

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

File No. DG (V) Val.Rev/51/2021/186.

Dated 18th February, 2022

Order in Revision No. 15 /2022 under Section 25D of the Customs Act, 1969,
against Valuation Ruling No.1575/2021 Dated: 30-11-2021

M/s. Plasma Water Technology & Others

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PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

.....

RESPONDENT

Date(s) of hearing

30.12.2021 and 25.01.2022

For the Petitioners

Kh. Tanvir Ilahi
Mr. Arif Farooq
Mr Humayun Afzal
Mr Ali Hanif
Mr M. Yosaf
Mr. M. Ashfaq
Mr Idrees Qureshi
Mr M. Kaiser Janjua

For the Respondent

Mr. Shamaz, Valuation Officer

This revision petition was filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1575/2021, dated 30.11.2021, issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

"That the facts/law necessitating the filing of titled revision petition stem from the issuance of the impugned valuation ruling by the Respondent under section 25-A bearing No.1575/2021 dated 30.11.2021 in respect of the S.No.1 to 8 (RO Membrane Tap Water assorted sizes whereby the respondent in exercise of his authority has determined the customs value of USA, Euro, Korea and Chinese origin and Sr.No. 8 to 13 Ultra Filtration (UF) Module sizes 45 to 80 of all origin.

That the petitioner through the instant Revision petition agitate the issuance of impugned valuation ruling on the strength of arbitrariness, without reasoning and non-following step by step mandatory provisions in violation of Section 25 and 25-A of the Customs Act, 1969 inter alia on the following grounds amongst others:-

GROUND S.

That it is the law as framed under WTO that the procedure envisaged under section 25-A can only be resorted to after following the procedure laid down in section 25 of the Customs Act, 1969. As per Section 25 of the Act, transaction value is the price actually paid or payable for the goods when sold for export to Pakistan. As per section 25(5) if the transactional value of the imported goods cannot be determine under sub-section (1) it shall subject to rules be the transactional value of identical goods sold for export to Pakistan. As per sub-section (6) if the transaction value of imported goods cannot be determined under sub-section (5), it shall subject to rule be the transaction value of similar goods sold for export to Pakistan. If the aforesaid sub section (1), (5), (6) cannot be restored to for the purposes of

determining the customs value of imported goods, the Act devices further methods of determining the said customs value of the imported goods in the form of the 'Deductive Value' method (sub section 7) but in utter disregard the respondent travelled beyond the boundaries as envisaged in sequential order, jumped at section 25(9) of the Act and determined the values under the impugned valuation ruling arbitrarily in an unlawful manner. The Valuation Department is bound to apply the aforesaid methods in a sequential manner after due application of mind and by giving reasons as to why the particular method chosen was adopted and the reasons why the preceding applicable methods were not applied. As bulk of evidential data under section 25 (5) is available on record. None of the ingredients are present in the instant case. The impugned Ruling is liable to be set aside on this ground alone.

That the impugned valuation ruling is bereft of any reasons and violative of section 24-A of the General Clauses Act, 1897. Although the ruling purports to have applied the 'Fall Back Method' under section 25(9), there is not indication as to how the same has been applied and whether any other preceding method was applicable, and if so, why it was not applied. The impugned ruling is clearly an attempt to transform the "determination" permissible under section 25-A to an impermissible "fixation" of value.

That the Valuation Ruling No. is ex-facie illegal, discriminatory, sketchy and arbitrary, which alleges that a survey in terms of section 25(7) of the Customs Act, 1969 was carried out but due to wide variation could not be exclusively relied on the deductive value method as envisaged under section 25(7) of the Customs Act, 1969 and the determined the values under section 25(9) of the Customs Act, 1969 in utter disregard to the valuation methods mentioned above and without following the dictum of law, as countrywide clearance data of identical goods was available when this unlawful valuation has been determined under section 25(9) of the Customs Act, 1969, however yet again the findings have not been disclosed for the reasons best known to the department. As is evident from the contents of said Valuation Ruling number stakeholder/petitioner based at Lahore was summoned for any meeting to give their view point with record and samples and the whole exercised has been made on the back of the stakeholders/petitioners arbitrarily by the Respondent. This is obviously not enough for preparing a valuation ruling, which is most likely to be made applicable on dozens or hundreds of the importer. The discussion made in the valuation ruling is hypothetical, not a single reference has been given in support of the claim of compilation of inquires and calculation of necessary deductions etc. Further it speaks of the findings of the investigation but there is no specific mentioning as to what was the result of said investigation directly. The entire languages based upon general discussion without being particular and direct on issue. The valuation ruling speaks of non-acceptance of transportable value of identical and similar goods with discussion in one sentence that the data of identical/similar goods reflects an abnormal trend, which logically/legally not valid in the eye of law it should have been based upon proper discussion and reference to the value of said time. Neither the unit price has been mentioned nor its retail price in the market has been identified. The method in facts is again the same repetition. The Honourable Lahore High Court in the case of M/s. M.A.H Trades Vs. D.C. Customs set-aside the order based on such type of valuation ruling. PTCL 2010 CL 95.

That the impugned valuation ruling issued by the Respondent offends the mechanisms postulated in Section 25(5) of the Customs Act, 1969 in that as is spelt out from the impugned valuation ruling is the most apt and appropriate mode in determining the customs value of the items as from his own showing there was ample sufficient evidential data of identical goods available with the Respondent to arrive at a just invoking from the purposes of determining the customs value by invoking the parameters laid down in Clauses a, d, e and f of sub section 13, the customs value of the imported goods shall be the lowest such transaction value adjusted as necessary in accordance with Clauses b and c. Since the modalities as referred to above, duly caters for the contingency. Hence, without following the mandate of aforesaid provisions. The Respondent could not have bypassed and parried the afore-noted sub section (5) by merely declaring that the said sub-section could not be relied upon. The subjective discretion exercised by the aforementioned Respondent is violative of the mandate of the Section 24-A of the General Clauses Act, 1897, besides violative of the principles of natural justice. No mention, whatsoever, except, abnormal valuation trend" has been made in support of the observation and the no finding has been recorded to this effect. The said usage of the terms is alien to the aforementioned sub-section and the Respondent could not have employed the same in the exercise of his executive power.

That another observation made by the Respondent in declaring non-applicability of sub-section (5) & (6) of Section 25 of the Customs Act, 1969 is tantamount to perfunctory exercise of executive power in that neither the reference of the local market has been made nor the petitioner or the persons concerned were associated at the time of making the purported market survey. Likewise, the day, week, month has also not been mentioned. Similarly, it has also not been stated that the market survey was carried out by the Respondent himself or if any, through his subordinate. The survey report has also not been particularized, the different prices of the aforesaid items has also not been specifically mentioned or narrated, in material particular. To sum it all, the so called market price obtained during the local market survey has also not been specified. Similarly, the market price quotation (wholesaler and retailer) has also not been given but has determined the values of impugned goods arbitrarily under section 25(9) of the Customs Act, 1969 without disclosing the relevant details for arriving at such determined values, hence, the observation made by the Respondent while discarding the above said sub-section is illegal, arbitrary, unreasonable and perverse to the actual facts and figures in computing the customs value.

That the current valuation during will open the gates of smuggling as it has been determined at very high value in unreasonable and arbitrary manner.

That bulk of evidential data of identical/similar goods reflects that item (1 to 9) of the impugned Valuation Ruling No.1575/2021 dated 30.11.2021 is being assessed at Lahore and Karachi Appraisement Collectorate Size 2x10" @US\$ 0.30/pc Net Weight Per Pc 0.225Grm, Size 2x20" @US\$ 0.60/pc Net Weight Per Pc 0.51Grm, Size 4x40" @US\$ 17/pc Net Weight Per Pc 3.20Kgs, Size 8x40" @US\$ 25/pc Net Weight Per Pc 12Kgs, Size UF Module 45" @US\$ 18/pc Net Weight Per Pc 2.40Kgs, etc and Sr.No. 10 to 13 evidential data is available all over the Pakistan. The said valuation ruling based on hypothetical values is on much higher side being issued arbitrary to punish the stakeholders that **no one attended the meeting hence is not valid/legal in the eye of law**. The said valuation ruling is without reasoning, without mentioning as to how they reached that conclusion and without giving opportunity of being heard to the petitioners the ruling cannot be sustained. CL 457 PTCL 2008 Book No.98 and PTCL 2008 CL 545.

That Article (1) when read alongwith Article (8) creates the entire universe of method of determination of customs valuation through transaction value method. Customs Valuation based the transaction value method is largely based on documentary input from the importer. If the customs value of the imported goods cannot be determined under the provisions of article (1), the customs value shall be the transaction value of identical goods sold for export to the same country of importation and exportation at or about the same time as the goods being valued. If the customs value of the imported goods cannot be determined under the provisions of article (1) & (2), the customs value shall be the transaction value of similar goods sold or exported to the same country of importation and exported at or about the same time as the good being valued. If the customs value fo the imported goods could not be yet determined under the provisions of articles 1 through 6, inclusive, the agreement requires that the customs values to be determined using reasonable means consistent with the principles and general provisions of the implementation agreement read with article vii of GATT, 1994 on the basis of data available in the country of importation. That it is brought to the kind notice of the Honourable Director General that the identical goods i.e. Sr.No.1 to 13 of the valuation ruling evidential data country wide is available but the respondent in deviation to the available data at his own determined the value of Sr.No.1 to 8 and 9 to 13 at abnormally higher side arbitrarily in an unlawful manner without following the sequential order in terms of Section 25 & 25-A of the Customs Act, 1969 read with Customs Rules 2001. Reliance in this can also be placed in the case of Sadia Jabbar Vs. Federation of Pakistan PTCL 2014 CL 537, further reliance can be placed in the case of Danish Jehangir Vs. Federation of Pakistan 2016 PTD 702 and PTCL 2020 CL 492. All the evidences and arguments will be putforth before the Honourable Director General Valuation at the time of personal hearing.

PRAYER.

In view of the circumstances read with factual/legal aforementioned details, it is respectfully prayed that the titled revision petition may kindly be graced with acceptance and the impugned valuation ruling may be set-aside at the earliest in the best interest of natural justice.

Any other relief as deemed appropriate in the circumstances of the title review petition may also be granted."

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:-

"PARAWISE COMMENTS

Recently some importers of Reverse Osmosis (RO) Membrane and Ultra Filtration (UF) Module (RO) have complained about gross under invoicing in the import of Water Filtration (RO) Membrane and Modules mainly on the ground that the values of the subject goods are traded in the international market at higher side. The import data also reflects considerable variation in import values. Therefore, an exercise to determine Customs Values of the subject goods afresh was initiated. A meeting was held on 15-09-2021 with stakeholders. The participants were requested to submit following documents, so that correct customs values could be determined :-

Invoices of imports made during last three months showing factual value

Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.

Copies of contracts made / LCs opened during the last three months showing value of item in question and ;

Copies of Sales Tax paid Invoices issued during last four months showing the difference in price to substantiate that the benefit of difference in price was passed on to the local buyers.

The requisite documents were submitted by the participants and detailed discussion viz international and local prices of the subject item along with various specifications thereof. Accordingly, after exhausting all valuation methods as envisaged under Section 25 of the Customs Act, 1969, customs values of under reference goods were determined in terms of Section 25(9) of the Customs Act, 1969, for uniform assessment all over the country vide Valuation Ruling No.1575/2021 dated 30-11-2021 accordingly.

Para-(1) *Need no comments.*

Para-(2) *It is submitted that the contents of Para-(2) are denied to the extent 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, which always prevails upon the declared value, which in turn is not proof of exact transactional value. Assessments are being made as per said Valuation Rulings all over the country but only the under reference petitioner is aggrieved.*

Para-(3) *Not denied. However, it is submitted that customs values in the 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 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.

G R O U N D S

Para-(a&b) : *Not Agreed. 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 Subsections 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. Moreover, it is submitted that it is not necessary that the transaction value of the petitioners must be accepted by the Customs authorities. According to the provisions of Section 25 of the Customs Act, 1969, the burden of proof that the declared transaction values are fair lies upon the importer who may justify their declarations through documentary evidences.*

Para-(c) : *Denied. It is respectfully submitted that the customs value of under reference goods had been determined strictly in accordance with the provisions of Section 25 of the Customs Act, 1969. Moreover, the petitioners, on the other hand, did not submit the requisite corroboratory import documents or any evidence to substantiate their cause of grievance and to enable this forum to verify the truth and accuracy of transaction value of the applicant. As per Rule-109 of the Valuation Rules issued under SRO No.450(I)/2001, dated 18-06-2001 (Chapter-IX), in the absence of valid import documents, the burden to prove the of transaction value shifts to the importers / applicants. As such the same is not against the principles of laws rather the same is based on factual ground realities.*

Para-(d & e) : *It is respectfully submitted that the impugned Valuation Ruling was issued after thorough investigation and all aspects were considered. In this regard it is submitted that this Directorate General has determined the minimum customs values vide Valuation Ruling No.1575 / 2021, dated 30-11-2021 for level playing field and for uniform assessment all over the Customs Stations of the country. Provisions of Section 25(1) to 25(9) were duly exhausted while determining and issuing the said Valuation Ruling. Import data of previous 90 days was analysed and evaluated and after gathering all information, the customs values have been determined in terms of Section 25(9) of the Customs Act, 1969, vide above referred Valuation Ruling for uniform assessment all over the country. It is further submitted that the Petitioner has simply claimed for the acceptance of their declaration but did not submit any tangible documents in support to justify their declarations disclosing full and accurate details relating to the value of the imported goods as per Para-108 of Customs Rules, 2001. As such in presence of the clear Valuation Ruling in the field, transaction value cannot be accepted in absence of any relevant import evidences and documents etc.*

Para-(f & g) : *Denied. It is submitted that the customs value of under reference goods been determined strictly in accordance with the provisions of Section 25 of the Customs Act, 1969. Moreover, the petitioners, on the other hand, did not submit requisite import documents or any evidence to substantiate their cause of grievance and to enable this forum to verify the truth and accuracy of transaction value of the applicant. As per Rule-109 of the Valuation Rules issued under SRO No.450(I)/2001, dated 18-06-2001 (Chapter-IX), in the absence of valid import*



documents, the burden to prove the of transaction value shifts to the importers / applicants. As such the same is not against the principles of law rather the same is based on factual ground realities. The said Valuation Ruling No.1575 / 2021, dated 30-11-2021 has lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country.

Para-(h) : Not Agreed. It is submitted that the Petitioners have simply claimed for the acceptance of their declaration but did not submit any tangible documents in support to justify their declarations disclosing full and accurate details relating to the value of the imported goods as per Para-108 of Customs Rules, 2001. As such the transaction value cannot be accepted in absence of any relevant import evidences and documents etc. However, the said Valuation Ruling No.1575 / 2021, dated 30-11-2021 has lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country. It is respectfully submitted that it is not mandatory for Customs to accept each and every transactional value. As such the transaction value cannot be accepted in absence of any relevant import evidences and import documents etc. in terms of Para-108 of the Customs Rules, 2001. It is further submitted that the meeting with stakeholders was held on 15-09-2021 which was duly attended by the commercial importers as well as official bearers / representatives of the concerned Association. The participants as well as the Association were requested to provide the documents like copies of contracts made / LCs, Sales Tax Paid Invoices to substantiate their contention of decrease in market prices. Yet they did not provide required documents before meeting. Again during the meeting the participants were requested to submit :-



Invoices of imports made during last three months showing factual value

Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.

Copies of contracts made / LCs opened during the last three months showing value of item in question and ;

Copies of Sales Tax paid Invoices issued during last four months showing the difference in price to substantiate that the benefit of difference in price was passed on to the local buyers.

Instead of furnishing any documentary evidence about downfall in prices in international market, they relied upon their rhetoric of decline in international market prices. They were repeatedly requested to furnish sales tax invoices alongwith monthly sales tax return filed with Inland Revenue Department as sales tax invoices are authentic document to ascertain local market price and as the Customs has authority in terms of Sub-Section (11) of Section 25 of the Customs Act, 1969, to call any documents to satisfy themselves about the truthfulness or accuracy of any information or declaration made to Customs for valuation purpose. None of them submitted sales tax invoices alongwith monthly sales tax return, on one excuse or the other. Since the matter was lingering on, it was decided to proceed on merits in the light of available record as well as local market enquiry conducted by the Department.

PRAYER


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 25-A of the Customs Act, 1969, which is legal and lawful. The

Valuation Ruling No.1575/2021, dated 30-11-2021 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 assessment made on the basis of Valuation Ruling is correct and petitioners are liable to pay duty / taxes as per Valuation Ruling. On the other side the petitioner failed to furnish the requisite documents particularly copies of Sales Tax Paid Invoices issued during the last four months showing the values of suppliers (excluding duty & taxes) to substantiate their contentions. 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.

In view of above, it is respectfully prayed that the said Valuation Ruling may be allowed to hold field for assessment, being lawful and valid. Further, transaction value cannot be accepted in absence of any tangible import documents. As such no relief is warranted to be given to the petitioners and assessments are liable to made as per said Valuation Ruling.

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

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4. Hearings in the case were held on 30-12-2021, 25-01-2022 and 08-02-2022 on which dates the petitioners and the respondent department were heard in detail. The petitioners contended that the value of their product as determined by the respondent department in respect of their products does not depict their correct values in the international markets, which is distinctly on the lower side. Besides agitating that the method adopted by the department were inconsistent with the sequential methodology prescribed under Section 25 of the Custom Act, 1969, their main concern was that they had not been consulted in the stakeholder consultations conducted by the department prior to issuance of the impugned ruling. .
 5. The departmental representative (D.R.) stated that the prevailing market trends were fully observed and were considered during the exercise held under Section 25A of the Customs Act, 1969. Moreover, the D.R. elaborated the process of how each method was tested and finally reached to adopt Section 25(9) for the determination of the Customs value. However in response to the petitioners claim that they were not issued any notices to attend the stakeholder consultations, the D.R.'s reply was inconclusive. To clarify the situation, the official record was called for and examined wherefrom it was apparent that the notices had not been issued to any of the petitioner or even to their respective Chamber(s)/associations.
 6. After listening to the detailed discussions/ arguments of both the parties and perusal of the case record, it is apparent that the appellants were not heard by the competent authority while issuing the impugned Valuation Ruling under Section 25A of the Customs Act, 1969. It is well settled principle of law that an individual whose rights are being affected must be given adequate opportunity to defend his case. Since in the instant case, the applicant was not provided with a fair opportunity the ensuing proceedings thus suffer from procedural impropriety which is violative of the principles of natural justice. Accordingly, it is ordered that the impugned Valuation Ruling No. 1575/2021 dated 30.11.2021 be set aside and the case is remanded back to the Director of Customs Valuation for deciding afresh on merit and in accordance with law as well as giving the stakeholders, a fair opportunity of hearing in terms of Section 25A of the Customs Act, 1969 within the legal domain of Section 25 of the ibid Act, within thirty days. The petitions are accordingly disposed off.

7. Being identical on facts and law points, this order shall apply, *mutatis mutandis*, to following (09) petitions:

1. M/s. Aqua Fine Corporation,
2. M/s. AYLA Traders,
3. M/s. S.A. Traders,
4. M/s. Rising Star Traders,
5. M/s. Rain Soft Water Treatment System,
6. M/s. Flowmatic Water Technologies,
7. M/s. HydroGig Partner,
8. M/s. Multiply International Co.
9. M/s King Star Traders.



(Dr. Fareed Iqbal Qureshi)
Director General

Registered copy to:

M/s. Plasma Water Technology,
3-A, Ferozpur Road, Mozang Chungi Lahore.

M/s. Aqua Fine Corporation,
79-Kamran Apartments, Ferozepur Road, Ichra, Lahore

M/s. AYLA Traders,
Shop No.5, Jan Muhammad Arcade 93, Near Ichhra Road, Lahore.

M/s. S.A. Traders,
Head Office: House No.25/A, Main Sabzazar Colony, Bosan Road, Multan,

M/s. Rising Star Traders,
15/3, Ferozepur Road, Lahore.

M/s. Rain Soft Water Treatment System,
Head Office: 209-B, Raja Center, Main Boulevard, Gulberg, Lahore.

M/s. Flowmatic Water Technologies,
88 Rassol Park, Shama Road, Lahore.

M/s. HydroGig Partner,
86-M, Quaid-e-Azam, Industrial Estate, Kot Lakhpat, Lahore.

M/s. Multiply International Co,
17-A, Main Ferozepur Road, Lahore.

M/s King Star Traders,
Office No.345-E, 346, 3rd floor, Star City Mall, Abdullah Haroon Road,
Saddar, Karachi South Saddar Town, 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, Islamabad.
- 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) Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC Database System.
- 19) Deputy Director (Revision), Customs Valuation, Karachi
- 20) All Deputy Directors / Assistant Directors, Customs Valuation, Karachi
- 21) Guard File.

