

GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACH

File No. DG (V) Val.Rev/06/2021

1574

Dt: 13 August, 2021

**Order in Revision No. 23 /2021 under Section 25-D of the Customs Act, 1969  
against Valuation Ruling No.1510/2021 Dated: 08-02-2021**

- 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 Pak Madina Hardware Store & Others

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PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

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RESPONDENT

Date(s) of hearing

03-06-2021

For the Petitioners

Mr.Ghulam Sh. Advocate - Franklin Associates  
Mr. Fahad  
Mr. Ghulam Yasin Consultant  
Mr. Hashim Jaffrani  
Mr. Ismail Yusuf  
Mr.Sabeen Salman  
Mr.Tariq  
Mr.Abdul Wahid  
Mr.Noman Shakeel  
Mr.Zeeshan  
Mr.Gulzar Bilal

For the Respondent

Mr Shahdad Khan Mari, Principal Appraiser  
Mr Altaf Hussain Mangi, Valuation Officer

This revision petition was filed under Section 25-D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1510/2021 dated 08.02.2021 issued under Section 25-A of the Customs Act, 1969. The petitioner has made the following submissions:

1. **M/s Pak Madina Hardware Store C/O Ghulam Yasin Consultant**

“Being aggrieved and dissatisfied with the Valuation Ruling No.1510/2021 dated 08.02.2021, values determined by the Director of Customs Valuation Custom House Karachi in relation to the Valuation of Different types of Hard ware items such as Knob Handle Door Lock, Door Handle, etc, determined under Section 25-A of the Customs Act 1969. Being dissatisfied, the above-named appellant is filing this Revision Application on the following points

Facts of the case

- i. That the appellant is a reputed regular commercial import of Different types of Hardware items such as Knob & Handle Door Lock etc. The appellant is duly registered with the Sales Tax and Income Tax department under the business title of M/s Pak Madina Hardware Store. The appellant is discharging his liabilities under the various laws and has contributing huge sums to National Exchequer by way of payment of applicable duties and taxes. The Appellant in due course of his business undertakes imports specifically from and other countries
- ii. That the respondent have been entrusted by the Legislature through the enactment of section 25-A, 25-D of the Customs Act, 1969 to efficiently and properly exercise the powers contained therein for the lawful determination of customs values of goods imported into Pakistan for determination of customs duties and taxes and to act in a quasi-judicial capacity upon inter alia receipt of review Application under section 25-D of the Act, 1969.



That the Respondent has unlawfully arbitrarily, determined the values of various kinds of Hardware items of various types vide Valuation Ruling No 1510 of 2021 (referred as impugned Valuation Ruling) The respondent Director has acted in grave violation of powers conferred thereupon and thereby causing serious harm and loss to the Appellant and other importers of similar trade. This is a clear violation of the dictates of the law including sections 25 and 25-A of the Act, 1969,

- iv. That prior to the issuance of the impugned valuation ruling, Valuation Ruling bearing No 1206/2017 dated 08.2017 was in field. The import valuation of all types of Knob & Handle, Door Lock, Door Handler, Entrance Lock, Night Latch etc were covered under smooth valuation which can be observed through 90 days date for the relevant point of time. Therein categories for each type of above referred imported goods were determined individually as per their respective type and origins. Method of valuation was accepted by both the importers as well as the Clearance Collectrates Although the values previously determined were higher than the actual, rate at which the imported goods were available in the international market (Transactional values). Such difference was not prohibitive and exceptionally detrimental to the local trade hence was acceptable for the purposes of valuation. However, after a lap of reasonable time the respondent Director initiated proceedings for re determination of values of above referred goods. It is worth mentioning that no any hearing notice was received by the Appellant nor any meeting was held in the Directorate of Valuation. Contrary to the stance taken by the Directorate vide

