

**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACH**

File No. DG (V)/Val.Rev/35/2019

09/15

March, 2020

**Order in Revision No. 09 /2020 Under Section 25-D of the Customs Act, 1969 against Valuation Ruling No. 1407/2019 Dated 02.11.2019**

- 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. Brothers Pen Company and others

..... PETITIONER

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

27-02-2020

For the Petitioners

M/s. Brothers Pen Company & others,

For the Respondent

Mr. Nadeem Sheikh, Valuation Officer

This revision petition was filed under Section 25-D of the Customs Act, 1969, against Customs Values determined vide Valuation Ruling No. 1407/2019 Dated 02.11.2019 issued under Section 25-A of the Customs Act, 1969, inter alia, on the following grounds:

2. Being aggrieved by and dissatisfied with the Valuation Ruling No. 1407 of 2019 dated 02.11.2019, the petitioner prefers this revision petition under Section 25-D of the Customs Act, 1969, before this learned Authority on the following facts and grounds, namely:

3. **FACTS**

1. That on 02-11-2019 Director Valuation Custom House, Karachi issued a Valuation Ruling No.1407/2019 for stationery items, the import value of the stationery items are still high. We have the same problem, as we were facing on last Ruling No. 1379/2019 dated 27-06.2019, Ruling No. 1182 dated 16 June, 2017 and Order in Revision No. 416/2017 dated 18 December 18, 2017.

The request of all importers in last meeting to revise the valuation as per fair import value and for purpose of this, we had submitted before all the documents i.e samples, bank transaction documents, Invoices, packing lists, import GDs, export GDs, price work back, local market sales prices and bills.



3. That the worthy Director has re-determined the value of the impugned goods, vide its Valuation Ruling No. No.1407/2019 dated 02 November, 2019, without considering the transactional values of the applicant under Section 25(1) of the Customs Act, 1969 and issued the values under section 25(7) and Section 25(9) of the Customs Act, 1969 as same practice which they have on previous Ruling NO. 1379 dated 27-06-2019, 1182/2017 dated 16-06-2017, 868/2016 dated 961/2017 dated 11-11-2016 and 09-06-2016.

4. **GROUND**S

A. That the Director has also ignored the transactional values of the importers under section 25(1) of the Customs Act, 1969, and determined the values of the goods in his own assumption and presumption, where as there is no any confusion about the similar item values etc. as discussed in our last meeting and they have agreed about this.

B. That while re-determining the impugned values the learned Director has not considered the LC documents, commercial invoice, bill of lading and export GDs of the exporter clearly shows that the transactional values of the Stationery Items.

C. The detail of items is in following detail:-

| Serial | Item Description                            | PCT       | Origin | VR- 1407  |
|--------|---|-----------|--------|-----------|
| NO.12  | COLOR PENCIL HALF IN CARD BOX PACKING.      | 9609.1000 | CHINA  | 0.0150/PC |
| NO.14  | COLOR PENCIL FULL SIZE IN CARD BOX PACKING. | 9609.1000 | CHINA  | 0.0294/PC |

|       |  |           |       |          |
|-------|--|-----------|-------|----------|
| NO.16 | BLACK LEAD PENCIL WITH AND WITHOUT RUBBER TIP IN BULK PACK.      | 9609.1000 | CHINA | 0.024/PC |
| NO.17 | BLACK LEAD PENCIL WITH AND WITHOUT RUBBER TIP IN RETIAL PACKING. | 9609.1000 | CHINA | 0.026/PC |

D. That Hon'ble Apex Court of Pakistan in the case of Ms. Zymotic Diagnostic International, C.P# 434-K/2005, has clearly held that the fixation of value must be in a sequential order in line with the spirit of Section 25 as well as GATT Rules, operative Para of ruling of Supreme Court is as

under:

*"Section 25 of the Customs Act Authorizes and officer of the customs department to reject the declared value of a consignment imported in Pakistan and to assess the same. Section 25 lays down various modes in which the officials of the customs department are required to proceed*



