

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACH

File No. DG (V)/Val.Rev/68/2017

Dated 26th September, 2018

Order in Revision No. 34/2018 Under Section 25-D of the Customs Act, 1969
against Valuation Ruling No. 1062/2017 dated 01-03-2017

- 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. Ghazali Brothers & Others

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

16-05-2017 and 15-08-2018

For the Petitioners

Mr. Ahmed Ghazali
Mr. M. Afzal
Mr. Muhammad Arif
Mr. Muhammad Haris

For the Respondent

Mr. Iqbal Kalyar, Principal Appraiser

This revision petition was filed under Section 25-D of the Customs Act, 1969 against Customs values determined vide Valuation Ruling No.1062/2017 dated 01-03-2017 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. That the applicant M/s. Ghazali Brothers is one of the regular importers of above commodities since last so many years. The applicant enjoys high esteem amongst all trade bodies (including KCCI) and amongst business circles doing business of above commodities.
3. That the Director Customs Valuation invited us as well as traders and stakeholders to appear in meeting held on 28.02.2017 and advised them to produce all relevant supporting documents regarding finalization of customs assessed value of above commodities.
4. That we appeared in meeting with the traders / stakeholders appeared in above scheduled hearing alongwith all relevant supporting documents as well as discussed above matter in length.

5. That the traders/ stakeholders raised main issue regarding finalization of Customs assessed value of following items:

Serial No of V/R # 1062	Item Description
5	3 Way Stop Cocks without Tube
6	3 Way Stop Cocks with Tube (10 CM)
7	Spino Soft Needle
11	Digital Sphygmonano Meter
12	Medical Sphygmonano Meter
13	Thermometer (Oral Type)
14	Thermometer (Flat Type)

6. That the Valuation Department issued Valuation Ruling No. 1062/2017, Dated 01-03-2017 vide letter no. Misc/12/2017-IX/581, dated 01-03-2017.

7. **GROUND**S

1) That we do not agree with the above Valuation Ruling because the same seriously harms the interest of the applicant.

2) That the above Valuation Ruling indicates above items mainly discussed during the course of meeting whereas at the other hand 09 other items added.

That no market enquiry was conducted as well as the Valuation Rulings issued without justifying the current international markets scenario where the price stands much lower than the same proposed in Valuation Ruling.

4) That above Valuation Ruling issued arbitrarily at sole discretion of Valuation Department.

5) The method adopted to determine the Customs values for assessment is against the several orders passed by the Honorable High Court of Sindh at Karachi, which clearly directed that Section 25 of the Customs Act, 1969, must be applied in sequence.

6) That the supplier of above commodities are ready to make shipment of above goods afresh at much lower prices than the Customs values for assessment proposed in above Valuation Ruling.

8. **PRAYER**

Keeping in view of the infirmities and deviation from practices of past Valuation Ruling, the applicant prays as follow:

a. The Valuation Ruling No. 1062/2017 dated 01-03-2017, required to be revised and the same re-issued in the light of the prices currently prevailed in international markets so that assessment of Customs values of above commodities may be completed at fair level smoothly in future.

b. That the Section 25 of the Customs Act, 1969, should be applied in sequence to get the correct values for above commodities.



