

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACH

File No. DG (V)/Val.Rev/34/2019/3030.

21st April, 2020

Order in Revision No. 15 /2020 Under Section 25-D of the Customs Act, 1969, against Valuation Ruling No. 1423/2019 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. T.S. Plastic & Paper & Others

..... PETITIONER

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

24-02-2020, 05-03-2020

For the Petitioners

Mr. Sohail Sarwar, Mr. Abdul Rehman, Mr. Adil Kamdar, Mr. Yahya Marfani, Mr. Abid, Mr. Saud, Mr. Waqar Ahmad, Mr. Javed Iqbal Butt

For the Respondent

Mr. Abdul Hameed, Principal Appraiser,
Mr. Nadeem Sheikh, Valuation Officer

This revision petition was filed under Section 25-D of the Customs Act, 1969, against customs value determined vide Valuation Ruling No. 1423/2019, 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. 1423/2019 issued vide No. C.No.misc/13/2013-III/2548 dated 02.11.2019 respectively by the respondent (hereinafter referred to as the impugned Ruling), the applicant begs to prefer this petition inter-alia on the following facts and grounds:-

3. FACTS

1. That the applicant is an importer of wall papers.
2. That the applicant is engaged in the above business since last many years.
3. That the applicant imports the said items from different countries.

4. That the above item is being imported by the applicant against different values determined by the supplier.
5. That the applicant duly files the import documents for assessment and release of goods on the declared value as provided by the suppliers.
6. That it is pertinent to mention here that the margin of net profit is already at a very low extent after payment of all duties, taxes and other charges.
7. That the applicant shocked to know that the respondent has arbitrarily and unlawfully issued the impugned ruling by enhancing the value on a very higher side.
8. That the applicant time and again approached the respondent in this regard but all efforts have been come fruitless.
9. That the implementation of the impugned ruling is not possible for the applicant as the same are at a very large extent and the applicant is not in a position to continue his business of import of said item in presence of these high values, harsh in nature.
10. That the applicant having no other alternate or option knocks the door of this respectable authority for determination of fair values of the above mentioned item, hence this petition on the following grounds:-

4. **GROUND**S

1. That the impugned ruling is vague, absurd, unlawful, discriminatory and arbitrary and is liable to be set aside/quashed immediately.
2. That the respondent has not considered all the aspects of the matter and passed the impugned ruling without consulting the actual and relevant importers of the said item violating the procedure envisaged in section 25 of Customs Act, 1969.
3. That it is also mentioned here that the said ruling is very much harsh and the values determined in the impugned ruling will definitely damage the legal, lawful and peaceful business of the importers of the said item.
4. That it is also pertinent to mention here that the values determined in the impugned ruling will open a door for the smugglers to smuggle the said item through illegal manners and means which will not only damage the business of the real importers but will also deprive the government from its legitimate revenue.
5. That the perusal of the impugned ruling reveals that the same have been determined on some illogical pleas and having no touch and fact with the market.
6. That it is also mentioned here that the so called market survey and other aspects on the basis of which the impugned ruling has been issued are baseless and having no concerned with the actual market criteria.
7. That it is pertinent to mention here that no actual representative of the importers of the said item have been consulted neither any genuine market survey has been conducted.
8. That the impugned ruling is based on all countries basis which itself is against the norms of justice.
9. That the values determined through this impugned ruling is impossible for the applicant as the margin of net profit is at a very low level due to competition of different kinds of manners and it is not possible for the applicant to bear the expenses and to gain even a little profit.
10. That in all the impugned ruling is not implementable and is liable to be reviewed and considered as instead of weight (kg), it is now based on length (square meter) thereby increasing the Customs value to double.
11. That the review petition is well within the prescribed period of time as provided in the Customs Act, 1969.



