

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACH

File No. DG (V) Val.Rev/27/2019 /2800

9th January, 2020

Order in Revision No. 03 /2020 Under Section 25-D of the Customs Act, 1969 against Valuation Ruling No. 1394/2019 dated 17-10-2019

- 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. M.M. Traders & Others

..... PETITIONER

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

04-12-2019, 20-12-2019

For the Petitioners

Mr. Murad, Mr. Shahzad, Mr. Asad Ali,
Mr. Bilal Zahid, Mr. Abid Nisar

For the Respondent

Mr. Hamood-ur- Rehman P.A

This revision petition was filed under Section 25-D of the Customs Act, 1969 against Customs Value determined vide Valuation Ruling No. 1394/2019, dated 17-10-2019 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. We are engaged in the business of paper, paperboard and related products and are one of the major stakeholders associated in this business in Pakistan.
3. Being aggrieved by and dissatisfied with the impugned valuation Ruling No.1394/2019 Dated 17-10-2019 being order in "rem" issued by the Director, Directorate General of Customs Valuation, Karachi which is void ab initio, unjust, arbitrary, illegal to the extent of determination of Customs values of in the Table-A and Table-B of Ruling No. 1394/2019 below :-



S.#	Description	Specificati on	PCT Heading	PCT for WEBOC	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Non-Carbon Releasing Paper Coated Front & Back	In sheet	4809.2000	4809.2000.1000	China	1.420
				4809.2000.1100		
2	Non-Carbon Releasing Paper Coated Back	In sheet		4809.2000.1200	China	1.400
3	Non-Carbon Releasing Paper Coated Front	In sheet		4809.2000.1300	China	1.400

(Art Card/Card Board/Paper and Light Weight Coated Papers)

S #	Description	PCT Heading	PCT for WEBOC	Origin	Customs Value (C&F) US\$/Kg
(1)	(2)	(4)	(5)	(6)	(7)
1	One/both side Coated Art Card/Board with Kaolin (China Clay) or other inorganic substances or any other kind of coated.	4810.1990 4810.9900	4810.1990.1000	China	0.770
			4810.9990.1000		
			4810.1990.1200	Korea	0.790
			4810.1990.1200		
			4810.1990.1300	Japan	0.770
2	Coated Art Paper In Sheets both side with Kaolin (China Clay) or other inorganic substances or any other kind of coated paper	4810.1310 4810.1390	4810.9900.1300	Europe	0.850
			4810.1990.1400		
			4810.9900.1400		
			4810.1990.1500	Others	0.790
			4810.9900.1500		
3	Lightweight Coated Papers	4810.2200	4810.1310.1200	Korea	0.760
			4810.1390.1200		
			4810.1310.1300	Japan	0.740
			4810.1390.1300		
4	Other	4810.2900	4810.1310.1400	Europe	0.820
			4810.1390.1400		
4	Other	4810.2900	4810.1310.1500	Others	0.760
			4810.1390.1500		
3	Lightweight Coated Papers	4810.2200	4810.2200.1000	All Origins	0.760
4	Other	4810.2900	4810.2900.1000	All Origins	0.770

4. We being affected would like to file this revision petition and prayed that this authority would be pleased to call for the records & Proceeding of the learned Respondent in exercise of revision powers provided u/s 25-D and set aside the impugned Valuation Ruling for determination of



