

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS (VALUATION)
CUSTOM HOUSE, KARACHI

File No. DG (V) Val. Rev/45/2021/468.

Dated 14th May, 2022

Order in Revision No. 37/2022 under Section 25-D of the Customs Act, 1969,
against Valuation Ruling No. 1560/2021 Dated: 29-10-2021

M/s Abdul Sattar & Company

PETITIONER

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

30-03-2022, 21-04-2022 & 10-05-2022

For the Petitioners

Barrister Asad Khan

For the Respondent

Mr. Shahdad Khan Mari, Principal Appraiser

This revision petition was filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1560/2021 dated 29.10.2021, issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:



2. Being aggrieved by and dissatisfied with the Valuation Ruling No. 1560/2021 dated 29.10.2021 (hereinafter 'the impugned Valuation Ruling'), 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 the Petitioner is engaged in the import of, inter alia, Bitumen Membrane / Ezogam, from various origins, including Iran. The Petitioner scrupulously discharges its liabilities under the various laws and has contributed huge sums to National Exchequer by way of inter alia, diligent payment of duties and taxes.

2) That the Respondent Director has been entrusted by the Legislature through the enactment of Section 25A of the Customs Act, 1969, to diligently, efficiently and properly exercise the powers contained therein for the lawful determination of customs values of goods imported into Pakistan. The Petitioner is seriously aggrieved by the acts of the Respondent Director, whereby it has unlawfully, arbitrarily, without making a determination, and on an ex-parte basis fixed the values of the aforesaid Bitumen Membranes

3) Vide Valuation Ruling No. 1560/2021. The Respondent Director has acted in grave violation and excess of the powers conferred thereupon. Such actions are causing serious harm and irreparable loss to the Petitioner.

4) That the instant controversy has arisen as a result of the Respondent's Intentional departure from their statutory duties. Accordingly, the Petitioner is seriously aggrieved by the act of the Respondent, whereby the Respondent unlawfully, arbitrarily, and without carrying out any determination in accordance with the law, fixed the customs values of Bitumen Membrane of all origins vide the impugned Valuation Ruling No. 1560/2021 dated 29.10.2021. The Respondent Director has

acted in grave violation and excess of the powers conferred thereupon, and has issued the impugned Valuation Ruling which is patently in conflict with the express provisions of the Act, 1969, the principles of natural justice and the fundamental rights of the Petitioner enshrined in the Constitution of Pakistan, 1973. Such actions are causing serious harm and irreparable loss to the Petitioner.

5) That issuance of the impugned Valuation Ruling has resulted in serious harm and loss to the Petitioner as well as other stakeholders in the local industry. The actual price paid payable for the imported goods remains significantly lower than the value unlawfully fixed through the impugned Valuation Ruling, however, despite the patent illegalities therein, the Respondent has deemed the impugned Ruling fit for the purposes of assessment of imported consignments of the said Bitumen Membranes. The Petitioner submits a brief background to the issue as follows.

6) That under the scheme of the Act, 1969, the assessment/valuation of imported goods is carried out either under Section 25 of the Act, 1969, or under Section 25A r/w Section 25 of the Act, 1969. In terms of Section 25A of the Act, 1969, customs/assessable values of imported goods are determined in advance by the Respondent through the issuance of a valuation ruling issued after strict adherence to the methods of valuation laid down in Section 25 of the Act, 1969. Any determination not in accordance with and supported by the provisions of Section 25 of the Act, 1969, is considered a mere fixation, which is impermissible under the law.

7) That, as such, the assessment of the said Bitumen Membranes imported by the Petitioner was previously carried out in terms of Section 25 of the Customs Act, 1969, i.e. on the basis of the transaction value or, in appropriate cases, on the basis of the clearance/import data of the ninety (90) days prior to import.

8) That to demonstrate the values at which the Petitioner undertakes its imports, and the prices actually paid/payable for Bitumen Membranes of Iranian origin, import evidences are attached herewith. The Petitioner presents copies not only of the goods declarations which evidence the transaction values of such consignments, but also import documents as well as evidence of payment for such consignments, as well as sales invoices. Copy of the Goods Declaration along with documents is attached.

9) That as is also enumerated herein below, while the prices for the said Bitumen Membranes remain under assessment in a prejudicial fashion, the remedial action taken in this regard by issuance of the impugned Valuation Ruling is seriously lacking. Although the Respondent has purported to carry out some determination as per the provisions of Section 25A of the Act, 1969, the contents of the impugned Ruling clearly evidence the fact that no such determination has been carried out insofar as it is relevant to the imports of the Petitioner.

10) That in fact, the Respondent has not even said anything about Bitumen Membranes of the origin from which the Petitioner undertakes its imports. Instead of carrying out a lawful exercise, the Respondent has merely fixed values for the various items listed in the impugned Ruling, while issuing a simple value for all origins not specifically mentioned by titling such entry as "Others". It is submitted at the outset that such approach is unlawful, unsustainable and repeatedly deprecated by the superior courts. Furthermore, such action is impermissible under the law and is highly destructive of the lawfully operated business of the Petitioner. Such acts directly result in the assessment and demands of amounts of customs duties and allied taxes which are otherwise not leviable under the law and, hence, are transgressive of the Constitution of Pakistan, 1973.

11) That unsurprisingly, however, the Respondent did not grant any opportunity of being heard to the Petitioner whereas the values have been fixed without any prior determination and in a manner contrary to the law. As evident from paragraph 5 of the impugned Ruling, even the purported determination under sub-Section (9) of Section 25 of the Act, 1969, was carried out in respect of China, UAE and Japan origin, whereas no determination has been carried out for the remaining origins. As the impugned Ruling itself demonstrates, the values of origins other than those listed therein cannot possibly be assumed to be identical. Indeed, the record evidences that values of such origins are not the same.



12) That without prejudice to the foregoing, the impugned Ruling was issued by the Respondent in terms of sub-Section (9) of Section 25 of the Act, 1969, while unlawfully refusing to carry out any determination in terms of the preceding methods of valuation provided under Section 25 of the Act, 1969. In doing so, the Respondent arbitrarily, unlawfully and without any lawful excuse fixed customs assessable values.

13) That in addition to the foregoing, it is submitted that due to the unlawful fixation of values of the said Bitumen Membranes and non-determination of the actual price paid/payable for the said Bitumen Membranes at the time of import into Pakistan, the process of litigation vis-à-vis said Bitumen Membranes shall continue unabated, and that it is imperative that a proper and lawful determination be carried out strictly in accordance with the Act, 1969, the Rules, 2001, framed there under and the dicta of the Hon'ble Superior Courts.

14) That as can be demonstrated, the price actually paid/payable for the said Bitumen Membranes remains significantly lower than the value unlawful, illegally and arbitrarily fixed through the impugned Ruling by the Respondent Director, and the demonstrated value is the determinable and correct value for the purposes of assessment of consignments of the said Bitumen Membranes imported by the Petitioner.

15) That without prejudice to the foregoing, it is submitted that the impugned Valuation Ruling is not sustainable on a legal plane in addition to being, inter alia, misconceived on the factual plane in light of the foregoing submissions. While it is an undisputed fact that the Respondent Director has not carried out any determination for the said Bitumen Membranes of the aforesaid origins, it is submitted that the Respondent Director has acted in dire contradiction to and has flouted the provisions of Section 25 of the Act, 1969; the Respondent Director has given unlawful reasons while refusing to adhere to the sequentially provided methods of valuation in Section 25 and has invoked sub-Section (9) thereof only in order to justify values which have been arrived at in an arbitrary manner which is alien to the Act, 1969.



16) That, under the Act, 1969, and the Customs Rules, 2001, the Respondent Director was required to act in a strict manner while considering the application of each method of valuation provided under Section 25 of the Act, 1969. Further, as required by the aforesaid provision, the Respondent Director needed to state lawful grounds for rejecting any particular method of valuation as being not applicable as given under the Act, 1969, whereas the Respondent Director has failed to provide any such grounds.

17) That it is imperative to note that any determination not on the basis of sub-Sections (4) & (5) of Section 25 of the Act, 1969, is contrary to the scheme of the Act, 1969.

18) That the Respondent Director has incorrectly rejected the methods of valuation contained in Section 25 of the Act, 1969. As to sub-Section (1) of Section 25 of the Act, 1969, the Respondent No. 2 merely deemed it inapplicable without any cogent reasons having been provided there for. The Respondent utterly and miserably failed to consider the declared values in the imports over the previous ninety (90) days, which evidence the actual prices payable/paid for imports.

19) That without prejudice to the foregoing, it is submitted that as to sub-Sections (5) & (6) of Section 25 of the Act, 1969, the Respondent Director has refused to apply the same in spite of the fact that irrefutable evidences created there under and fully applicable for the purposes of determination are in the knowledge and possession of the Respondent Director. It is evident from the contents of the impugned Valuation Ruling that the Respondent Director did not have any lawful reason to reject application of methods of valuation contained in sub-Sections (5) and (6) of Section 25. Firstly, the Respondent Director has failed to appreciate that sub-Sections (5) and (6) envisage two separate, independent methods of valuation, wherein sub-Section (5) requires consideration of identical goods being assessed by the respective Collectorates, evidence whereof is provided hereinabove.

Concomitantly, where no identical goods are available as envisaged in sub-Section (5), the Respondent Director must invoke sub-Section (6) of Section 25 of the Act, 1969, where under similar goods and values thereof have to be considered.

20) That instead, however, the Respondent Director has given a bald statement to the effect that the said sub-sections could not be "... solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. Information available was, hence, found inappropriate." While the Respondent Director has made the foregoing bald statement, it has absolutely failed to state as to what the actual information/data was and how the same would lead to inapplicability of sub-Sections (5) and (6) of Section 25 of the Act, 1969. Without prejudice to the foregoing, the Respondent has failed to refer to even one specific item covered by the impugned Ruling wherein such issue was faced, or that what the found values were.

21) That in fact, it is submitted that the statement of the Respondent Director with respect to sub-Sections (5) and (6) of Section 25 are relevant considerations for the purposes of a determination under sub-Section (9). However, as its own statement shows, this task was neither carried out nor could it be, rendering the entire purported determination unlawful, illegal, arbitrary and mala fide.

22) That furthermore, the Respondent has failed to highlight the specific provisions of sub-Sections (5) and (6) which make application of the same redundant in the absence of such information, which is evidently available.

23) That thereafter, the Respondent Director has stated as to sub-Section (7) that a market enquiry was conducted, however, purportedly "... it was found that the determination of Customs value could not be based solely on this method either." It is also pertinent to note that while no evidence has been provided to substantiate that an actual market enquiry was conducted, even then it is evident that values of the said Bitumen Membranes could not be lumped together in the manner done in the impugned Valuation Ruling.

24) That without prejudice to the preceding, the Respondent Director had a positive obligation to ensure that market survey was conducted, and values and categories of goods generated in the manner found in a lawful survey. A lawful survey would, of course, be one which is strictly compliant with the law, including conduct of stakeholders, at the same commercial level and quantities at the first stage after import, etc.

25) That while 'determining' values under the impugned Ruling, the Respondent No. 2 ignored the sequential methods of valuation contained in Section 25 of the Act, 1969, and, in a patently arbitrary and whimsical manner, chose Section 25(9) of the Act, 1969, as the appropriate instrument of 'determination' of values. It is submitted that the Respondent No. 2 has utterly failed to adhere to the provisions of the Act, 1969, and has failed to elucidate any cogent reasons for not applying/following the methods of valuation preceding sub-Section (9) of Section 25 the Act, 1969.

26) That, without prejudice to the foregoing, it is submitted that the Respondent No.2 has even failed to properly follow the dictates of Section 25(9) of the Act, 1969, and has misused the provisions thereof in an attempt to justify unlawful fixation of values of the said Bitumen Membranes. The Respondent has, in fact, used sub-Section (9) of Section 25 of the Act, 1969, in order to issue a list of values which is neither reflective of the actual transaction values at which Bitumen Membranes are available in the international market, nor is permissible under the law in such a manner.

27) That, although sub-Section (9) of Section 25 of the Act, 1969, permits a flexible application of the preceding methods of valuation, the Respondent has implemented the same in order to fix arbitrary values which are alien to the prices paid / payable for Bitumen Membranes at the time of import into Pakistan. The Respondent has failed to elaborate the 'flexible manner' in which the valuation methods were supposedly applied. The Respondent was under a positive duty to identify the provisions of Section



25, which were flexibly applied in arriving at the values purportedly determined in the impugned Valuation Ruling.

28) That it is reiterated that the Respondent has failed to provide reasons in conformity with Section 25 of the Act, 1969, as to why the methods of valuation laid down in sub-Sections (1), (5), (6), and (7) were not followed. As to sub-Section (9), the Respondents have not even attempted to state why determination proceedings were limited thereto. This by itself is an incurable defect in the impugned Valuation Ruling, which is, therefore, liable to be immediately set aside.

29) That, in addition to the above, it is submitted that the Respondent Director, while undertaking such an exercise for the determination of values of the said Bitumen Membranes, was required to strictly adhere to the provisions of the Customs Act, 1969, as well as the Customs Rules, 2001, and apply those in a transparent, judicious and lawful manner in determining the values of the said Bitumen Membranes. The Respondent Director, however, while causing serious prejudice and harm to the Appellant, completely ignored the dictates of the Act, 1969, as well as the Rules, 2001, and, instead, fixed values of the said Bitumen Membranes in an entirely arbitrary, capricious and unreasonable manner, as has been demonstrated herein.

30) That in view of the foregoing, it is submitted that the values for the said Bitumen Membranes fixed through the impugned Ruling by the Respondent Director are absolutely unsustainable, being, inter alia, contradictory, unreflective and motivated/monopolistic on the factual plane while being highly illegal and unlawful on a legal plane. The values of said Bitumen Membranes have been fixed by the Respondent Director without any determination whatsoever.

31) That the actions of the Respondent Director are in stark contrast to and in utter disregard for, inter alia, the fundamental rights of the Petitioner as enshrined in the Constitution of Pakistan, 1973, including Articles 4, 8, 10A, 18, and 25A, thereof.

32) That, in light of the preceding factual narration, the Petitioner prefers this petition on, inter alia, the following grounds, namely.



4. **GROUND**

- A. That the impugned Ruling 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 impugned Ruling fails to determine any values for Bitumen Membranes from the origins the Petitioner purchases its consignments.
- C. That the impugned Ruling has been issued in a manner impermissible by the law. It is contrary to the provisions of Section 25 of the Act, 1969.
- D. That in spite of the provisions of sub-Section (5) and (6) of Section 25 of the Act, 1969, the impugned Ruling is ignorant of the import data and assessment carried out at the time of import of the said Bitumen Membranes.
- E. That without prejudice to the foregoing, the impugned Ruling has also failed to adhere to the provisions of sub-Section (9) of Section 25 and the relevant rules, as has been enumerated hereinabove.
- F. That the slipshod manner in which the impugned Ruling has been issued is also visible from the fact that the Respondent evidently forgot to state on which date the impugned Ruling has been issued.
- G. That the Petitioner craves leave of this learned Authority to prefer further grounds at the time of arguments.

5.

PRAYER

In light of the preceding narrations, the Petitioner prays of this Hon'ble Authority that this petition may be allowed, and.

(a) *Declare that the impugned Valuation Ruling No. 1560 of 2020 dated 29.10.2021 issued by the Respondent Director is ultra vires of the Constitution of Pakistan, 1973, the Customs Act, 1969, the Customs Rules, 2001, and the same is arbitrary, illegal and mala fide.*

(b) *Set aside the impugned the impugned Valuation Ruling No. 1560 of 2021 dated 29.10.2021, being violative of the methods set out in Section 25 of the Customs Act, 1969 and Rules made there-under.*

(c) *Restrain the officers of the Respondent and all the clearance Collectorate of the goods from applying the impugned Valuation Ruling No. 560 of 2021 dated 29.10.2021, till the final disposal of this review petition.*

(d) *Grant any other relief deemed just and appropriate in the circumstances of the case.*

(e) *Grant cost of the petition.*

2. The respondents were asked to furnish comments to the arguments submitted by the petitioner in the case. Para-wise comments on the petition are given as under:-



BRIEF OF THE CASE

Representations were received from M/s Roofline (Pvt) Ltd. & others that Bitumen Membrane is being cleared at lower values. Due to lack of uniformity of assessments at different Collectorates, this Directorate General was requested to determine its customs value under Section 25A of the Customs Act, 1969. An exercise was initiated in this Directorate General to determine customs values of subject goods in terms of Section 25A of the Customs Act, 1969 and after detailed working this Directorate General determined the customs values of subject goods in terms of Section 25A of the Customs Act, 1969 and Valuation Ruling 1533/2021 dated 27.05.2021 issued as per law.

PARAWISE COMMENTS

In reply to the contents of the instant Revision Petition, parawise comments on behalf of Respondent are submitted as under:-

Para (1&2) Need no comments as it pertains to introduction of importer.

Para (3 to 10) Not Agreed. It is submitted that the customs values in the impugned Valuation Ruling have lawfully and justifiably been determined in terms of Section 25(9) of the Customs Act, 1969, for uniform assessment all over the country by notifying minimum customs values. Further, declared value of the consignment is not reliable and not acceptable in terms of Section 25 (1) of the Customs Act, 1969, in presence of Valuation Ruling available under Section 25-A of the Customs Act, 1969. The Valuation Ruling is exhaustive which is always taken for assessment purpose in cases where the declared value is on lower side. The Valuation Ruling has been issued under Section 25-A of the Customs Act, 1969 by considering the

clearance data, market information/survey, international/ local prices of raw material which are being used in formation of Bitumen Membrane.

Para (11) Denied. Meetings with all stakeholders, trade bodies including representatives of clearance Collectorates were held in this Directorate General on 22-06-2021, 06-07-2021 & 12-10-2021. The importers / stakeholders were requested to submit their proposals / suggestions as well as following documents before or during the course of stakeholders' meeting so that Customs value could be determined.

Para (12 to 24) Denied. It is submitted that while issuing the Valuation Ruling for any imported commodity under Section 25-A, the Director of Customs Valuation has been empowered to exhaust all the valuation methods i.e. Sub-Sections (1) (5) (6) (7) (8) & (9) of Section 25 of the Customs Act, 1969 sequentially. It is submitted that customs values for issuance of Valuation Rulings are properly determined in terms of sub-Sections (1) to (9) of Section 25 of the Customs Act, 1969, sequentially. However, the word "whichever is applicable" as used in sub-Section (1) of Section 25A gives discretion to the competent authority to adopt the method as suited to the determination of value under Section 25-A of the Act, which may or may not be applied in a sequential manner. In addition to it prices of raw material and freight have also increased internationally/locally.

Para (25 to 32) Denied. It is submitted that impugned Valuation Ruling has been determined sequentially by following all valuation methods as provided in Section 25 of the Customs Act, 1969, and giving reasons for rejection thereof. After exhausting sub-Sections (1) to (9) of Section 25, the customs values have been determined in terms of sub-Section (9) of Section 25 of the Customs Act, 1969, for uniform assessment all over the country. It is submitted that the impugned Valuation Ruling issued after considering the representation of the petitioners and view point of all the stakeholders. All the stakeholders were asked to furnish relevant documents so as to enable that forum to verify the truth and accuracy of their contentions but no corroboratory import documents were provided by any of them. No evidence was placed on record to indicate any deviation from the existing laws / provisions as envisaged in Section 25 read with Section 25-A of the Customs Act, 1969, has been occurred. The petitioners could not substantiate their claim with supporting documents on record. No supporting documents/evidences have been provided by the Appellants to reject department's views and in support of their contention. As such Valuation Ruling No.1560/ 2021, dated 29-10-2021 has lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969.



GROUNDS

Para (A to G) Denied. It is submitted that impugned Valuation Ruling has been determined sequentially by following all valuation methods as provided in Section 25 of the Customs Act, 1969, and giving reasons for rejection thereof. After exhausting sub-Sections (1) to (9) of Section 25, the customs values have been determined in terms of sub-Section (9) of Section 25 of the Customs Act, 1969, for uniform assessment all over the country. It is submitted that the impugned Valuation Ruling issued after considering the representation of the petitioners and view point of all the stakeholders. All the stakeholders were asked to furnish relevant documents so as to enable that forum to verify the truth and accuracy of their contentions but no corroboratory import documents were provided by any of them. No evidence was placed on record to indicate any deviation from the existing laws/provisions as envisaged in Section 25 read with Section 25-A of the Customs Act, 1969, has been occurred. The stakeholders were asked to furnish relevant documents so as to enable that forum to verify the truth and accuracy of their contention but no corroboratory import documents were provided by any of them. No

evidence was placed on record to indicate any deviation from the existing laws/provisions as envisaged in Section 25 read with Section 25-A of the Customs Act, 1969, has been occurred. The petitioners could not substantiate their claim with supporting documents on record. No supporting documents/evidences have been provided by the Appellants to reject department's views and in support of their contention. As such Valuation Ruling No.1560/2021, dated 29-10-2021 has lawfully and justifiably been issued in terms of Section 25-A of the Customs Act, 1969.

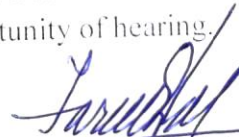
PRAYER

- a. In view of above narrated facts, it is submitted that the petitioner is required to get clear the goods as per Valuation Ruling issued under Section 25A of the Customs Act, 1969, which is legal and lawful. The Valuation Ruling No.1560/2022, dated 29-10-2021 has lawfully been issued after considering all the facts and figures and after following valuation methods sequentially. As such the same may be allowed to hold field for uniform assessment all over the country. The prices of raw material and freight have also been increased internationally. Moreover, at the time of exercise of Section 25A and meetings, the petitioner did not provided requisite import documents to the respondent in support to justify their contention which are essentially required for determination of customs values.
- b. In the light of above submissions and factual position, the under reference petition being not maintainable is liable to be dismissed and rejected accordingly.

ORDER

3. On the date of hearing both the petitioner and the Respondent Department were heard in detail. The record of the case was scrutinized wherein, at the outset it was observed that the petitioner was not heard by the Valuation Authority (in terms of Section 25A) while determining Customs value under Section 25 of the Customs Act, 1969. It is a well settled principle of law that an individual whose rights are being affected must be given an adequate opportunity to defend his case. Since in this case, the petitioner was not provided with a fair opportunity at the time when the Respondent Department was conducting proceeding under the aforementioned statutory provisions, the ensuing proceedings thus suffer from procedural impropriety which is an abject and clear violation of the principles of Natural Justice.

4. Be that as it may, it is ordered to set aside impugned Valuation Ruling alongwith directions to the Respondent Department to determine the value of the said items i.e. Bitumen Membrane, afresh, on merit and in accordance with law, after giving the appellant a fair opportunity of hearing.


(Dr. Faqeed Iqbal Qureshi)
Director General

Registered copy to:

M/s. Abdul Sattar & Company,
C/o G.A. Jahangir & Associates,
Office No. 401, 4th Floor, Clifton Centre, Block-5, Clifton, Karachi.

Copy to:

- 1) The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Intelligence and Investigation (Customs)-FBR, Islamabad.
- 3) The Director General (Reforms & Automation), Custom House, Karachi.
- 4) The Director General, PCA& Internal Audit, Custom House, Karachi.
- 5) The Director General, IOCO, Custom House, Karachi.
- 6) The Director General, Transit Trade, Custom House, Karachi.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Enforcement (Central), Custom House, Lahore.
- 9) The Chief Collector of Customs Appraisement, (Central), Custom House, Lahore.
- 10) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 11) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 12) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 13) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 15) The Director, Directorate of Customs Valuation, Lahore.
- 16) The Collector of Customs, Collectorate of Customs, (Appraisement - West / Appraisement - East / Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore / Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit -Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan/ Exports (Port Muhammad Bin Qasim / Custom House), Karachi.
- 17) The Secretary (Valuation & Audit), Federal Board of Revenue, Islamabad.
- 18) All Additional Directors / Deputy Directors / Assistant Directors, Customs Valuation, Karachi
- 19) Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC Database System.
- 20) Guard File.

