

**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACH**

File No. DG (V)/Val.Rev/45/2018 / 1516

Dated 28<sup>th</sup> November, 2018

**Order in Revision No. 41/2018 under Section 25-D of the Customs Act, 1969  
against Valuation Ruling No. 1341/2018 dated 16-11-2018**

- 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.  
If an appeal is filed, the appellant should state whether he desires to be heard in person or through an advocate.*



M/s Nadeem Impex and Others

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

27-11-2018

For the Petitioners

Mr M. Riaz  
Mr. M. Shiraz  
Mr. Shoaib Ahmed  
Mr. Zafar Iqbal  
Mr. Ali Asghar  
Mr. Adnan

For the Respondent

Dr Abdul Qudoos Shaikh Dy. Director

This revision petition was filed under Section 25-D of the Customs Act, 1969 against Customs values determined vide Valuation Ruling No. 1341/2018 dated 16-11-2018 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. That being highly aggrieved and extremely dissatisfied with the impugned valuation ruling No. 1341/2018 dated 16-11-2018 for Suitcases (Soft & Hard) of low end brand issued by the Director valuation, Directorate of valuation department which is arbitrary, incorrect, unjust and illegal, the Petitioner being the affected person who is the importer of goods i.e. SUIT CASES / TROLLEYS BAGS (Soft & Hard) prefers to file this revision petition under Section 25-D of the Custom Act, before the Honorable Authority and pray that honorable authority would be pleased to call for the records and proceedings of the learned Respondent in exercise of revision powers U/S 25-D and set aside the impugned valuation ruling/determination of customs value after examining the legality and correctness of the same on the following facts and grounds namely.

ACTS

- a) That the petitioner M/s. NADEEN IMPEX is registered and regular importer of Suitcases (Soft & Hard)) since last many years and clearance is obtained against fair declaration with a respectable reputation and record of law abiding and tax compliance company who believes in fair practice of business.
- b) That Respondent Director valuation has issued the impugned valuation ruling which is arbitrarily adjudged on presumptive/hypothetical value and issued in hurry totally ignoring the standard of transaction value, in violation of section 25 of the custom Act 1969 and custom rules 2001.
- c) That the most crucial thing which has been ignored while determination of impugned valuation is that increase in prices of general commodity and essential in the present circumstances will increase the prices to general consumers and poor persons who shall be the worst sufferer and this is against the policy of government and an extra burden to common man and poor people and hence petitioner is aggrieved by the action of respondent.
- d) That as regards the para 3 of the impugned Valuation ruling, it is a crucial disclosure that invoices are manipulated which is again incorrect as in presence of valid valuation ruling value cannot be suppressed hence all contents of para 3 are in correct and irrelevant and don't make a valid reason for revision of valuation ruling and further more it is also incorrect that transactional value method found inapplicable whereas on the contrary custom assessment department is releasing the goods declarations by application of valuation ruling without any difficulty or complain from the trade.
- e) Without prejudice to the above, it is submitted that contents of paragraphs also not containing any valuable proposal /input/reasons as put forth by concerned collectorate for issuance/revision of valuation ruling hence these facts proves/render the process of issuance of valuation ruling outright illegal and un lawful as no input has been incorporated in the impugned valuation ruling.
- f) That impugned valuation has been issued without examining the facts and documents warranting any change for increase neither huge decline/downward trend in the prices in international market were noted but prices of this product were stable hence enhancing the valuation is not supported by evidence hence valuation ruling is not justified and shall be called back as non speaking order.
- g) That custom data of past 90 days import reveals and confirms stable prices of the commodity and enhancement is without any justification.
- h) That the Importer reserves his rights to submit evidences and further record at the time of personal hearing so called for



GROUNDS

- a) That the impugned valuation ruling 1341/2018 dated 16-11-2018 has been issued without considering the fact and evidences hence is not a speaking order and therefore completely malafide, arbitrary without jurisdiction and of no legal effect.

