

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/739/2016

Dated: 10<sup>th</sup> October, 2016

**Order in Revision No.250/2016 under section 25-D of the Customs Act, 1969  
against Valuation Ruling No.866/2016 dated 06-06-2016**

- 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. AHG (Pvt.) Ltd. & Other

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PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

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RESPONDENT

Date(s) of hearing

26-07-2016

For the Petitioners

Mr. Ather Chandana

For the Respondent

Mr. Abdul Majeed, Assistant Director  
Mr. Safdar Abbas, Principal Appraiser

This revision petition was filed under section 25-D of the Customs Act, 1969 against customs value determined vide Valuation Ruling No.866/2016 dated 06-06-2016 issued under section 25-A of the Customs Act, 1969, inter alia on the following grounds:

2. That the applicant is a sole proprietor of M/s AHG (Pvt.) Ltd. and is engaged in the business of import of merchandize of varied nature and their onward marketing in the local market for the past several years. The applicant is an income tax payee and enjoys credibility in the commercial circle in general and in the circle of importers in particular.

3. The Valuation department, vide above ruling has fixed Nivea brand deodorants (Body Spray) valuation to category 'C'. The other brand in category 'C' are high-end prestigious brands such as Burberrys, Bvlgari, Versace, Davidoff, etc. whereas, Nivea is a mass market consumer brand. As a result, the values of our body sprays got enhanced unjustifiably.

4. We will be obliged if you can kindly consider our case in view of above sighted facts and

allow assessment of Nivea brand as per declared values , which is already higher than most brands in the comparative product category.

5. The respondent department was asked to furnish comments to the arguments submitted by the petitioner in the case. Para wise comments on the petition are given as under:

Parawise Comment

6. It is submitted that contention of the importer is genuine. The value of Nivea brand body spray, placed in 'C' category was approved by the competent authority US\$ 3.90/kg instead of US\$ 4.25/kg. Copy of approved draft is placed on aside for kind perusal. This is typographical mistake, it may kindly be allowed for correction.

**ORDER**

7. I have examined the record of the case as well as written and verbal arguments put forward by the petitioners and respondent department. The Petitioner, Mr. Ather Chandana appeared and stated that during meeting their value of body spray of Nivea brand placed at 'C' category was agreed at US\$ 3.90/kg but was erroneously mentioned as US\$ 4.25/kg in Valuation Ruling No. 866/2016 dated 06-06-2016 . The respondent department also confirmed and verified the error and stated that it was a typographical error and recommended for correction of the same.

8. In view of the above facts, the customs values mentioned at column No. (7) S.No. (2) of table for Body Spray, Body Spray/Personal Deodorants/Anti Perspirant/ Body Deodorant /Stick/Roll-on (packed in other than glass bottles), category-C is fixed at US\$ 3.90/kg being a typographical error under section 25-D of the Customs Act, 1969. The custom values determined for all other items and categories will remain unchanged.

9. Being identical on facts and law point, this order shall apply mutatis mutandis to the following (01) petition.

S#	Petitioner's Name	File No.
1	M/s K.D Enterprises	DG(V)Val.Rev/740/2016

Sd/= **(Syed Tanvir Ahmad)**  
**Director General**

Registered copy to:

M/s AHG (Pvt.) Ltd.  
Plot No.104, Sector 27, Korangi Industrial Area,  
Karachi.

M/s K.D Enterprises  
Shop # 28 1<sup>st</sup> Floor National Market Shah Alam Market,  
Lahore.

Copy to:

1. Member (Customs), FBR, Islamabad.
2. Chief Collectors Customs Appraisalment (South)/Enforcement, Karachi/  
(North) Islamabad/ (Central) Lahore.
3. Collector, MCC Appraisalment (East/West)/Port M. Bin Qasim/ Preventive, Karachi.
4. Collector, MCC, Appraisalment/Preventive, Lahore/Quetta/Peshawar/Faisalabad/  
Sambrial/Multan/Hyderabad/Islamabad/Gilgit-Baltistan/Gawadar.
5. Director, Customs Valuation, Karachi/Lahore.
6. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading  
in One-Customs and WeBOC database.
7. Asstt. Director (Review), Karachi.
8. All Deputy/Assistant Directors (Valuation)
9. Guard File.

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