



GOVERNMENT OF PAKISTAN
MODEL CUSTOMS COLLECTORATE OF APPRAISEMENT (EAST)
CUSTOM HOUSE, KARACHI.



MCC/App(East)/Central Diary(1)/07/2012

Dated: 04-07-2015

OFFICE ORDER NO. 05 / 2015 MCC-EAST

Subject: MANDATORY ADJUDICATION PROCEEDINGS IN THE CASES OF MIS-DECLARATION OF PCT CLASSIFICATION WHICH ATTRACTS HIGHER RATE OF DUTY, UNDER SECTION 32 OF THE CUSTOMS ACT, 1969 READ WITH SRO 499(I)/2009 DATED 13-06-2009.

In terms of sub-clause (e) of Serial No. 1 of SRO 499(I)/2009 dated 13-06-2009 where the ascertained PCT classification attracts higher rate of duty, redemption fine on customs value at the rate of 20% is prescribed. It is observed that the Assessing Officer(s) are not applying the afore-stated legal provision strictly and are using their discretion in making out cases on the issue of mis-declaration of PCT classification. The aforesaid act of assessing officers is against the spirit of law; rather it is tantamount to collusion for evasion of government revenue in the head of fine & penalty.

2. In order to curb this illegal practice, it is directed that henceforth in all such cases where a importer mis-declare PCT classification of imported goods and the ascertained PCT classification attracts higher rate of duty, the assessing officer shall prepare the contravention report without fail and would send it to the Additional Collector - Law for consideration. However, in case the ascertained PCT does not attract higher rate of duty, no contravention shall be made.

3. Any lapse in this regard shall be seriously viewed in future and action against the delinquent official will be initiated under E&D Rules, 1973. All Section Incharge are also directed to strictly ensure the compliance of aforesaid orders by their sub-ordinate assessing staff.


(Manzoor Hussain Memon)
Collector

Copy to:

1. The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
2. All Additional Collectors, MCC – Appraisement (East), Custom House, Karachi.
3. All AC / DC, MCC – Appraisement (East), Custom House, Karachi.
4. All PA / AO, MCC – Appraisement (East), Custom House, Karachi.