

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACH

File No. DG (V)/Val.Rev/16/2018

31st August, 2018

**Order in Revision No. 30 /2018 under Section 25-D of the Customs Act, 1969
against Valuation Ruling No. 1281/2018 dated 06-04-2018**

- 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. Multi Interior
M/s Noorani Traders

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

11-07-2018, 02-08-2018 and 30-08-2018

For the Petitioners

Mr M. Iqbal Noorani from M/s Noorani Traders

For the Respondent

Mr. Abdul Hameed, Principal Appraiser,

This revision petition was filed under Section 25-D of the Customs Act, 1969 against Customs values determined vide Valuation Ruling No. 1281/2018, dated 06-04-2018 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

M/s. Multi Interior :

2. That the petitioner being highly aggrieved by and dissatisfied with the Valuation Ruling issued by the respondents, file this review application with submissions that the respondent has issued the subject Valuation Ruling Galvanized Iron and Steel Ceiling Suspension System/TEE-Grid and mostly importing form China (subject to importability conditions as per IPO), Europe, China and Canada origin nullity to the provision of Section 25 of the Customs Act, 1969 read with Chapter IX of Customs Rules, 2001 and without evaluating the nature of the goods in question and the dictum laid down by Superior Courts of Pakistan, Hence this review before the Honourable Review Authority for decision after consideration of the facts and grounds enumerated herein below.

3. FACTS

- 1) That the appellant is a commercial importer of Galvanized Iron and Steel Ceiling Suspension System / TEE-Grid and mostly importing from China etc.
- 2) That the applicant desires to import the said product from different countries and when the respondent was determining the value, the applicant attended different meetings with the suppliers and local buyers and the suppliers have agreed to supply the product at different values very less than the value as determined in the Valuation Rulings as referred above.
- 3) That the respondent have bluntly refused to accept the transaction value other than the above referred Valuation Ruling despite of the fact that there are substantiate evidences of value of the goods which act on the part of the respondent is absolutely against the norms of natural justice and so also against the true spirit of provision Section 25(1) of the Customs Act, 1969 and Rule 13 of the Customs Rule, 2001.
- 4) That the transaction values of the applicant are absolutely in accordance with law, fair, just proper and covering the aspects of the goods and even the same cannot affect the Government Revenue.
- 5) That it is pertinent to mention here that the Valuation Rulings as referred above have been determined without consideration of present market situation and without giving any opportunity of meeting of stake holders and as such the same have been determined on the back of the importers and the same are liable to be reviewed forthwith in the great interest of justice and particularly keeping in view the legitimate revenue of National exchequer, hence this review application, inter alia on the following grounds:

4. GROUND

- A. That the Valuation Ruling as referred above does not cover the present fluctuation of prices of international market which have been reduce to about half of the prices and the product of the applicant completely based on international prices.
- B. That in support of his stance, it is appropriate of the applicant to add further that the provision of Section 25 of the Custom Act, 1969 are to be followd in sequential manner baring certain exceptional cases which massive group under invoices is rampant. It is not possible without exhausting and unfettered indicated in Section 25 (13) (a) does not five unbridled and unfettered authority to Customs Admistration to play havoc with redundant. Discretions has to be exercised within limits based on reason, rationale and fair play which is specifically provided by the Legislature in sub-Section (10) of Section 25 of the Customs Act, 1969 sub-Section (1) (5) (6) (8) at the importers request if so agreed by the Collector of Customs as held in Judgments.
- C. That the shipping freight also deceases accordingly, which directly impact on the product price.
- D. That for the sake of arguments without conceding that the determination made in the ruling is legal, the applicant state that is nullity to the fact and expression and procedure given in the relevnat provisions of the Customs Act, 1969 and this validated from the working of valuation for



