

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACH

File No. DG (V)/Val.Rev/29/2018

Dated 11th October, 2018

**Order in Revision No. 39 /2018 under Section 25-D of the Customs Act, 1969
against Valuation Ruling No. 1296/2018 dated 25-04-2018**

- 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. Choice Asia International Company
M/s S. S. Corporation

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

31-07-2018

For the Petitioners

Mr. S.A.Sattar
Mr. Noman

For the Respondent

Mr. Amanullah Soomro Dy.Director
Mr. Abdul Hameed, Principal Appraiser

These revision petitions were filed under Section 25-D of the Customs Act, 1969 against Customs values determined vide Valuation Ruling No.1296/2018 dated 25-04-2018 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. **M/s Choice Asia International Company**

- i) That M/s Choice Asia International Company gratefully introduces our self as a manufacturer/ importer of general household products including Disposable Razors etc. We always tried our best to the people of our nation. We have significantly improved ourselves to provide better quality products at best economical price in Pakistan.
- ii) That the purpose of the submission of this letter towards your kind honor is a request to kindly review the subject Valuation Ruling as Valuation Ruling number 1296/2018 of Disposable Razors under PCT 8212.1000, 8212.2000 & 8212.9000.

iii) That before the detail discussion it is very important to mention here that, the reason taken by the respondent Director regarding the determination of Customs values of Razor and Parts should be discuss as below.

Determination of Valuation Ruling

i) That the respondent Director in Valuation Department increase the values of razor parts without any justification even the respondent ignore all the manufacturing process cum expense occurred to make disposable razor in finish form.

ii) That the respondent Director discuss the PCT/HS Code which is not the matter of the respondent even the PCT can be decided by the assessment officer but the values of the parts can be treated by the respondent.

iii) That the respondent Director also ignores the facts that the disposable razor parts even from the start of the import always assessed in kgs but the respondent Director mentioned it separately in pieces under this ruling which is unjustified at all.

iv) During the determination we completely provided all the documentation along with machinery pictures and the material used to make the razor in to finish form but the respondent director fully ignored this fact even didn't give his fair intention on our submission.

In this Valuation Ruling the respondent Director discussed the representative of M/s. S.S Corporation who requested to mention HS Code separately in fresh ruling even the person as mention above is not an importer of this item even he was unable to show his import, sale invoice or any relevant documents to his defence but the respondent Director only on verbal discussion of the concern person changed the H.S code which is not the matter of respondent.

vi) During the determination we provided all the superior court order cum decision regarding the determination of razor parts which also decides the PCT of the said items but the respondent Director didn't treat it at all.

GROUNDS

a. That the impugned order is illegal, arbitrary, unjust, ex-parte and without any lawful authority and, as such, is liable to be set aside with immediate effect.

b. That the superior court in so many judgments have ruled and observed that the determination of the import value should be on the basis of transaction value as provided under sub-Section (1)(a) of the Customs act, 1969, however. If the conditions stipulated under sub-Section (1) (a) of Section 25 are not fulfilled or an importer is crossing sub-Section (1) (a) the other sub-Sections of Section 25 of the act to be followed in sequential manner. The hon'ble Sindh high court in its judgment reported as PTCL 2008 CL 457 has ruled as under:

"4. After a hearing the leaned counsel. We observed that through the comments filed in the petition by the respondent that they have made up their mind to avail the department ruling given in the document. Dated 27.12.2006, therefore, no useful purpose will be served if the

