

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

\*\*\*\*\*  
RULING U/S 25A NO: 316

No.Misc/16/2010-V

Dated 13-05-2011

Note:

- i) The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty(30) days from the date of determination of customs value under this ruling.

The Collector of Customs, Model Customs Collectorate, (Appraisement/ PaCCS/Port Muhammad Bin Qasim & Preventive), Karachi/ Lahore/Sambrial (Silakot)/Faisalabad/Multan/Islamabad/Hyderabad/Queta/ Peshawar.

**SUBJECT : DETERMINATION OF CUSTOMS VALUE OF GRAPHITE CRUCIBLES UNDER SECTION 25A OF THE CUSTOMS ACT, 1969**

On receipt of representation from local manufacturer M/s The Asian Crucible Industries Lahore, regarding under invoicing in the import of Graphite Crucibles, an exercise was initiated to determine the customs value of imported Graphite Crucibles.

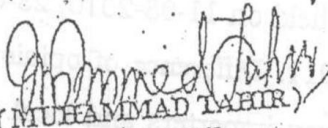
2. Meetings with the stake holders (manufacturers & importers) were held on 11-08-2010, 23-08-2010, 17-01-2011, 21-02-2011 and 10-03-2011. Difference of opinions regarding import value was witnessed between importers and local manufacturers. The importers insisted on acceptance of declared value whereas local manufacturers complained about massive under invoicing by the importers. Import data was examined but the same reflected an abnormal valuation trend and the same could not be relied upon as envisaged under Section 25(1), (5) and (6) of Customs Act, 1969. Prices prevailing in the local market were also verified which indicated that the Graphite Crucibles was being sold on



different prices. Average market price was worked out on the basis of prevailing market price under Section 25(7) of the Customs Act, 1969. International market price and cost of manufacturer were also examined under Section 25(8) of the Customs Act, 1969. Having considered all aspects, following Customs values have been determined under Fall Back Method as envisaged under Section 25(9) of the Customs Act, 1969:-

S.No.	Description of Goods	H.S.Code	Origin	Assessable Customs Value C&F.
(1)	(2)	(3)	(4)	(5)
01.	Graphite Crucibles	6903.1000 6903.9010 and other respective headings	China	US\$ 3.39/Kg
02	Graphite Crucibles	6903.1000 6903.9010 and other respective headings	Europe	US\$ 7.44/Kg
03	Graphite Crucibles	6903.1000 6903.9010 and other respective headings	All other origins.	US\$ 7.44/Kg

3. The aforesaid values have been determined under Section 25A of the Customs Act, 1969, for uniform implementation. All the clearance Collectorates are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher, the same shall be applied for assessment purpose. In terms of Section 25 of the Customs Act, 1969.

  
(MUHAMMAD TAHIR)  
DIRECTOR

Distribution:-

01. S.A to Chairman, Federal Board of Revenue, Islamabad.