



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East/ West) / Port Qasim / Preventive), Karachi / Lahore (Appraisement / Preventive) / Multan / Islamabad / Sambrial(Sialkot) / Faisalabad / Hyderabad / Quetta/ Peshawar/ Gawadar/ Gilgit-Baltistan

**DETERMINATION OF CUSTOMS VALUES OF POLISHED GRANITE SLABS
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING NO.667 / 2014)

No.Misc/09/2009-IV/V

Dated: March 31st, 2014

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969 the Customs values of Polished Granite Slabs are determined as follows:-

- Description of the valuation issue :** The Customs values of Polished Granite Slabs were determined under section 25-A of the Customs Act, 1969, vide Valuation Ruling No.315, dated 13-05-2011. With a view to reflect the current prices prevailing in the international market, an exercise to re-determine the Customs values of the subject goods under Section 25-A of the Customs Act, 1969, was initiated.
- Method adopted to determine Customs values:** Valuation methods provided in Section 25 of the Customs Act, 1969 were followed. Transaction value method provided in Sub-Section (1) of Section 25 was found inapplicable because requisite information under the law was not available. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined but not found applicable due to variable and unreliable values. Market inquiry was thus conducted under Sub-Section (7) of Section 25 and findings of market inquiry under Deductive Value Method as provided in Sub-Section (7) readwith Sub-Section (9) of Section 25 of the Customs Act, 1969, were adopted to arrive at the assessable values of Polished Granite Slabs.
- Stakeholders' participation in determination of Customs values :** Meetings were held with stakeholders on 03-02-2014, 17-03-2014 and 26-03-2014 to get their inputs.
- Customs Values of Polished Granite Slabs :** Polished Granite Slabs *hereinafter specified*, shall be assessed to duty / taxes at the Customs values mentioned against them in the Table below :-



S.No.	Description of goods	PCT Heading	Proposed PCT for WeBoc	Origin	Customs Values (C&F) USS / Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Polished Granite Slabs	6802.2300	6802.2300.1000	China/ India	0.30
02.	Polished Granite Slabs	6802.2300	6802.2300.1100	Others	0.35

- In cases where declared / transaction values are higher than the Customs value determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

6. **Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs values for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.
9. *This Valuation Ruling Supersedes Valuation Ruling No.315, dated 13-05-2011.*


(SURAIYA AHMED BUTT)
DIRECTOR

Copy for information to :-

1. S.A. to Chairman, F.B.R., Islamabad.
2. Member (Customs), F.B.R., Islamabad.
3. Director General, Customs Valuation, Custom House, Karachi.
4. Chief Collector of Customs, South (Appraisement), Custom House, Karachi.
5. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
6. Chief Collector of Customs (Central), Lahore.
7. Chief Collector of Customs (North), Islamabad.
8. Director General, Intelligence and Investigation, Islamabad.
9. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Director of Customs Valuation, Custom House, Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting the Valuation Ruling No.315, dated 13-05-2011 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st floor, Custom House, Karachi.
23. Guard File.