

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

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File No. DG(V)Val.Rev/28/2022/1998.

Dated 30<sup>th</sup> September, 2022

**Order in Revision No. 82 /2022 under Section 25D of the Customs Act, 1969,  
against Valuation Ruling No. 1629/2022 Dated 08-04-2022**

- i. This copy is granted free of charge for the private use of the person to whom it is issued.
- ii. An appeal against this Order-in-Revision lies to the Appellate Tribunal, Customs having jurisdiction, under section 194-A of the Customs Act, 1969, within stipulated period as prescribed under the law. An appeal should bear a court fee stamp of Rs.1000/- (Rupees one thousand) only as prescribed under schedule-II item 22 of the Court Fee Act, 1870 and must be accompanied by a copy of this Order.
- iii. An extra copy of appeal, if filed, should simultaneously be sent to this office for information and record.
- iv. If an appeal is filed, the appellant should state whether he desires to be heard in person or through an advocate.

M/s. Pak International

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PETITIONER

VERSUS

Director, Customs Valuation, Karachi

.....

RESPONDENT

Date(s) of hearing

22-09-2022 and 29-09-2022

For the Petitioners

None

For the Respondent

Mr. Osama Zaidi, Valuation Officer

This revision petition was filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1629/2022, dated 08.04.2022, issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:



"2. Being highly aggrieved and dissatisfied with the Valuation Ruling No. 1629/2022 dated 08.4.2022 through which Respondent determined the value of Chocolates by categorizing them in categories. Since the ruling in question is detrimental for the business activities of the applicant. He challenges the vires of these through the instant revision application under the provision of Section 25D of the Customs Act, 1969 before the Honorable Revisional Authority for decision after consideration of the fact and grounds enumerated here-in-below:

3. **FACTS**

1) The applicant is a renowned Importer of Chocolates and operates under the name and style of Pak International, situated at Plot No. 335/1, basement, Deh Ibrahim Tapo, Adjacent PTN, Near Brookes Chowrangi, Korangi Road, Karachi and in the said capacity is registered with the FBR and RTO.



2) The applicant during the course of his business activities has to face stiff competition from the importers who import Chocolates in Commercial / Non-Commercial quantity, which is allowed clearance of the value determined by the respondent through the instant valuation ruling.

4. **GROUND**S

A. That this valuation ruling supersedes valuation ruling 1042/2017 dated 13.02.2017. The respondent while determining values of chocolates was bound to call upon the applicant importer for meeting before determining values of imported chocolates to the contrary the respondent failed to provide opportunity of being heard to the applicant importer the respondents failed to appreciate that the applicant is one of the importers to whom it was mandated upon the respondent to serve notice as contemplated in Section 215 of the Customs Act, 1969. Serving of notice is mandatory as per law laid down in reported judgment 2005 PTD 152 Ch. Muhammad Hussain and others versus Commissioner of Income Tax that "notice is mandatory despite non availability of the provision in the statute". To the contrary, applicant was not called for in the meeting, he was condemned unheard as against well known maxim of audi alteram partem, rendering the Valuation Ruling nullity to the extent of determined value in the eyes of the law. Even otherwise in Para 3 of the impugned Ruling the respondent has mentioned that a meeting was held on 24.02.2022 which was attended by all stake holders. To the contrary the said statement is misleading since none of the stakeholders were called upon neither they were served with any notice nor were they part of the meeting in which the impugned Valuation Ruling was devised.

B. That irrespective of the illegality it is imperative to state that the respondent was not empowered to determine the value of the Chocolates unless he proved that the value declared by the applicant in the Good Declaration is fake or tainted through incriminating evidence mandated to be supplied as directed in Para 78 of CGO 12/2002 dated 15.06.2002. In the absence of that no question can be asked for the declared value and the same has to be accepted for levy of duty and taxes.

C. That in Para 4 of the ruling, the respondent have stated that the transaction value method as provided in Section 25(1) of the Custom Act 1969 was followed, which is in fact not and this stood validated from second and third line of Para 2, wherein it has being stated that transaction value method as provided in sub-section (1) of Section 25 was found inapplicable and reasoning for that in being given that the required information in not available. This is total absurdity as the data maintained by the Collectorate under Rule 110 of the period given in Rule 107 (a) of Chapter IX of Custom Rules, 2001 contains even the slightest information of the imported goods. Likewise the provision of sub-Section (5) and (6) has been brushed aside on the plea that it is based on considerable variation. This is the duty of the transaction value because all prices are based on the quality and quantity of the goods and these cannot be of same value, the excuse of ignoring sub-Section (5) & (6) is without any substance and in negation to the spirit of Section 25 *ibid*.

D. That the respondent was not empowered to determine the value under sub-Section (9) of Section 25 of Customs Act 1969 directly without exhausting the method given in Section 25(1), (2), (5),(6),(7) & (8) in sequential manner resort to subsequent method is not permissible without exhausting the sequence indicated in Section 25 as it would annihilate and terminate the spirit and essence of the transaction value which in the first instance has to be established as colorable and tainted. Section 25(13)(a) does not give unbridled and un fettered authority to customs administrations to play havoc with the provision of Section 25 *ibid*., thereby making them in-effective and redundant. Discretion has to be exercised within limits based on reason, rationale and fair play. It is specifically provided by the legislature in sub-Section (10) of Section 25 that sub-Sections (1) (5) (6) (7) (8) (9) define how the customs value of the imported goods is to be determined by the customs. The method of custom valuation are normally required to be applied in a sequential order except reversal of the order of sub Section (7) (8) at the Importers, request, if so agreed by the Collector of Customs as held in judgments PTCL 2008 CL 409 M/s. Toyo International Motorcycle v/s Federation of Pakistan and 3 others. , C.P. No. 2673 of 2009of Sadia Traders v/s FOP the Hon'ble High Court of Sindh , W.P. No. 756/2010 M/s. Faco Trading & 45 others v/s Member Customs , FBR etc.





E. That the respondent in para 4 stated that sub-Section (9) of Section 25 of the Customs Act was conducted but failed to provide the findings of such market survey or inquiry. The matter of the fact is that the Applicants goods are still available on a lower price tag than the value determined by the respondents in the impugned valuation ruling as evident from the websites of retail outlets in Pakistan selling it at a much cheaper rate than the value determined through the impugned valuation ruling. Flow chat of web sites of local market who are selling the importers product at a retail price (which includes cost price of goods, freight charges, container charges, cold storage charges, importers margin of profit, wholesaler's margin of profit, retailer's margin of profit, and other costs which incur in storing these chocolates) is reproduced below:

S.#	Online Address	Product Name	Size	Sale Price	VR
<b>M/s. Al-Fatah</b>					
1	<a href="http://www.alfatah.pk/products/ferry-rose-chocolate-heart-shap-box-t5-62-5gm?_pos=18&amp;_sid=dc4d13e7a&amp;_ss=r">http://www.alfatah.pk/products/ferry-rose-chocolate-heart-shap-box-t5-62-5gm?_pos=18&amp;_sid=dc4d13e7a&amp;_ss=r</a>	Ferry Rose	62.5 gm	185	\$ 2.80
2	<a href="http://www.alfatah.pk/products/dew-drop-coconut-chocolate-heart-shape-h08scc-80-gm?_pos=1&amp;_sid=f25cff232&amp;_ss=r">http://www.alfatah.pk/products/dew-drop-coconut-chocolate-heart-shape-h08scc-80-gm?_pos=1&amp;_sid=f25cff232&amp;_ss=r</a>	Dew Drop	80 gm	335	\$ 2.80
3	<a href="http://www.alfatah.pk/products/belgian-chocoalte-milk-flavor-100-gm?_pos=2&amp;_sid=ebfc4a81&amp;_ss=r">http://www.alfatah.pk/products/belgian-chocoalte-milk-flavor-100-gm?_pos=2&amp;_sid=ebfc4a81&amp;_ss=r</a>	Belgian Chocolate	100 gm	495	\$ 4.20
4	<a href="http://www.alfatah.pk/products/belgian-chocolate-white-espresso-11pcs-145-gm?_pos=8&amp;_sid=ebfc4a81&amp;_ss=r">http://www.alfatah.pk/products/belgian-chocolate-white-espresso-11pcs-145-gm?_pos=8&amp;_sid=ebfc4a81&amp;_ss=r</a>	Belgian Chocolate	145 gm	895	\$ 4.20
5	<a href="http://www.alfatah.pk/products/valor-dark-chocoalte-sugar-free-100-gm?_ps=2&amp;_sid=949633136&amp;_ss=r">http://www.alfatah.pk/products/valor-dark-chocoalte-sugar-free-100-gm?_ps=2&amp;_sid=949633136&amp;_ss=r</a>	Valor Dark Chocolate	100 gm	545	\$ 5.75
6	<a href="http://www.alfatah.pk/products/guylian-belgian-chocoalte-creamy-milk-100-gm?_pos=1&amp;_sid=3a2e70bc0&amp;_ss=r">http://www.alfatah.pk/products/guylian-belgian-chocoalte-creamy-milk-100-gm?_pos=1&amp;_sid=3a2e70bc0&amp;_ss=r</a>	Guylian Chocolate	100 gm	695	\$ 5.75
7	<a href="http://www.alfatah.pk/products/bolci-belgian-diamond-chocolate-black-box-ch086-230-gm?_pos=2&amp;_sid=3e2d571f4&amp;_ss=r">http://www.alfatah.pk/products/bolci-belgian-diamond-chocolate-black-box-ch086-230-gm?_pos=2&amp;_sid=3e2d571f4&amp;_ss=r</a>	Bolci Chocolate	100 gm	1695	\$ 3.30
8	<a href="http://www.alfatah.pk/products/elit-truffle-chocolate-cafe-200-gm?_pos=1&amp;_sid=3f3030b6d&amp;_ss=r">http://www.alfatah.pk/products/elit-truffle-chocolate-cafe-200-gm?_pos=1&amp;_sid=3f3030b6d&amp;_ss=r</a>	Elit Chocolate	200 gm	1095	\$ 3.30
9	<a href="http://www.alfatah.pk/products/delices-chocoalte-milk-flavour-100-gm?_pos=1&amp;_sid=3f3030b6d&amp;_ss=r">http://www.alfatah.pk/products/delices-chocoalte-milk-flavour-100-gm?_pos=1&amp;_sid=3f3030b6d&amp;_ss=r</a>	Delices De-Belgique	100 gm	435	\$ 11.50
<b>M/s. Naheed Store</b>					
1	<a href="http://www.naheed.pk/belgian-milk-hazelnut-crunch-chocolate-bar-100g">http://www.naheed.pk/belgian-milk-hazelnut-crunch-chocolate-bar-100g</a>	Belgian Chocolate	100 gm	550	\$ 4.20
2	<a href="http://www.naheed.pk/beldign-white-expresso-chocoalte-box-individually-wrapped-145g">http://www.naheed.pk/beldign-white-expresso-chocoalte-box-individually-wrapped-145g</a>	Belgian Chocolate	145 gm	865	\$ 4.20
3	<a href="http://www.naheed.pk/valor-sugar-free-dark-chocolate-stevia-100g">http://www.naheed.pk/valor-sugar-free-dark-chocolate-stevia-100g</a>	Valor Dark Chocolate	100 gm	610	\$ 5.75
4	<a href="http://www.naheed.pk/delices-de-belgique-72-dark-cocoa-nibs-chocolate-100g">http://www.naheed.pk/delices-de-belgique-72-dark-cocoa-nibs-chocolate-100g</a>	Delices De-delgique	100 gm	500	\$ 11.50
<b>M/s. Esajee</b>					
1	<a href="http://www.esajee.com/catalog/product/view/id/50742/s/elit-chocolate-gift-box-gourmet-collection-truffle-cafe-200g/category/2/">http://www.esajee.com/catalog/product/view/id/50742/s/elit-chocolate-gift-box-gourmet-collection-truffle-cafe-200g/category/2/</a>	Elit Chocolate	200 gm	1250	\$ 3.30
2	<a href="http://www.esajee.com/catalog/product/view/id/42983/s/belgian-milk-chocolate-with-hazelnut-crunch/category/2/">http://www.esajee.com/catalog/product/view/id/42983/s/belgian-milk-chocolate-with-hazelnut-crunch/category/2/</a>	Belgian Chocolate	100 gm	490	\$ 4.20
3	<a href="http://www.esajee.com/belgian-milk-chocolate-vanilla-salted-caremenl-145.html">http://www.esajee.com/belgian-milk-chocolate-vanilla-salted-caremenl-145.html</a>	Belgian Chocolate	145 gm	990	\$ 4.20
4	<a href="http://www.esajee.com/catalog/product/view/id/13717/s/chocolate-belgian-dark-chocolate-no-added-">http://www.esajee.com/catalog/product/view/id/13717/s/chocolate-belgian-dark-chocolate-no-added-</a>	Guylian Chocolate	100 gm	990	\$ 5.75





	sugar/category/2/				
5	<a href="http://www.esajee.com/catalog/product/view/id/39104/s/valor-nas-dark-chocolate-noir-bar/category/2/">http://www.esajee.com/catalog/product/view/id/39104/s/valor-nas-dark-chocolate-noir-bar/category/2/</a>	Valor Dark Chocolate	100 gm	650	\$ 5.75
6	<a href="http://www.esajee.com/delices-chocolate-dark-85-cacao-100g.html">http://www.esajee.com/delices-chocolate-dark-85-cacao-100g.html</a>	Delices De-Belgique	100 gm	450	\$ 11.50
1	<a href="http://shopatshams.com.pk/products/valor-sugar-free-dark-chocolate-with-truffle-filling-100g?_pos=8&amp;_sid=938de1a4&amp;_ss=r">http://shopatshams.com.pk/products/valor-sugar-free-dark-chocolate-with-truffle-filling-100g?_pos=8&amp;_sid=938de1a4&amp;_ss=r</a>	Valor Dark Chocolate	100 gm	695	\$ 5.75
2	<a href="http://shopatshams.com.pk/products/belgian-milk-chocolate-bar-100g?_pos=1&amp;_sid=63bef84c5&amp;_ss=r">http://shopatshams.com.pk/products/belgian-milk-chocolate-bar-100g?_pos=1&amp;_sid=63bef84c5&amp;_ss=r</a>	Belgian Chocolate	100 gm	650	\$ 4.20
3	<a href="http://shopatshams.com.pk/products/belgian-white-espresso-chocolate-box-145?_pos=9&amp;_sid=63bef84c5&amp;_ss=r">http://shopatshams.com.pk/products/belgian-white-espresso-chocolate-box-145?_pos=9&amp;_sid=63bef84c5&amp;_ss=r</a>	Belgian Chocolate	145 gm	950	\$ 4.20
4	<a href="http://shopatshams.com.pk/products/guylian-no-added-sugar-84-cocoa-dark-chocolate-10g?_pos=8&amp;_sid=aa51e7ad5&amp;_ss=r">http://shopatshams.com.pk/products/guylian-no-added-sugar-84-cocoa-dark-chocolate-10g?_pos=8&amp;_sid=aa51e7ad5&amp;_ss=r</a>	Guylian Chocolate	100 gm	995	\$ 5.75
5	<a href="http://shopatshams.com.pk/products/elit-gourmet-collection-truffle-cafe-box-200g?_pos=14&amp;_sid=00f1cc3c5&amp;_ss=r">http://shopatshams.com.pk/products/elit-gourmet-collection-truffle-cafe-box-200g?_pos=14&amp;_sid=00f1cc3c5&amp;_ss=r</a>	Elit Chocolate	200 gm	1495	\$ 3.30
6	<a href="http://shopatshams.com.pk/products/bolci-assorted-chocolate-covered-pistachio-135g?_pos=13&amp;_sid=00f1cc3c5&amp;_ss=r">http://shopatshams.com.pk/products/bolci-assorted-chocolate-covered-pistachio-135g?_pos=13&amp;_sid=00f1cc3c5&amp;_ss=r</a>	Bolci Chocolate	135 gm	1350	\$ 3.30
7	<a href="http://shopatshams.com.pk/products/delices-de-bilgique-dark-72-cocoa-nibs-chocolate-100g?_pos=9&amp;_sid=12f078f95&amp;_ss=r">http://shopatshams.com.pk/products/delices-de-bilgique-dark-72-cocoa-nibs-chocolate-100g?_pos=9&amp;_sid=12f078f95&amp;_ss=r</a>	Delices De-Belgique	100 gm	550	\$ 11.50



F. That even otherwise the valuation ruling has more than one discrepancy when it comes to determination of values of Belgium Chocolates. The applicant importer is a Importer of Chocolates present at serial no 85 as Movenpick Chocolate and serial no 98 as Delices De Belgique Chocolate of the impugned valuation ruling which is valued at US\$ 16.85/Kg and US\$ 11.50/Kg of all origins. It is to submit that the importers chocolates are of Belgium origin whereas other Belgian chocolates mentioned at Serial no. 57 as Bolci Chocolates is valued at US\$ 3.30, serial no.33 as The Belgian Chocolate valued at US\$ 4.20, Serial no. 27 Guylian Belgian Chocolate valued at US\$ 28.08 whereas the same brand is mentioned at serial no. 53 Guliyan Chocolate valued at US\$ 5.75 and serial no.18 Delacre Prestige Luxury Belgian Chocolate mentioned at Serial no 18 is valued at US\$ 19. All of these Chocolates are of Belgian origin valued at different rates some being of a higher quality are valued on the lower side while some are of lower quality valued at a higher side which is itself discriminatory in nature.

G. The applicant carves his right to add any fresh grounds at the time of hearing besides placing any valid incriminating evidence / documents.

##### 5. PRAYER

It is therefore prayed to the Revision Authority to allow the review application by declaring / ordering that:




a. *The Valuation Ruling No. 1629/2022, dated 08.04.2022 is being issued on forced construction of Section 25 of the Customs Act, 1969 to the extent Chocolates, hence, ab-initio, null and void and is cancelled being of no legal effect.*

b. *Any other relief may deem fit and adequate.*

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:-

### **"FACTS OF THE CASE"**

Earlier, the customs values of Chocolates were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1042/2017 dated 13-02-2017. Since the valuation ruling was more than five (05) years old, an exercise was carried out by this Directorate General to determine afresh the customs values of subject goods under Section 25A of the Customs Act, 1969. Meeting for the determination of customs values of Chocolates with stakeholders was held on 24-02-2022 which was duly attended by all the stakeholders. The current value of chocolates in the international market and aspect of freight was discussed in detail. Some of the importers requested to include new brands in the upcoming valuation ruling. It was also highlighted that the subject goods are perishable items and therefore have got limited shelf life, consequently, near the expiry dates, these perishable items are sold on sale and discounted prices. The traders further stated that since the subject goods are mainly being sold on super and general stores, therefore, a lot more expenses shelf rent, marketing expenses, refrigeration cost etc. is added at retail level which cannot be managed without adding extra value to the subject goods. The importers contended that all these factors may also be considered in fixing value of subject goods. Prices were accordingly also verified on the basis of location of market in the city and date of expiry of the product in question. The importers / stakeholders were requested to submit the following documents before or during the course of stakeholders' meetings: -

- 
- i) *Invoices of imports 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 the value of item in question.*
  - iv) *Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.*

However, after following, exhausting and examining all the valuation methods as envisaged under Section 25A and utilizing and analyzing whole the information so gathered, customs values of Dates were determined in terms of Section 25(9) and notified in terms of Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1629/ 2022 dated 08-04-2022 under Section 25A of the Customs Act, 1969, for uniform assessment all over the country.

### **PARAWISE COMMENTS**

Para-a&b *Need no comments being introduction of the petitioners and mention of their imports. As far as the impugned valuation ruling is concerned, the same has lawfully been issued after exhausting and examining all the valuation methods as envisaged under Section 25 of the Customs Act, 1969, record of the case and submissions made by the petitioners. Further, all aspects surrounding the import were duly considered during the process of determination of customs values of Chocolates of different brands. As such the same has correctly and justifiably been issued in terms of Section 25A of the Customs Act, 1969, by the Respondent.*

### **GROUND**

Para-i & ii *In this regard it is submitted that this Directorate General has determined the minimum customs values in the Valuation Ruling No.1629 / 2022, dated : 08-04-2022 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. Further, record of previous valuation ruling No.1042/2017, dated 13-02-2017 was also duly considered during the process of determination of customs values in the impugned valuation ruling. As such the same has correctly and lawfully been issued by the Respondent.

Para-iii & iv

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-LX), 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-v

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-LX ), 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.1629 / 2022, dated 08-04-2022 had lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country.

Para-vi

It is submitted that the meetings with the stakeholders were held on 24-02-2022. 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 /LCs, 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-vii Relates to the time of hearing before the competent authority.

### **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.1629/2022, dated 08-04-2022 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 Rulings 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. Hearings in this case were scheduled on 22-09-2022 and 29-09-2022. The petitioner did not attend the hearings, so fixed, which shows that he is not interested in proceeding further with his revision petition. Accordingly, the same is rejected for non-prosecution.

  
(Gul Rehman)  
Director General

Registered copy to:

M/s. Pak International,  
C/o Obaydullah Mirza Advocate,  
B-3, 2<sup>nd</sup> Floor, Pak Chamber, West Wharf Road, 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 Customs)-FBR, Islamabad.
- 4) The Director General, PCA & Internal Audit, Islamabad
- 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, Karachi / Lahore / Quetta / Peshawar.
- 16) The Collector of Customs, Collectorate of Customs, (Appraisement - West / Appraisement - East/  
Appraisement - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad /  
(Appraisement / Enforcement), Quetta / Gwadar / (Appraisement / Enforcement / AIIA), Lahore /  
Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan /  
Islamabad /  
Gilgit -Baltistan / (Appraisement / Enforcement), Peshawar / 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) Assistant Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in  
One Customs & WEBOC Database System.
- 20) Guard File.

