

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

File No. DG (V) Val.Rev/21/2022/529

Dated 26th May, 2022

Order in Revision No. 42/2022 under Section 25D of the Customs Act, 1969,
against Valuation Ruling No. 1613/2022 Dated: 18-03-2022

M/s Stamco Steel Corporation,
M/s Al-Burhan Metal Industries (Pvt.) Ltd. & Others

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

18-05-2022

For the Petitioners

Barrister Hassaan Akhtar
Mr. Tasleem Qureshi
Mr. Muhammad Sajjad
Mr. Suffyan Shamim
Mr. Shamim Ahmed
Mr. Imran Iqbal Khan, Advocate
Mr. M. Adeel Awan Advocate
Mr. Muhammad Abbas Advocate
Mr. Kashif
Mr. Javed Iqbal Butt Consultant

For the Respondent

Mr. Shamaz Saqib, Valuation Officer

These revision petitions were filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1613/2022, dated 18.03.2022, issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

"M/s Stamco Steel Corporation

"Being seriously aggrieved with the value determined by the learned Director of Customs Valuation, we beg to most respectfully file this review application under Section 25D of the Customs Act, 1969.

That the grounds of Review under Section 25D of the Customs Act, 1969 are inter-alia as follows:

A) Firstly that the value determined at US\$ 1750 per metric ton is exorbitantly high and against the provisions of Section 25(1) of the Customs Act, 1969.

B) That the prices of the impugned ETP TFS prevailing during the last ninety days i.e. starting from 01.01.2022 till 30.03.2022 is at an average between US\$765—US\$1,000.

C) That in order to substantiate the transaction value under Section 25(1) at US\$ 600 per metric ton we are enclosing herewith copy of export shipping bill from the country of supply and copy of letter of credit which has been established by State Bank of Pakistan being a government institution and is to be trusted under the law.

That the customs value fixed by the Directorate of Customs Valuation in the captioned valuation ruling is so high that the appellant would like to offer the customs authorities to purchase the upcoming shipments of ETP/TFS at the price which has been determined in the captioned valuation ruling.

PRAYERS

That for the foregoing reasons the applicant request your honor to intervene and review your prices at an actual transaction value under Section 25(1) of the Customs Act, 1969 and if your honor to disagree to accept the transaction value under Section 25(1) of the Customs Act 1969 then without prejudice to our legal rights the upcoming shipments of ETP/TFS may be acquired by the customs authorities at US\$ 1750 per metric ton from us. Prayer is made in the interest of justice.

"M/s Al-Burhan Metal Industries (Pvt.) Ltd.

- 1) That this Revision Petition is being filed against Valuation Ruling No.1613/2022 dated 18.03.2022 (the "Impugned Valuation Ruling") issued by the Director of Customs Valuation, Karachi in terms of section 25A of the Customs Act, 1969.
- 2) That this Revision Petition is specifically directed against the values determined for Tin Free Sheet ("TFS"), falling under PCT Heading 7210.5090.
- 3) That facts of the case in brief are that the Petitioner is a private limited company engaged in the manufacture and supply of crown caps. The Petitioner is a regular importer of TFS, which is used as a primary raw material in the manufacturing of crown caps.
- 4) That the Impugned Valuation Ruling is liable to be revised, inter alia, on the following:-

G R O U N D S

- A) That the Impugned Valuation Ruling is contrary to rule 121(1) of the Customs Rules, 2001 which provides that "value of imported goods determined under sub-section (9) of section 25 of the Act, shall, to the greatest extent possible be based on previously determined customs values of identical goods assessed within ninety days". TFS is regularly imported into Pakistan and complete import data of the same is available with the Respondents. However, the Respondents completely ignored the assessed value of TFS imported during the past 90 days, in complete violation of the provisions of rule 121(1).
- B) That the Impugned Valuation Ruling is completely silent on why the provisions of rule 121(1) were not complied with and no legal justification or reason has been provided for non-compliance with rule 121(1). As such, the Impugned Valuation Ruling has been issued in a highly non-transparent manner and is against the principles of natural justice and fair play. The Impugned Valuation Ruling is therefore illegal and a nullity in the eyes of the law. Reliance in this regard is placed on, inter alia, judgments reported as 2020 PTD 585, 2020 PTD 877, 2020 PTD 172, 2019 PTD 1562, 2019 PTD 1786, 2019 PTD 1242, 2019 PTD 1129, 2018 PTD 1480, 2018 PTD 854, 2018 PTD 69, 2018 PTD 2282 and 2017 PTD 244.
- C) That the Impugned Valuation Ruling is contrary to section 24A of the General Clauses Act, 1897 which provides that any person conferred with the power to make any order or give any direction under any law shall exercise such power reasonably, fairly, justly and shall also give

reasons for making the order or issuing the direction. Reliance in this regard is placed on judgments reported as 2007 SCMR 1759, PLD 1970 SC 158, PLD 1970 SC 173 and 2009 SCMR 1407.

- D) That the customs values determined for TFS are higher than the customs values determined for Electrolytic Tin Plate ("ETP") even though it is common knowledge that TFS is less expensive than ETP in the international market. Information available on the websites of leading manufacturers of ETP and TFS regarding the difference between ETP and TFS in terms of usage and price is attached. As can be seen, according to the information provided by Goldium Steel (Spanish company), SFE Steel Corporation (Japanese company) and Nippon Steel Corporation (Japanese company), TFS is less expensive than ETP and is widely used as a cheaper alternative to ETP.
- E) That the Impugned Valuation Ruling has determined a single customs value for TFS of all origins. There is considerable price difference between TFS manufactured in different countries owing to the differences in costs of production, availability and quality of local raw materials, and labour costs, etc. As such, insofar as it does not draw a distinction between different origins, the Impugned Valuation Ruling is illegal, void and contrary to commercial realities and the pricing structure/arrangement of the international market. Evidence of the different prices at which the item in question is being currently sold in different countries is attached.
- F) That the customs values determined for TFS are strikingly high and do not reflect the prevailing international market prices. Evidence of the current international market prices in the form of invoices, quotations, recently cleared GDs and LCs, etc. is attached.
- G) That in the light of the above submissions, the customs values determined in the Impugned Valuation Ruling are incorrect and lack any justification or support.
- H) That the Impugned Valuation Ruling is therefore illegal and void ab initio.

P R A Y E R

In view of the foregoing, it is prayed that the Impugned Valuation Ruling may kindly be held to be illegal, void ab initio, and may immediately be suspended, and the Director of Customs Valuation, Karachi may kindly be directed to issue a fresh determination of customs values of TFS after taking into account the arguments and evidences provided by the Petitioner and after consulting with the Petitioner and all other stakeholders as required by law.

It is further prayed that a direction be given that the fresh valuation ruling must contain a bifurcation of different origins/regions and determination of different customs values for each origin/region."

2. The respondents were asked to furnish comments to the arguments submitted by the petitioners in the cases. Para-wise comments on the petitions are given as under:-

"FACTS OF THE CASE"

The Customs values of Electrolytic Tinplate (ETP) & Tin Free Sheets (TFS) (PCT: 7210.1210-90 & 7210.5010-90), were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.756/2015 dated 01-08-2015 which was recalled subsequently. Representation was received from private companies and Collectorate of Customs Appraisalment Port Qasim, Karachi vide letter No.Group-V-680/2021-PQ/1101, dated 31-12-2021 that values of ETP and TFS have been increasing in the international market and the said ruling being more than six years old is not reflective of prevalent international price. Accordingly, an exercise, to determine customs values of subject goods was undertaken. Meeting was held with stakeholders on 04-03-2022 to discuss the current international price of the subject goods. The participants contended that the prices of the instant items in the international

market have considerably increased. Deliberations were held in the Directorate and the points of view of the participants / stakeholders were heard at length. The data of import of last 90 days was also scrutinized.

Finally, clearance data, raw material prices, international prices through Internet / subscriptions were examined thoroughly and the information so gathered were utilized and analyzed for determination of customs values of Electrolytic Tinplate (ETP) & Tin Free Sheets (TFS) (PCT: 7210.1290 & 7210.5090), were determined in terms of Sub-Section (9) of Section 25 of the Customs Act, 1969 and notified vide Valuation Ruling No.1613/ 2022 dated 18-03-2022 under Section 25A of the Customs Act, 1969, for uniform assessment all over the country.

PARAWISE COMMENTS

Para-1 Need no comments being mention of filing of review petition.

Para-2 Not agreed. It is submitted that the said 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 in the Valuation Ruling No.1613 / 2022, dated 18-03-2022 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 issuing the said Valuation Ruling. 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. Moreover, the concept of "fixation of value" no more exists in the Customs Tariff rather presently customs values are being determined in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the customs stations of the country.



Para-A Not Agreed. 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. It is 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 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 S.R.O. No.450(I) 2001, dated 18-06-2001 (Chapter-IX), in the absence of valid import documents, the burden to prove the correctness 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. Further, it is submitted that all the valuation methods as envisaged under Section 25 of the Customs Act, 1969, were duly exhausted and examined and after giving reasons for rejection of valuation methods customs values were finally determined in terms of Sub-Section (9) of the Customs Act, 1969. The said Valuation Ruling No.1613 / 2022, dated 18-03-2022 had lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country.

Para-B It is submitted that the meetings with the stakeholders were held on 04-03-2022. The meeting was attended by the different commercial importers as well as local manufacturers of under reference goods and official bearers / representatives of the concerned Association. The participants as well as the Association were requested to provide import documents like copies of contracts made /LC's, Sales Tax Paid Invoices to substantiate their contention of decrease in market prices. Yet they did not provide required the documents before meeting. Again during the meeting the participants were requested to submit :-

- (i) Invoices of imports made during last three months showing factual value
- (ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual Current value can be ascertained.
- (iii) Copies of contracts made / LCs opened during the last three months showing value of item in question and ;
- (iv) 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.

Para-C



In this regard it is submitted that this Directorate General has determined the minimum customs values in the Valuation Ruling No.1613 / 2022, dated : 18-03-2022 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 under reference items and all stakeholders were duly invited. As such the Respondent has acted according to law while issuing the said ruling. It is submitted that the Respondent had correctly and lawfully issued Valuation Ruling in terms of Section 25A and the same was based on factual grounds of the case. It is submitted that the said Valuation Ruling has lawfully been issued in terms of Section 25-A by the Respondent after extensive exercises and holding meetings with relevant stakeholders of the said goods. As such the Respondent has acted in accordance with law and under powers vested upon him under the law.

Para-3

It is submitted that para-(2) to (5) clearly states whole the process of issuance of said Valuation Ruling. Moreover, Para-(4&5) states that the said ruling has not been issued only on the basis of local market enquiry rather all the information so gathered was evaluated and analyzed for the purpose of determination of Customs values. 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 correctness of transaction value shifts to the importers / applicants. Moreover, the customs values were determined after properly following and exhausting all the valuation methods in sequential manner and giving reasons for rejection therein and finally the values were determined in terms of Section 25(9) of the Customs Act, 1969, for uniform assessment purposes.

Para-4

It is submitted that the Valuation Ruling No.1613 / 2022, dated 18-03-2022 itself is a self speaking document which has lawfully been issued by the Respondent under Section 25A of the Customs Act, 1969, after exhausting all the valuation methods as envisaged under Section 25 of the Customs Act, 1969. It is further submitted that no valuation method was abandoned as stated by the Petitioner rather all valuation methods from Sub-Section (1) to Sub-Section (9) of Section

25 of the Customs Act, 1969, were exhausted while determining the customs values of under reference goods by giving reasons for rejection of previous methods and after exhausting & examining all the valuation methods customs values were determined in terms of Sub-Section (9) of Section 25 of the Customs Act, 1969, for uniform assessment all over the country. These values are not arbitrary or unlawful as the same have been determined after properly analyzing and evaluating so gathered from different sources. Therefore, no violation of any rules has occurred while determining the Customs values in the said ruling.

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.1613 / 2022, dated 18-03-2022 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 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 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

3. Hearing in this case was conducted on 18-05-2022 on which date both petitioners and the respondent department were heard in detail. The main contentions of petitioners was that the impugned Valuation Ruling (V.R.), issued under sub-Section (9) of Section 25 of the Customs Act, 1969, was contrary to provisions of rule 121(1) of the Customs Rules, 2001 which state that "value of imported goods determined under sub-Section (9) of Section 25 of the Customs Act, 1969 shall, to the greatest extent possible be based on previously determined customs values of identical goods assessed within ninety days". Since ETP and TFS (impugned goods) are regularly imported into Pakistan, complete import data of the same is available with the Respondent Department, which however, chose to completely ignore such import data of the past 90 days which is in violation of the aforesaid provisions of the statute and related Rules. The respondents stated that considering that the bulk of the impugned goods (Electrolytic Tin Plate) were from China, wherefrom the prevailing Customs values were lower than from other origins, they would be subjected to a grossly higher Customs value which was an inequitable approach by the department. It was also observed by all the respondents that inspite of there being distinct differences in prices of the impugned goods originating from different countries (owing to the differences in costs of production, availability, quality of local raw materials, labor costs, etc.) the impugned V.R. had determined a single price from all origins which was contrary to commercial realities of the international trade/market. Moreover, the customs values determined for TFS were

higher than the customs values determined for Electrolytic Tin Plate ("ETP") even though it is common knowledge that TFS, is less expensive than ETP in the international market. Evidences regarding information available at the websites of leading manufacturers of ETP and TFS in terms of their respective usage and claimed difference in prices were submitted in support of their contention. The petitioners further stated that most of the major stakeholders were not part of the consultation prior to issuance of V.R. which is inconsistent with the principles of natural justice and equity.

4. On the other hand, the departmental representative (D.R.) explained that the impugned valuation ruling was issued after exhausting all primary methods of valuation prescribed in terms of Section 25 of the Customs Act, 1969, in sequential order and consequently, the Customs values of the subject goods were determined under Section 25 (9) of the Customs Act, 1969. The DR further added that the Customs values of Electrolytic Tinplate (ETP) & Tin Free Sheets (TFS) (PCT: 7210.1210-90 & 7210.5010-90), were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.756/2015 dated 01-08-2015 which was subsequently recalled. However Collectorate of Customs Appraisement Port Qasim, Karachi vide letter No.Group-V-680/2021-PQ/1101, dated 31-12-2021, conveyed that due to observable increase in values of ETP and TFS, an exercise needs to be taken to determine the appropriate Customs values. Accordingly, an exercise to determine Customs values of subject goods was undertaken. Meeting was held with stakeholders on 04-03-2022 to discuss the current international price of the subject goods. The departmental representative contended that the prices of the instant items in the international market had considerably increased. Deliberations were held in the Directorate and the points of view of the participants / stakeholders were heard at length. The data of import of last 90 days was also scrutinized. Finally, clearance data, raw material prices, international prices through Internet / subscriptions were examined thoroughly and the information so gathered was utilized and analyzed for determination of Customs values of Electrolytic Tinplate (ETP) & Tin Free Sheets (TFS) in terms of sub-Section (9) of Section 25 of the Customs Act, 1969 and notified vide Valuation Ruling No.1613/ 2022 dated 18-03-2022 under Section 25A of the Customs Act, 1969, for uniform assessment across the country.


5. After listening to the discussion/arguments of the petitioners and their counsels, respondent and perusal of the case record, it is apparent that besides the market visits, the trends in Customs values, as visible in the 90-days clearance data also needed to be taken into consideration for the value determination process in-line with the sequential methodology prescribed in Section 25 of the Customs Act, 1969. The survey was somewhat restrictive as value needed to be ascertained in a more broad-based exercise, in major markets where such similar or identical goods are traded and thereafter determine the Customs values using the most appropriate Method prescribed in the aforesaid statutory provision. It is also observed that the Ruling needed to be made more comprehensive and that the Customs values were required to be determined region/origin wise, presently not provided for in the impugned Ruling. Also, the consultations process needs to be more interactive by ensuing participation of major stakeholders with view to meeting the precepts of Natural Justice. Accordingly, Valuation Ruling No. 1613/2022 dated 18-03-2022 is set aside and Director Valuation Karachi is directed to issue a fresh ruling within 45 days, based on the sequential methodology provided for in Section 25 of the Customs Act, 1969 read with the appropriate Rules. In this exercise the Director Valuation (Lahore) is

to provide requisite details/data of the market position in respect of goods of similar/identical nature as are being sold in the relevant market(s). The revision petitions are disposed off accordingly.

6. Being identical on facts and law points, this order shall apply, *mutatis mutandis*, to following (33) revision petitions.

<u>S.No.</u>	<u>Petitioners</u>
1	M/s. Shamim Agencies (Pvt) Ltd.
2	M/s. Sajjad Trading Corporation.
3	M/s. Prime Trading Corporation.
4	M/s. Fayyaz Can,
5	M/s. Safa Steel,
6	M/s. Hassan Steel,
7	M/s. Zubair Steel,
8	M/s. Four Brothers Trading,
9	M/s. Tri-Star Packages,
10	M/s. Aleem Can (Pvt) Ltd,
11	M/s. Metallurgy International
12	M/s. Reliance Industries,
13	M/s. Wasim Traders,
14	M/s. Standard Metal Closures (Private) Ltd,
15	M/s. Pakistan Synthetics Ltd,
16	M/s. Imran Crown Cork (Pvt) Ltd,
17	M/s. Cosmopack (Pvt) Ltd,
18	M/s. Hussain Can Co (Pvt) Ltd,
19	M/s. Steel Land Enterprises,
20	M/s. Noble Steel,
21	M/s. Hutuf Traders,
22	M/s. H.M. Engineering Works.
23	M/s. Zamin Containers Industries (Pvt) Ltd
24	M/s. Haider Can Manufacturers,
25	M/s. Ansar Trading Company,
26	M/s. Rehan Can (Pvt) Ltd,
27	M/s. S. Anis Enterprises,
28	M/s. S and S. Enterprises,
29	M/s. Salman Tin Merchant,
30	M/s. Ali Containers (Pvt) Ltd,
31	M/s. Hashim Lakhani & Sons,
32	M/s. Salman Iron Merchant,
33	M/s. Safa Steel




(Dr. Faried Iqbal Qureshi)
Director General

Registered copy to:

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16	M/s. Imran Crown Cork (Pvt) Ltd, <u>C/o Akhtar Ali & Associates</u> , 3 rd Floor, LCCO Building, Near China Chowk, Lahore. Email: info@akhtarali.com Phone 024-36282432-3
17	M/s. Cosmopack (Pvt) Ltd, Building No.1, Plot No. 106, Survey No.106 of Deh Dih Sub Division, Korangi, Karachi. Email: cosmopackpvtltd@gmail.com , Ph 35144209, Cell 0300-8288778
18	M/s. Hussain Can Co (Pvt) Ltd, 10-KM, Sheikhpura Road, Kot Abdul Malik, Lahore. Tel 042-37925137, Email: info@hussaincan.com



19	M/s. Steel Land Enterprises, 17-Steel Sheet Market, Opp. Meco Market, Landa Bazar, Lahore. Email: steel_land@hotmail.com , Phone No. 042-7631105
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29	M/s. Salman Tin Merchant, Office No. 401, 4 th Floor, Plot No. 27-c, Sunset Lane No.4, Phase-II, Extention, DHA, Karachi. Email: salman_pk@live.com , Cell No. 0333-2142516
30	M/s. Ali Containers (Pvt) Ltd, Plot No. E-9/A, S.I.T.E., Industrial Area, Karachi. Email: info@aliconainers.com . Tel No. 32568629
31	M/s. Hashim Lakhani & Sons, Shop No. 2, Fatima Manzil, Gawadar Road, Off. Ireland Road, Karachi-74200. Email: info@noblesteel.com.pk , Tel 32733154.
32	M/s. Salman Iron Merchant, Shop No.18, Moeen Steel Market, Baba-e-Urdu Road, Karachi. Cell 0300-2188255 Email: salman.iron.merchant@live.com
33	M/s. Safa Steel, 6/2/A, I.R-4, Ireland Road, Off Nishter Road, Karachi-74200. Tel 32736518, Email: info@noblesteel.com.pk
34	M/s. Wrsim Traders, 6/2/A, I.R-4, Ireland Road, Off Nishter Road, Karachi-74200. Tel 32736518, Email: info@noblesteel.com.pk
35	M/s. Shamim Agencies (Pvt) Ltd, Plot No.F-472, S.I.T.E., Karachi. Email: info@shamimagencies.com . Tel: 32560506

Copy to:

- 1) The Member Customs (Operations/ Policy), 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) All Additional Directors/Deputy Directors / Assistant Directors, Customs Valuation, Karachi
- 18) The Secretary (Valuation & Audit), Federal Board of Revenue, Islamabad.
- 19) Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC Database System.
- 20) Guard File.

