc
39	Dining /Centre Table Leg, MDF / Wood / Metal	9403.9000	9403.9000.1000	1.2/kg	1.6/kg	1.4/kg	1.45/kg
40	Tea Table with 4 Stool MDF with Glass Size 150x100x60 cm (5'x3.5'x2')	9403.4000	9403.4000.1800	35/set	47/set	40/set	42/set
41	Tea Table Metal with Glass Size 125x70x60 cm (4.5'x2'x2')	9403.4000	9403.4000.1900	32/pc	43/pc	37/pc	39/pc
42	Tea Trolley, Wooden with Glass Top	9403.4000	9403.4000.2000	15/pc	20/pc	17/pc	18/pc
43	Tea Trolley, Metal with Glass Top	9403.4000	9403.4000.2100	18/pc	24/pc	21/pc	22/pc
44	Garden Table Metal Frame Top Glass/Ply Wood Size 120x60 cm (4'x2')	9403.2000	9403.2000.1100	1.6/kg	2.15/kg	1.85/kg	1.9/kg
45	Garden Table Metal Frame Top Plastic Size 120x60 cm (4'x2')	9403.2000	9403.2000.1200	1.25/kg	1.7/kg	1.44/kg	1.5/kg
46	Garden Bench 3 seat Size 160x60 x60cm (5.5'x2'x2') Ply wood	9403.2000	9403.2000.1300	1.35/kg	1.8/kg	1.55/kg	1.6/kg
47	T.V Trolley with Glass Top, Thickness: 10mm, Size 120x60x80 cm (4'x2'x2.5')	9403.5030	9403.5030.2000	27/pc	36/pc	31/pc	33/pc
48	T.V Trolley Metal with Glass Top, Thickness 10mm, Size 120x60x80 cm (4'x2'x2.5')	9403.5030	9403.5030.2100	22/pc	30/pc	25/pc	26/pc
49	T.V. Stand, Metal / MDF with Glass Size 120x60x80 cm (4x2'x2.5') Glass Thickness 10mm	9403.5030	9403.5030.2200	15/pc	20/pc	17/pc	18/pc

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S.No	Description of goods	PCT Heading	Propose PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
50	LCD/LED DIVIDER WOOD BASE with MARBLE TOP/ Glass Top, Thickness 10mm, Size 120x60x45 cm (6'x2'x1.5')	9403.5030	9403.5030.2300	70/pc	95/pc	81/pc	85/pc
51	TV Cabinet /Divider/, MDF/Wooden Size 120x60x200 cm (6'x2'x7')	9403.5030	9403.5030.2400	120/pc	162/pc	138/pc	145/pc
52	T.V Shelf Made of Glass, Thickness 10mm, Size 90x60x80 cm (3'x2'x2.5')	9403.5030	9403.5030.2500	11/pc	15/pc	13/pc	14/pc
53	T.V Table made of Metal / MDF with Glass Size 120x60x80 cm (4'x2'x2.5')	9403.5030	9403.5030.2600	16/pc	22/pc	18/pc	19/pc
54	Telephone Stand, Wooden/ Metal / Glass Mixed Glass, Thickness 10mm, size 60x60x60cm (2'x2'x2')	9403.5030	9403.5030.2700	14/pc	19/pc	16/pc	17/pc
55	Consol with Mirror MDF/ Wood Size 160x60x200 cm (2x2'x7') MDF/ Wood	9403.5030	9403.5030.2800	60/pc	81/pc	69/pc	72/pc
56	Consol without Mirror, MDF/ Wood Size 160x60x200 cm (5'x2'x7')	9403.5030	9403.5030.2900	45/pc	61/pc	52/pc	55/pc
57	Glass Rack Size 60x60x76 cm (2'x2'x6')	9403.5030	9403.5030.3000	12/pc	16/pc	14/pc	15/pc
58	Glass Rack Size 60x60x180 cm (2'x2'x6')	9403.5030	9403.5030.3100	20/pc	27/pc	23/pc	24/pc
59	Shoe Rack MDF/Wood Size 150x50x120 cm (4.2'x3.3'x3.3')	9403.6000	9403.6000.1100	20/pc	27/pc	23/pc	24/pc
60	Coat Hanger Wood / Metal	9403.6000	9403.6000.1200	8/pc	11/pc	9/pc	9/pc
61	Swing, Metal/Cane/Plastic, All Sizes / Types	9403.9000	9403.9000.1100	1.8/kg	2.4/kg	2.07/kg	2/kg
62	Magazine Rack, MDF/ Wood Mixed, Size 60 cm	9403.3000	9403.3000.1100	14/pc	19/pc	16/pc	17/pc

ABDUL HAMEED  
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Pakistan Customs PMW  
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Assistant Director  
Directorate General  
Customs Valuation, Karachi



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GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

Annex-B ( Office Furniture and Parts thereof)

S.No	Description of goods	PCT Heading	Propose PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
1	Office Chair Executive Heavy/Bulky Revolving /Hydraulic, LAYDOWN	9401.3000	9401.3000.1100	63/pc	85/pc	72/pc	76/pc
2	Office Chair/Manager Chair/Semi-Executive High Back Revolving/ Hydraulic	9401.3000	9401.3000.1200	55/pc	74/pc	63/pc	66/pc
3	Office Chair/Staff Chair/Computer Chair Low Back Revolving Hydraulic	9401.3000	9401.3000.1300	30/pc	40/pc	35/pc	36/pc
4	Waiting/Executive Visitor Chair, Metal Frame with Cushion	9401.7100	9401.7100.1000	40/pc	54/pc	46/pc	48/pc
5	Waiting Chair/Visitor Chair, Metal Frame without Cushion	9401.7900	9401.7900.1500	30/pc	40/pc	35/pc	36/pc
6	Waiting Chair/Visitor Chair, Metal Frame with Cushion Metal Frame (Non Revolving Hydraulic) Low Back	9401.7100	9401.7100.1100	18/pc	24/pc	21/pc	22/pc
7	Seat & Back for Chair with Cushion made of Ply Wood	9401.9090	9401.9090.1000	2/kg	2.7/kg	2.3/kg	3/kg
8	Seat & Back for Chair without Cushion Made of Ply Wood.	9401.9090	9401.9090.1100	1/kg	1.35/kg	1.2/kg	1.2/kg
9	Chair Caster (Wheels) Plastic/Nylon	9401.9090	9401.9090.1200	1.5/kg	2/kg	1.7/kg	1.8/kg
10	Mechanism for Chair, Metal	9401.9090	9401.9090.1300	2/kg	2.7/kg	2.3/kg	2.7/kg
11	Chair Frame Seat & Back made of Metal.	9401.9090	9401.9090.1400	2/kg	2.7/kg	2.3/kg	2.7/kg
12	Chair Base, Plastic	9401.9090	9401.9090.1500	1.6/kg	2.2/kg	1.8/kg	2/kg
13	Chair Base, Metal	9401.9090	9401.9090.1600	2/kg	2.7/kg	2.3/kg	2.7/kg
14	Arm Rest, Metal	9401.9090	9401.9090.1700	1.5/kg	2/kg	1.7/kg	1.8/kg
15	Arm Rest, Plastic	9401.9090	9401.9090.1800	1.3/kg	1.55/kg	1.4/kg	1.5/kg
16	Arm Rest, Wooden	9401.9090	9401.9090.1900	1/kg	1.35/kg	1.2/kg	1.5/kg

ABDUL HAMEED  
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Pakistan Customs PMW  
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MUHAMMAD IQBAL MUNEEB  
Additional Director

Muhammad Iqbal Muneeb  
Additional Director


Dr. Abdul Qudoos Shaikh




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S.No	Description of goods	PCT Heading	Propose PCT for WeBOC	Customs Values (C&F) in US \$			
				China	Europe / USA / Canada	Far East	Others
17	Office Table without Side Rack, MDF/ Wood Size 120x76x76 cm (4x2.5'x2.5')	9403.3000	9403.3000.1200	91/pc	122/pc	105/pc	110/pc
18	Office Table with Side Rack Size 140x76x76 cm (4.5'x2.5'x2.5')	9403.3000	9403.3000.1300	120/set	162/set	138/set	145/set
19	Office Table with Side Rack Size 165x90x76 cm (5.5'x3'x2.5')	9403.3000	9403.3000.1400	140/set	189/set	161/set	169/set
20	Office Table with Side Rack MDF/ Wood Size 180x100x76 cm (6'x3.5'x2.5')	9403.3000	9403.3000.1500	160/set	216/set	184/set	193/set
21	Office Table with Side Rack MDF/ Wood Size 195x100x76 cm (6.5'x3.5'x2.5')	9403.3000	9403.3000.1600	170/set	229/set	196/set	205/set
22	Office Table with Side Rack MDF/ Wood Size 240x100x76 cm (8'x3.5'x2.5')	9403.3000	9403.3000.1700	220/set	297/set	253/set	266/set
23	Book Case without Doors MDF/Wood Size 120x45x180 cm (4'x1.5'x6')	9403.3000	9403.3000.1800	45/pc	61/pc	52/pc	54/pc
24	Book Cabinet with Three Doors, MDF/ Wood Size 120x45x180 cm (4'x1.5'x6')	9403.3000	9403.3000.1900	80/pc	108/pc	92/pc	97/pc
25	Book Cabinet with Two Doors, MDF/ Wood Size 90x45x180 cm (3'x1.5'x6')	9403.3000	9403.3000.2000	70/pc	94/pc	81/pc	85/pc
26	Computer Table, Metal / MDF Glass Top Size 120x65x120 cm (4'x2'x4')	9403.3000	9403.3000.2100	20/pc	27/pc	23/pc	24/pc
27	Office Partition /Work Station, MDF / Wood Size 270x270x120 cm (9'x9'x4')	9403.3000	9403.3000.2200	180pct	243pct	207pct	217pct
28	Conference Table, MDF/ Wood Size 240x120x76 cm (8'x4'x2.5')	9403.3000	9403.3000.2300	150/pc	203/pc	173/pc	181/pc
29	Conference Table, MDF/ Wood Size 183x120x76 cm (6'x4'x2.5')	9403.3000	9403.3000.2400	125/pc	169/pc	144/pc	151/pc
30	Meeting Table MDF/ Wood Size 90x76x76 cm (3'x2.5'x2.5')	9403.3000	9403.3000.2500	50/pc	68/pc	58/pc	61/pc
31	Speech Dice, MDF / Wood Size 135x60x42 cm (4.6'x2x2'x1.6')	9403.3000	9403.3000.2600	55/pc	74/pc	63/pc	66/pc
32	Reception Table / Counter Table, MDF/ Wood, Size 120x100x60 cm (4'x3.25'x2')	9403.3000	9403.3000.2700	50/pc	68/pc	58/pc	60/pc

  
**ABDUL HAMEED**  
 Principal Appraiser  
 Pakistan Customs PAFK  
 KARACHI

  
**Muhammad Iqbal Muneer**  
 Additional Director

  
**Dr. Abdul Qudoos Shaikh**  
 Assistant Director

