

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

File No. DG (V)/Val.Rev/03/2022/372.

Dated 14th April, 2022

Order in Revision No. 30 /2022 under Section 25D of the Customs Act, 1969
against Valuation Ruling No. 1590/2022 dated 18-01-2022

M/s. Royal Trade Impex& Others

PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

17-03-2022

For the Petitioners

Mr. Hamza
Mr. Omer Khalid
Mr. Omar Khan
Mr. Zafar Iqbal
Mr. Aslam Nathani
Mr. M. Hanif Pochi
Mr. Wali Muhammad

For the Respondent

Mr. Iqbal H. Kalyar, Principal Appraiser

This revision petition was filed under Section 25D of the Customs Act, 1969 against Customs values determined vide Valuation Ruling No.1590/2022 dated 18-01-2022 issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

"Being highly aggrieved and extremely dissatisfied with the impugned valuation ruling No. 1590/2022 dated 18-01-2022 for Sweet Corn , Canned Pineapples & Fruit Cocktail issued by the Director valuation, Directorate of valuation department which is arbitrary, incorrect, unjust and illegal, the Petitioner being the affected person who is the importer of goods i.e. Sweet Corn , Canned Pineapple & Fruit Cocktail prefers to file this revision petition under Section 25-D of the Custom Act, before the Honorable Authority and pray that honorable authority would be pleased to call for the records and proceedings of the learned Respondent in exercise of revision powers U/S 25-D and set aside the impugned valuation ruling/determination of customs value after examining the legality and correctness of the same on the following facts and grounds namely.

FACTS

- 1- That the petitioner M/s. ROYAL TRADE IMPEX is registered and regular importer of Sweet Corn , Canned Pineapple & Fruit Cocktail since last many years and clearance is obtained against fair declaration with a respectable reputation and record of law abiding and tax compliance company who believes in fair practice of business
- 2- That Respondent Director valuation has issued the impugned valuation ruling which is arbitrarily adjudged on presumptive/hypothetical value and issued in hurry totally

ignoring the standard of transaction value, in violation of section 25 of the custom Act 1969 and custom rules 2001.

- 3- *That the most crucial thing which has been ignored while determination of impugned valuation is that increase in prices of general commodity and essential in the present circumstances will increase the prices to general consumers and poor persons who shall be the worst sufferer and this is against the policy of government and an extra burden to common man and poor people and hence petitioner is aggrieved by the action of respondent*
- 4- *That as regards the para 3 of the impugned Valuation ruling, it is a crucial disclosure that invoices are manipulated which is again incorrect as in presence of valid valuation ruling value cannot be suppressed hence all contents of para 3 are in correct and irrelevant and don't make a valid reason for revision of valuation ruling and further more it is also incorrect that transactional value method found inapplicable whereas on the contrary custom assessment department is releasing the goods declarations by application of valuation ruling without any difficulty or complain from the trade.*
- 5- *Without prejudice to the above , it is submitted that contents of paragraphs also not containing any valuable proposal /input/reasons as put forth by concerned collectorate for issuance/revision of valuation ruling hence these facts proves/render the process of issuance of valuation ruling outright illegal and un lawful as no input has been incorporated in the impugned valuation ruling*
- 6- *That impugned valuation has been issued without examining the facts and documents warranting any change for increase neither huge decline/downward trend in the prices in international market were noted but prices of this product were stable hence enhancing the valuation is not supported by evidence hence valuation ruling is not justified and shall be called back as non speaking order*
- 7- *That custom data of past 90 days import reveals and confirms stable prices of the commodity and enhancement is without any justification.*
- 8- *That the Importer reserves his rights to submit evidences and further record at the time of personal hearing so called for*



GROUNDS OF REVISION

- A- *That the impugned valuation ruling 1590/2022 dated 18-01-2022 has been issued without considering the fact and evidences hence is not a speaking order and therefore completely mala fide, arbitrary without jurisdiction and of no legal effect.*
- B- *The methodology adopted in the impugned valuation ruling is contrary to the law and provision of Section 25 and also against the guidelines given in valuation rules and judgments so issued by honorable high court in similar cases and therefore having following defects and illegalities:*
 - i) *The respondent has not disclosed that what resources to verify genuineness of invoices were required which were found absent and not available with the respondent and why any effort has not been made to make them available to exercise proper jurisdiction of determination under section 25 (1) read with section 25 (A) of the Custom Act 1969*

ii) That the Respondent has given a vague reason of non-determination of value in sequential order and under proper method when it is apparent on customs record/data that transactional value of identical goods sold for export to Pakistan was available with the Respondent which are lesser than value so fixed in impugned valuation ruling.

C- That it is an admitted fact available on record and even in the customs records that prices of subject goods in the international markets have shown stability or slight decline but impugned valuation has been fixed on higher side ignoring all the facts which proves that it has been issued in hurry and without application of mind and using sources available to department.

D- That it is established principle of interpretation of the law that plain language of the law is to be applied. A bare perusal of the section 25 shows that it is specially provided in sub-section (1) of section 25 that the custom value of the imported goods subject to provision of sections/ rules shall be the transactional value and method 1 to 4 are primary method and mandatory to be adopted and if they cannot applied then secondary method are to be applied but when custom department regularly releasing the Goods by applying the in force valuation ruling then enhancing the value without any support is not acceptable and without any law

E- That petitioner is holding a good reputation and strictly follow rules and all laws of country and all transactions are transparent and through banking channel and suddenly increasing the value of product will harm the importer and price increase to general consumers

F- That petitioner reserved the right to submit further grounds and any evidence in its support at the time of hearing.

PRAYER

It is prayed that this authority in exercise of jurisdiction so given in section 25-D may kindly be pleased to:

- a) In the interest of justice Set aside or modify the impugned valuation ruling 1590/2022 dated 18-01-2022 and declare the impugned determined values being illegal, arbitrary and invalid and ultra virus in the eye of law
- b) The present consignments are lying at port incurring heavy port demurrage & shipping line container detention charges, therefore said Valuation Ruling No. 1590/2022 dated 18-01-2022 under section 25-A Custom Act 1969 not sustainable & maintainable, we request you to kindly same may be set aside on the urgent basis.
- c) Grant any other relief deemed fit in the circumstances."

2. The respondent department was asked to furnish comments to the arguments submitted by the petitioners in the case. Para-wise comments on the petition are given as under:-

"BRIEF OF THE CASE

Earlier, the customs values of Sweet Corn, Canned Pineapple & Fruit Cocktail were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.965/2016 dated 11-11-2016. The Valuation Ruling was over 5 years old which needed to be revised in

accordance with current market values of the subject goods. Representations from importers were also received in this office for issuance of fresh Valuation Ruling for the subject goods. In order to rationalize the import values of subject goods, an exercise was undertaken by the Directorate General of Customs Valuation to re-determine the Customs Values of the subject goods in terms of Section 25A of the Customs Act, 1969. Meetings were held on 22-11-2021 and 02-12-2021 with the importers and other stakeholders. The importers of the subject goods submitted that the local market prices have gone down. The importers further contended that current market trend and the freight factor may also be considered while determining the value of the subject goods. The stakeholders were requested to submit the relevant import documents including Sales Tax Invoices. The stakeholders did not provide the complete documents including sales tax invoices despite repeated requests.

Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in their regular sequential order to arrive at Customs Values of the subject goods. The transaction Value Method as provided in Sub-Section (1) of Section 25 of the Act, 1969, was found inapplicable because requisite information was not available as per law. The wide variation of values displayed in the import data as available on record also strengthened the aforementioned fact. Hence, requisite information under the law was not available to arrive at the transaction value. Therefore, identical / similar goods value methods as provided in Sub-Section (5) & (6) of Section 25 of the Customs Act, 1969, were examined for applicability to the valuation issue in the instant case. The same provided some reference values but could not be relied upon exclusively. In line with the statutory sequential order of Section 25, this office conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969, however, this method of valuation could not be exclusively relied upon. Therefore, valuation method vide Section 25(8) of the Act *ibid* was examined for valuation but the same also could not be applied as conversion cost from the constituent material and allied expenses, at the country of export were not available for manufacturing of the subject goods. Finally, clearance data, market information and international prices through internet were examined thoroughly and the information so gathered was utilized for determination of customs values of the subject goods under Section 25(9) of the Customs Act, 1969, and notified in terms of Section 25A vide Valuation Ruling No.1590 / 2022 dated 18-01-2022 for uniform assessment all over the country.



PARAWISE COMMENTS

In reply to the contents of the instant revision petitions, parawise comments on behalf of Respondents abovenamed are submitted as under: -

Para-(1): Need no comments being introduction of petitioners and their imports.

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 petitioners seem to be aggrieved. As such the said Valuation Ruling No.1590/2022 dated 18-01-2022 has correctly and justifiably been issued for uniform assessment all over the country.

Para-(3) Denied. It is submitted that the customs value of under reference goods had
& (4): 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 values 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. Further it is submitted that the Respondent No.(1) has correctly and lawfully rejected the petitions being devoid of merits by counsel of the petitioners was confronted with the discrepancies which emerged as a result of scrutiny; however, he was unable to provide any plausible explanation.

Para-(5)& (6): Denied. It is submitted that the impugned Ruling was issued after considering the representation of the petitioners and view point of all the stakeholders. The record of Valuation Ruling No.965 / 2016 dated 11-11-2016 and arguments put forward by the Appellants were duly considered during process of issuance of Valuation Ruling. The Appellants 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 that 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.1590/ 2022, dated 18-01-2022 has lawfully and justifiably been issued in terms of Section 25-A of the Customs Act, 1969. Further, it is submitted that all valuation methods as envisaged under Section 25 of the Customs Act, 1969, were duly exhausted and examined for applicability to the issue in the instant case by giving reasons for rejecting the same and finally customs values were determined in terms of Sub-Section (9) of Section 25 of the Customs Act, 1969.

Para-(7): Denied. It is respectfully submitted that the customs values 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 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 grounds realities.

Para-(8): 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 (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 *ibid*, 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.

GROUND S

Para-(A) & (B) : 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.1590/2022, dated 18-01-2022 has lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country. Further, record of previous Valuation Ruling No.965/2016 dated 11-11-2016 was also duly considered while determining the customs values of under reference goods. Market enquiries were conducted in this case which revealed higher prices of under reference goods in the local markets and international market. However, after examining and exhausting all the valuation methods as envisaged under Section 25 of the Customs Act, 1969, the customs values were determined under Section 25(9) and notified in terms of Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1590/2022 dated 18-01-2022, for uniform Assessment all over the country.

Para-(C): It is submitted that the contention of the petitioners is based on presumptions as in support of the claim no tangible documents have been submitted as required under Para-(108) of the Customs Rules, 2001. A declaration disclosing full and accurate details relating to the value of imported goods as claimed by the petitioner. Further, customs value have been determined after all the information so gathered was evaluated and analyzed in flexible manner applying the provisions of Section 25(9) of the Customs Act, 1969. Contrary to above, the petitioner has even not disclosed the import data or local selling prices of imported goods neither submitted any import documents i.e. sales tax paid invoices etc. in support of their contention. Further, it is not correct that customs values have been fixed as the concept of "fixation of value" no more exists in the Customs Tariff rather customs values are being determined in terms of Section 25A of the Customs Act, 1969.

Para-(D): In this regard it is submitted that this Directorate General has determined the minimum customs values in the Valuation Ruling No.1590 / 2022 dated : 18-01-2022 for level playing field and for uniform assessment all over the Customs Stations of the country. Import data of previous 90 days was analyzed 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. It is submitted that this Directorate General convened meetings for the determination of Sweet Corn, Canned Pineapple & Fruit Cocktail and all stakeholders were duly invited. They were asked to provide import documents such as copies of Sales Tax Paid Invoices to justify their transactional value but no one submitted the



said documents etc. As such Respondent has acted according to law while determining and issuing the said valuation ruling.

Para-(E): *It is 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 the transaction value cannot be accepted in absence of any relevant import evidences and documents etc. As such transaction value cannot be accepted in absence of any relevant import evidences and documents etc. Instead of furnishing any documentary evidence about downfall in prices in international market, they relied upon their rhetoric of decline in international market prices. As such the Respondent has acted according to law by issuing the said Valuation Ruling for uniform assessment all over the country.*

Para-(F) : *Relates to the time of hearing before the competent authority.*

P R A Y E R

In view of above narrated facts, it is submitted that the petitioner is required to get the goods cleared as per Valuation Ruling issued under Section 25-A of the Customs Act, 1969, which is legal and lawful. The Valuation Ruling No.1590/2022, dated 18-01-2022 has lawfully been issued after considering all the facts and figures and after following valuation methods sequentially as per law. As such the same may be allowed to hold field for uniform assessment all over the country. The assessments made on the basis of Valuation Ruling are correct and petitioners are liable to pay duty / taxes as per Valuation Ruling. On the other side, the petitioner failed to furnish the requisite import 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 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. As such no relief is warranted to be given to the petitioners and assessments are liable to be 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

3. Hearing was conducted on 17-03-2022 on which date the petitioners and the respondent department were heard in detail. The petitioners contended that the Customs value of their products, as determined by the respondent department, do not depict the prevailing situation of the international and local market, where such values are on lower side. They further agitated that the methods adopted by the department do not comply with the methodology prescribed under Section 25 of the Customs Act, 1969. The petitioners observed that the impugned Valuation Ruling (VR) was issued after the scrutiny of online data to extract evidence, which is not a reliable source. Moreover, besides certain international/well-known brands, there were many brands not covered in the impugned VR whereas the brands covered are rarely available in the market. A primary area of concern to the appellants was that the category of "Others brands" in the impugned VR is creating problems as most of the

imported goods, coming from Philippines bear brand names (that are locally registered). Any brand not mentioned in the impugned VR is subjected to value determined in respect of the category "Other Brands" which renders it un-competitive vis-à-vis the specified imported brand(s) and therefore the VR was badly affecting this business segment. Moreover, Customs values determined at serial No.2 and 3 for Pineapple (Full Slices) and Pineapple (Broken Slices) are incorrect and not based on market reality as the price of Pineapple (full slices) is higher than the prices of Pineapple (broken slices) in the market. They further stated that the values of some international/superior brands have not been enhanced at the same pitch of increase vis-à-vis the values of local/low end brands. Finally most of the petitioners requested that Customs values should be determined origin wise instead of brand wise.

4. On the other hand, the departmental representative (D.R.) stated along with evidence that the prevailing market trends were fully observed and were kept in account during the whole exercise conducted under Section 25 of the Customs Act,1969. Moreover, the D.R. explained the process by justifying how each method was tested and finally adopting Section 25(9) for determination of the Customs value. The D.R. stated that stakeholder(s) were requested to submit their proposals/suggestions as well as documentation in support of their declarations and claimed Customs values. However no importer/trader supplied any reliable document or other corroboratory evidences to substantiate their declared values. Accordingly, the record available with the D.R. was examined which revealed that the market survey report was not comprehensive as there were no indications of the market(s) that were visited nor were the visiting card(s) available in the file and even the prices reportedly obtained from market outlets were not recorded separately during the market inquiry.

5. Another aspect which drew attention was the contention of the petitioners (and reflected through import data of the relevant period) that most of the imports i.e. fruit cocktail and/or pineapple were from the same origin i.e. Philippine, supplier, same composition (of the canned contents) albeit with differing brand (names). However, brands that were not specified in the impugned VR would necessarily be categorized in the "Others" category, which on account of the higher determined value vis-à-vis the specified Brands, would be subject to higher values, causing an inequitable treatment for goods, that were same for all practical purposes. Moreover, since the goods were from same origin/supplier, the price variation between the individual brands appeared to be on higher side. Another observable disparity was that the Customs value in respect of Pineapple (Full Slices at Sr.No.2) and Pineapple (Broken Slices at Sr.No.3) seems to be reversed. Price of Pineapple (full slices) is higher than the prices of Pineapple (broken slices) in the market. Finally, the claim of the petitioners that the values of some famous/superior brands had not been enhanced vis-à-vis the values of inferior/low end brands merits consideration.

6. On account of the foregoing observations and visible infirmities, the arguments of the petitioners carry weight and the process of determination needs to be re-visited. Accordingly, the impugned Valuation Ruling No.1590/2022 dated 18.01.2022 is, hereby, ordered to be set aside and the Director, Customs (Valuation), Karachi ordered to undertake fresh exercise.

under Section 25A of the Customs Act, 1969, to determine the Customs values of subject goods especially with reference to brands, weight and the prevailing international prices of the goods. This exercise is to be completed within 45 days at the earliest in accordance with law, after giving a fair opportunity of hearing to the petitioner(s)/ stakeholders. The instant revision petitions, filed in terms of Section 25D of the Customs Act, 1969, are disposed off accordingly.

7. Being identical on facts and law points, this order shall apply, *mutatis mutandis*, to the following (27) petitions:

- 1 M/s. A.A. Brothers
- 2 M/s. Memon Brothers,
- 3 M/s. Aisha Corporation,
- 4 M/s. Diamond Impex Corporation,
- 5 M/s. Qadri Traders,
- 6 M/s. Agar International (Pvt) Ltd,
- 7 M/s. Ahmed Agencies.
- 8 M/s. AFU International,
- 9 M/s. HAH Enterprises,
- 10 M/s. Al-Amna International
- 11 M/s. Ekada Corporation,
- 12 M/s. Fahad Brothers & Co,
- 13 M/s. AQTRA,
- 14 M/s. Al-Hamra International,
- 15 M/s. Bismillah Store,
- 16 M/s. Sun Shine Traders,
- 17 M/s. Ayub Trading Company,
- 18 M/s. Rizvi Brothers & Co.
- 19 M/s. M. International
- 20 M/s. SS Agencies,
- 21 M/s. General Foods Corporation,
- 22 M/s. Best Day International,
- 23 M/s. Pak International,
- 24 M/s. Anjum Asif & Co.
- 25 M/s. I.M. Traders,
- 26 M/s. International Brand Distributions
- 27 M/s. Pacific Distributors


(Dr. Fareed Iqbal Qureshi)
Director General

Registered copy to:

S.No.	Petitioners
1	M/s. A.A. Brothers, G-4, N.R-1/2, Kanda Gali, Jodia Bazar, Karachi-74000.
2	M/s. Memon Brothers, Shop No. MR-6/26, Off Rampart Row, Muhammad Feroze Street, Jodia Bazar, Karachi.

3	M/s. Aisha Corporation, Office No.3, Jumbo Centre, Mezzanine Floor, Opp Custom House, Karachi. Email: meczia1979@gmail.com , ancel.zia@gmail.com
4	M/s. Diamond Impex Corporation, House No. 152-G/1, Block-02, Adjacent Khalid Bin Waleed Road, P.E.C.H.S., Karachi. Cell No. 0333-2101903
5	M/s. Qadri Traders, Shop No. 8, MR. 1/14, Kashif Chamber, Rambharti Street, Jodia Bazar, Karachi-74000. Email: qadritraders088@gmail.com
6	M/s. Agar International (Pvt) Ltd. House of Agar, MR. 3/1, G-1, Boulton Market Road, Karachi-74000. Email: majid@agar.pk
7	M/s. Ahmed Agencies, Afshar Road Ali Chowk, Multan.
8	M/s. AFU International, Office No. 138, 1 st Floor, Al-Rehman Trade Center, Shahrab-e-Liaquat, Karachi. Cell No. 0321-8234912
9	M/s. HAH Enterprises, Flat No. 201, Plot No. B-135, BMCHS Near, Tooso Apartment, Bahadurabad, Karachi East, Gulshan Town, Karachi. Email: hamza.nasir@outlook.com , Cell No. 0331-2502614
10	M/s. Al-Amna International, Office No.126, Al Rehman Trade Center, Shahrab-e-Liaquat, Karachi. Cell No. 0300-2419516
11	M/s. Ekada Corporation, 173/G, Block-02, PECHS, Karachi. Email: sales@ekadacorporation.com , Cell No. 0333-3213627
12	M/s. Fahad Brothers & Co, Mustafa Pride, Plot No. 161/3, Flat No.302, BMCHS, Bahadurabad, Karachi East, Gulshan Town Karachi. Email: sohny80@gmail.com , Cell No. 0300-8234912
13	M/s. AQTRA, 4 th Floor, Qasar-e-Zeba Building, Ali Akber Street, Near Aechi Qabar, Jodia Bazar, Karachi. Cell No. 0300-8265994
14	M/s. Al-Hamra International, Shop No. 44, Shalimar Market, Main Boulevard DHA Road, Lahore Cantt. Pakistan
15	M/s. Bismillah Store, E-927, 1 st Floor, Shabbir Centre, Shahalam Market, Lahore. Email: bismillahstore@hotmail.com , Phone 042-37667520.
16	M/s. Sun Shine Traders, Plot NO. 33-D, Street No. 10, I-9/2, Islamabad. Email: sst4343@gmail.com Cell No. 0333-5257372
17	M/s. Ayub Trading Company, Branch Office No.33, Gate-D, Street No.10, Sector I-9/2, Rawal Town, Rawalpindi. Email: sheryarayub@gmail.com , Cell No. 0321-8545500
18	M/s. Rizvi Brothers & Co, House No.3, Street No.4, Khalsa College, Opp Municipal Degree College, Faisalabad. Email: razarizvi110@hotmail.com , Cell No. 0334-7611770.
19	M/s. M. International, Plot No. 143, Opposite Main ICE Factory, Near Railway Crossing, Harbancepura Road, Lahore. Cell No. 0344-4360770
20	M/s. SS Agencies, Office No. 217, 2 nd Floor, Zam Zam Mall, H-3, Near Expo Centre, Johar Town, Lahore. Email: salmantraders@yahoo.com , Cell No. 0321-5161323



21	M/s. General Foods Corporation, 305-306, Al-Rehman Trade Centre, Main Shahrah-e-Liaquat Karachi-74000
22	M/s. Best Day International, 26-E, Main Market, Gulberg Town, Lahore. Email: salmantraders@yahoo.com Cell No. 0321-5161323
23	M/s. Pak International, Office No. 309, 3 rd Floor, JJ Centre, Jodia Bazar, Karachi South, Saddar Town, Karachi. Email: iwza786@hotmail.com , Cell No. 0300-2250125
24	M/s. Royal Trade Impex, B-85, Block-05, Gulshan-e-Iqbal, Karachi East, Gulshan Town, Karachi. Email: inza786@hotmail.com
25	M/s. I.M. Traders, Flat No. 202, 2 nd Floor, Dulara Avenue, Plot No. 928, Jamshed Quarters, Karachi East, Karachi.
26	M/s. International Brand Distributions, C/o Nadeem & Company, B-3, 2 nd Floor, Pak Chambers, West Wharf Road, Karachi. Cell No. 0341-3160113
27	M/s. Pacific Distributors, B-172, Block-2, Gulshan-e-Iqbal, Karachi. Email: pacifiedistributors@gmail.com Phone: 021-34976520
28	M/s Anjum Asif & Co. D-70, Block-D, Kehkashan, Clifton, Karachi Cell: 0321-3893586

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/IIAP), Karachi / Hyderabad / (Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement/ AHA), 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.

