

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/148/2017

Dated 22nd June, 2018

**Order in Revision No. 21 /2018 under Section 25-D of the Customs Act, 1969
against Valuation Ruling No. 1205/2017 dated 29-08-2017**

- i. *This copy is granted free of charge for the private use of the person to whom it is issued.*
- ii. *An appeal against this Order-in-Revision lies to the Appellate Tribunal, Customs having jurisdiction, under Section 194-A of the Customs Act, 1969, within stipulated period as prescribed under the law. An appeal should bear a court fee stamp of Rs.1000/- (Rupees one thousand) only as prescribed under schedule-II item 22 of the Court Fee Act, 1870 and must be accompanied by a copy of this Order.*
- iii. *An extra copy of appeal, if filed, should simultaneously be sent to this office for information and record.*
- iv. *If an appeal is filed, the appellant should state whether he desires to be heard in person or through an advocate.*

M/s. Dawn Convertec (Pvt.) Ltd & Other

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

05-12-2017 & 11-01-2018

For the Petitioners

Mr. M. Saleem Bikiya
Mr. M. Anees
Mr. Muhammad Ali

For the Respondent

Mr. Nadeem Sh. Valuation Officer

This revision petition was filed under Section 25-D of the Customs Act, 1969 against Customs value determined vide Valuation Ruling No. 1205/2017 dated 29-08-2017 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

FACTS

- 1) That the petitioner is a regular importer of Paper & Paper Board falling under Chapter 48 of the Customs tariff, from various worldwide sources. The Petitioner mainly imports a sizeable quantity of both side Coated Art Paper (heading 4810.1310 & 4810.1390) from Japan, China and Europe, only against valid Proforma Invoices, Commercial invoices and letters of credit.
- 3) That the learned Director has utterly failed to grant a proper and satisfactory hearing to the petitioner and some other importers as well prior to the issuance of the impugned valuation ruling.

it is respectfully submitted that the learned Director has issued only one hearing notice dated 22.08.2017 (Annex-C) for convening meeting for determination of impugned values. The Petitioner and some other importers filed adjournment applications on 28.08.2017 .However, the meeting was not adjourned and the learned Director conducted the same on 28.08.2017 and the impugned Ruling dated 29.08.2017 was issued the very next day, purportedly, on the request of All Pakistan Paper Merchant Association.

4) That the learned Director has issued impugned Valuation Ruling under Section 25(9) of the Customs Act, 1969 without properly applying sub-Section (9).

5) That the Petitioner is aggrieved by the Customs Value of Japan, China and European origins Both Coated Art Paper appearing at serial No.2 of Table-B of the impugned Ruling. Whereas currently, the actual transaction value in these countries is significantly lower than the value so fixed in the impugned ruling. In order to demonstrate current trend of value of Art paper in these three countries evidences are enclosed as under:-

Copies of China evidence alongwith GDs are as Annexed
Copy of Japan evidence alongwith GDs is as Annexed
Copies of European evidences alongwith GDs are Annexed

6) Hence, the impugned valuation ruling is assailed on the following grounds, namely:-

GROUNDS

A. That the impugned valuation ruling, purportedly issued in terms of Section 25 (9) of the Customs Act 1969, is since appealable before the Director General Valuation under Section 25-D of the Act, therefore, the valuation ruling in this backdrop has attained the status of an order, decision and direction. As such, in legal sense the respondent Director Valuation was under legal obligation to pass a speaking and judicious order for determination of the Customs Value for each type of Art Paper, after giving reasons as to why the Transaction Value is not acceptable and as to why the same is being determined at the Value given against each country separately.

B. That the impugned valuation ruling has been passed in violation of Section 24-A of the General Clauses Act which hinds every authority, office or person in the following manner:-

(1) Where, by or under any enactment, a power to make any order or give any direction is conferred on any authority, office or person such power shall he exercised reasonably, fairly, justly and for the advancement of the purposes of the enactment.

(2) The authority, office or person making any order or issuing any direction under the power conferred by or under any enactment shall, so far as necessary or appropriate, give reasons for making the order or, as the case may be, for issuing the direction and shall provide a copy of the order or, as the case may be, the direction to the person affected prejudicially.

C. That the respondent Director has incorrectly suggested in Para 5 of the ruling that "Transaction Value method provided in Section 25(1) was found inapplicable because the requisite information was not available as per law".



