



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) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad /Hyderabad/ Quetta / Peshawar/ Gawadar/ Gilgit-Baltistan.

Determination of Customs Values of Polyester Suiting Fabrics
Under Section 25-A of the Customs Act, 1969

(VALUATION RULING NO. 784 / 2015)

No. Misc/02/2006-IV/7517

Dated 30-12-2015

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Polyester Suiting fabrics are determined as follows: -

2. **Background of the valuation issue:** The Valuation Ruling of Polyester Suiting Fabric was issued by this Directorate General vide Valuation Ruling No. 770 dated 5-11-2015. Subsequently various importers applied for revision of the Valuation Ruling before the Director General under Section 25-D of the Customs Act, 1969 on the grounds that the value of Pile Fabrics fixed by the Directorate General was on very higher side therefore needs immediate downward revision since this fabric is being used by the poor segment of the population in the upcountry. Besides a reference was received from the office of the Chief Collector of Custom(North),Islamabad vide C.No. CC(N)/Misc/66/215 dated 1-12-2015 enclosing therewith a market enquiry by the MCC, Islamabad and recommending therein downward revision of the value of pile fabric for being a low value item. During the review proceedings a reference was also received from MCC, Appraisement (East), Karachi No. SI/Misc/215/2015-DC (MIS) dated 2-12-2015 in which the Collectorate viewed that the value of Indian origin fabric be revised upward as the same is being imported from India by under invoicing the value thereby depriving the government from its legitimate revenue. In view of the aforementioned reasons, the Reviewing Authority passed the Order-In-Revision No.152/2015, dated 18-12-2015 in which the value of Pile Fabric was revised downward, the values of Polyester fabrics of all other kinds determined vide afore mentioned ruling have been maintained and the aspect of value of fabric of Indian and UAE origin has been remanded back to this Directorate for de-novo consideration.



3. **Stakeholders' participation in determination of Customs values:** In pursuance of the Order in Revision, a meeting was called of all stake holders on 29-12-2015 to re-determine value of polyester fabric imported from India and UAE. However, none of them attended the hearing.
4. **Method adopted to determine Customs values:** In view of the letter from MCC, Appraisement(East),Karachi, the value of the polyester fabrics of various kinds were checked from online sources and it was found that the values of fabric imported from India were ranging from US\$ 6-8/Kg. Therefore their values were re-determined and is shown in the **Annexure-A** to this Ruling. The values of all other origins are maintained and shown accordingly in the attached **Annexure-A**.
5. In cases where declared/ transaction values are higher than the Customs values 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 value 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 of this ruling, 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 may kindly be brought to the notice of Directorate General immediately.
9. *This ruling supersedes Valuation Rulings Nos.770/2015, dated 05-11-2015.*


(Manzoor Hussain Memon)
Director



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Annex-A to Valuation Ruling No. 784/2015							
C & F Customs Value US\$ Per KG							
S.No	Description of Goods	PCT	Proposed PCT for WeBOC	China	Indonesia, Malaysia, Thailand, Vietnam, Korea.	U.A.E, India(subject to importability conditions as laid down in IPO)	Europe, USA, Canada.
1.	Polyester Ladies Shirting/Suiting Fabric	5407.1000	5407.1000.1000	5.00	5.50	7.00	6.00
		5407.4200	5407.4200.1000				
		5407.4300	5407.4300.1000				
		5407.4400	5407.4400.1000				
		5407.5200	5407.5200.1000				
		5407.5300	5407.5300.1000				
		5407.5400	5407.5400.1000				
		5407.6100	5407.6100.1000				
		5407.6900	5407.6900.1000				
		5407.7200	5407.7200.1000				
		5407.7300	5407.7300.1000				
		5407.7400	5407.7400.1000				
		5407.8120	5407.8120.1000				
		5407.8200	5407.8200.1000				
		5407.8300	5407.8300.1000				
		5407.8400	5407.8400.1000				
		5407.9120	5407.9120.1000				
		5407.9200	5407.9200.1000				
		5407.9300	5407.9300.1000				
		5407.9400	5407.9400.1000				
		5512.1120	5512.1120.1000				
		5512.1900	5512.1900.1000				
		5512.9120	5512.9120.1000				
		5512.9920	5512.9920.1000				
		5512.9990	5512.9990.1000				
		5513.1120	5513.1120.1000				
		5513.1220	5513.1220.1000				
		5513.1320	5513.1320.1000				
		5513.1920	5513.1920.1000				
		5513.2100	5513.2100.1000				
		5513.2300	5513.2300.1000				
		5513.2900	5513.2900.1000				
		5513.3100	5513.3100.1000				
5513.3900	5513.3900.1000						
5513.4100	5513.4100.1000						
5513.4900	5513.4900.1000						
5515.1290	5515.1290.1000						
5515.9190	5515.9190.1000						
5515.9990	5515.9990.1000						
2.	Polyester Gents Shirting/Suiting Fabric	5407.1000	5407.1000.1000	5.00	5.50	7.00	6.00
		5407.4200	5407.4200.1000				
		5407.4300	5407.4300.1000				
		5407.4400	5407.4400.1000				
		5407.5200	5407.5200.1000				
		5407.5300	5407.5300.1000				



		5407.5400	5407.5400.1000				
		5407.6100	5407.6100.1000				
		5407.6900	5407.6900.1000				
		5407.7200	5407.7200.1000				
		5407.7300	5407.7300.1000				
		5407.7400	5407.7400.1000				
		5407.8120	5407.8120.1000				
		5407.8200	5407.8200.1000				
		5407.8300	5407.8300.1000				
		5407.8400	5407.8400.1000				
		5407.9120	5407.9120.1000				
		5407.9200	5407.9200.1000				
		5407.9300	5407.9300.1000				
		5407.9400	5407.9400.1000				
		5512.1120	5512.1120.1000				
		5512.1900	5512.1900.1000				
		5512.9120	5512.9120.1000				
		5512.9920	5512.9920.1000				
		5512.9990	5512.9990.1000				
		5513.1120	5513.1120.1000				
		5513.1220	5513.1220.1000				
		5513.1320	5513.1320.1000				
		5513.1920	5513.1920.1000				
		5513.2100	5513.2100.1000				
		5513.2300	5513.2300.1000				
		5513.2900	5513.2900.1000				
		5513.3100	5513.3100.1000				
		5513.3900	5513.3900.1000				
		5513.4100	5513.4100.1000				
		5513.4900	5513.4900.1000				
		5515.1290	5515.1290.1000				
		5515.9190	5515.9190.1000				
		5515.9990	5515.9990.1000				
3.	Polyester Ladies Net Fabric	5407.1000	5407.1000.1000	5.00	5.50	7.00	6.00
		5407.4200	5407.4200.1000				
		5407.4300	5407.4300.1000				
		5407.4400	5407.4400.1000				
		5407.5200	5407.5200.1000				
		5407.5300	5407.5300.1000				
		5407.5400	5407.5400.1000				
		5407.6100	5407.6100.1000				
		5407.6900	5407.6900.1000				
		5407.7200	5407.7200.1000				
		5407.7300	5407.7300.1000				
		5407.7400	5407.7400.1000				
		5407.8120	5407.8120.1000				
		5407.8200	5407.8200.1000				
		5407.8300	5407.8300.1000				
		5407.8400	5407.8400.1000				
		5407.9120	5407.9120.1000				
		5407.9200	5407.9200.1000				
		5407.9300	5407.9300.1000				
		5407.9400	5407.9400.1000				
		5512.1120	5512.1120.1000				
		5512.1900	5512.1900.1000				
		5512.9120	5512.9120.1000				
		5512.9920	5512.9920.1000				
		5512.9990	5512.9990.1000				
		5513.1120	5513.1120.1000				
		5513.1220	5513.1220.1000				



		5513.1320 5513.1920 5513.2100 5513.2300 5513.2900 5513.3100 5513.3900 5513.4100 5513.4900 5515.1290 5515.9190 5515.9990	5513.1320.1000 5513.1920.1000 5513.2100.1000 5513.2300.1000 5513.2900.1000 5513.3100.1000 5513.3900.1000 5513.4100.1000 5513.4900.1000 5515.1290.1000 5515.9190.1000 5515.9990.1000				
4.	Polyester Ladies Suiting Fabric (Knitted)	6005.2120 6005.2200 6005.2300 6005.2400 6005.3120 6005.3200 6005.3300 6005.3400 6005.4120 6005.42006 005.4300 6005.4400 6005.9090 6006.2200 6006.2300 6006.2400 6006.3120 6006.3200 6006.3300 6006.3400 6006.4120 6006.4200 6006.4300 6006.4400 6006.9090	6005.2120.1000 6005.2200.1000 6005.2300.1000 6005.2400.1000 6005.3120.1000 6005.3200.1000 6005.3300.1000 6005.3400.1000 6005.4120.1000 6005.4200.1000 6005.4300.1000 6005.4400.1000 6005.9090.1000 6005.2200.1000 6006.2300.1000 6006.2400.1000 6006.3120.1000 6006.3200.1000 6006.3300.1000 6006.3400.1000 6006.4100.1000 6006.4200.1000 6006.4300.1000 6006.4400.1000 6006.9090.1000	4.25	4.50	6.00	5.00
5.	Polyester Ladies Shirting/Suiting Fabric (Chenille/velvet,)	5801.2600 5801.2700 5801.3100 5801.3200 5801.3300 5801.3600 5801.3700 5801.9000 5804.1000 5804.2100 5804.2900 5809.0000 5907.0000	5801.2600.1000 5801.2700.1000 5801.3100.1000 5801.3200.1000 5801.3300.1000 5801.3600.1000 5801.3700.1000 5801.9000.1000 5804.1000.1000 5804.2100.1000 5804.2900.1000 5809.0000.1000 5907.0000.1000	5.00	5.50	7.00	6.00
6.	Polyester Pile fabric (knitted/narrow knitted)	6001.2290 6001.2990 6001.9290 6001.9990	6001.2290.1000 6001.2990.1000 6001.9290.1000 6001.9990.1000	3.75	5.50	6.00	6.00
7.	Polyester Fabric (Georgette Chiffon)	5407.1000 5407.4200	5407.1000.1000 5407.4200.1000	7.00	7.00	8.00	7.00



(20 to 27 Meter Per KG)	5407.4300	5407.4300.1000			
	5407.4400	5407.4400.1000			
	5407.5200	5407.5200.1000			
	5407.5300	5407.5300.1000			
	5407.5400	5407.5400.1000			
	5407.6100	5407.6100.1000			
	5407.6900	5407.6900.1000			
	5407.7200	5407.7200.1000			
	5407.7300	5407.7300.1000			
	5407.7400	5407.7400.1000			
	5407.8120	5407.8120.1000			
	5407.8200	5407.8200.1000			
	5407.8300	5407.8300.1000			
	5407.8400	5407.8400.1000			
	5407.9120	5407.9120.1000			
	5407.9200	5407.9200.1000			
	5407.9300	5407.9300.1000			
	5407.9400	5407.9400.1000			
	5512.1120	5512.1120.1000			
	5512.1900	5512.1900.1000			
	5512.9120	5512.9120.1000			
	5512.9920	5512.9920.1000			
	5512.9990	5512.9990.1000			
	5513.1120	5513.1120.1000			
	5513.1220	5513.1220.1000			
	5513.1320	5513.1320.1000			
	5513.1920	5513.1920.1000			
	5513.2100	5513.2100.1000			
	5513.2300	5513.2300.1000			
	5513.2900	5513.2900.1000			
	5513.3100	5513.3100.1000			
	5513.3900	5513.3900.1000			
	5513.4100	5513.4100.1000			
	5513.4900	5513.4900.1000			
	5515.1290	5515.1290.1000			
5515.9190	5515.9190.1000				
5515.9990	5515.9990.1000				



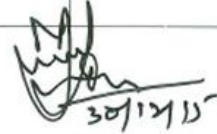
(Hafiz Muhammad Jokhio)
Valuation Officer



(Shamim Iqbal)
Principal Appraiser



(Nausheen Riaz Khan)
Deputy Director



(Dr. Muhammad Nadeem Memon)
Additional Director



(Manzoor Hussain Memon)
Director