

GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (Appraisalment)
CUSTOM HOUSE, KARACHI

File No. W.P. 89/82
C.P.No.830/82

Dated 10.05.1989

PUBLIC NOTICE NO.14/89-(APPRAISEMENT)

SUBJECT: CLASSIFICATION OF DECISION REGARDING ITC AND PCT ASPECT OF RECTANGULAR TEMPERED / LAMINATED GLASS SHEETS CUT TO SIZE AND SHAPE.

IMPORTATION OF TEMPERED / LAMINATED GLASS SHEETS BY M/S. KARACHI GLASS WORKS AGAINST IMPORT LICENCE ISSUED FOR PARTS AND ACCESSORIES OF AUTOMOTIVE VEHICLES VIDE BILL OF ENTRY IGM NO.695 DATED 10.06.1977, INDEX NO.217, CASH NO.4528 DATED 14.06.1977, PER S.S. "SWAT".

M/s. Karachi Glass Works imported the above consignment and declared it as tempered glass/laminated glass cut licence issued for parts and accessories of automotive vehicles. The bill of entry was completed under assessment first (2nd appraisalment) and the importer paid duty/taxes at the declared description.

On physical examination of the consignment it was observed by shed staff that these are cut to size sheets and can not be used as Wind screens and forwarded the samples to Custom House for further action. The Importers/Clearing Agent were of the view that these rectangular glass sheets will be used in buses and coaches as such without any further process and therefore are covered by the import licence. They produced orders/certificates received from various buses/coaches builders like M/s. Republic Motors, M/s. Pakistan Engineering Works and National Motors body builders, where as it was certified that these glass sheets will be used as wind screen in the buses built by them for Punjab Road Transport and other Government buses without any further process.

To resolve the issue the matter was referred to Controller of imports and Exports who opined vide his Office Memorandum No. 1(18)/77-PY dated 08.11.1977 that only such item of toughened or laminated glass sheets can be imported against Serial No.202 part A of free list as accessories of automotive vehicles which are used directly without any processing or cutting.

This Custom House took extensive exercise to verify whether these tempered glasses in rectangular shape can be used as such in buses/coaches without any further process. Since it was time consuming the goods were released against bank guarantee.

In the meantime the Importer filed constitutional petition No.D-830 of 1982 in the High Court of Sindh and the Honourable Court vide order dated 12.04.1989 has ordered to dispose off the pending dispute with regard to correct classification of the goods imported by the petitioner within two months.

The case record has been thoroughly scrutinized which reveals that the importer's declaration is supported by the following documents:

- 1) Copy of the Order-in-Appeal No.127-Cus/77 dated 04.03.1977 wherein similar goods have been released on the basis of past practice as parts and accessories of automotive vehicles. The clearing agent have also submitted photo copy of Order-in-Appeal AC-4/75 in-Appeal No.AC-907/75 wherein similar goods were also allowed release.
- 2) Order and certificate form (i) M/s. Republic Motors (ii) M/s. Pakistan Engineering Works and (iii) M/s. National Motors body builder Ltd wherein it has been certified that these are wind screen for buses/coaches and will be used as such without any further process.
- 3) The record also shows that in a number of cases laminated safety glass in sheets of various sizes had been released in the past by the customs.