

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

File No. DG(V)Val.Rev/32/2022

Dated 12th September, 2022

**Order in Revision No. 77/2022 under Section 25D of the Customs Act, 1969,
against Valuation Ruling No. 1634/2022 Dated: 20-04-2022**

- 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. Mian Corporation & Others

VERSUS

PETITIONERS

Director, Customs Valuation, Karachi

RESPONDENT

Date(s) of hearing

16-08-2022 and 01-09-2022

For the Petitioners

Mr. Jamshed Raza alias Ahmed Danish, Consultant
Mr. Farhatullah
Mr. Subhan Alam
Mr. Farhan

For the Respondent

Mr. Nadeem Shaikh, Valuation Officer

This revision petition was filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1634/2022 dated 20.04.2022 issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

"Being aggrieved with and dissatisfied by the arbitrary and exorbitant customs value of Ladies Hand Bags vide impugned Valuation Ruling No. 1634/2022 dated 20-04-2022 issued by the Director customs Valuation Karachi, this revision petition, under the instruction from and on behalf of my client, is preferred under Section 25 D of the customs Act, 1969 on the consideration of facts and ground s mentioned hereinafter below:

FACTS

1. That our Clients are duly registered concerns goods engaged in import and trading of Ladies Hand Bags. This commodity is mainly imported from china and other countries. Our client enjoys unblemished reputation in the business circle having spotless record towards payment of government's legitimate revenues in accordance with law. Our client is regular taxpayers/ filer operative on the Active Taxpayer list FBR. Further it is pertinent to mention here that the under-reference commodity prior to issuance of

impugned valuation ruling, the same commodity was being regularly imported, assessed and cleared as per customs value i.e. @US\$ 1 to 1.10/unit.

2. *That the Directorate General of customs valuation has issued impugned valuation Ruling No. 1634/2022 dated 20-04-2022 whereby customs values of Ladies Hand Bags have been unjustifiably enhanced and fixed at \$ 2.25/unit to 4.64/unit whereas Ladies Hand Bags further perusal of the impugned Valuation Ruling reveals that the said valuation ruling is framed on the recommendations received from local manufacturers that Ladies Hand Bags being declared /cleared at lower values. Due to lack of uniformity of assessments at different collectorate, it is pertinent to mention here that it is very clear that local's manufacturers are trying to make their monopoly by enhancing the values.*
 3. *That in addition to above. it is pertinent to mention that for the determination of customs values through market enquiry / survey under Section 25(9) of the Customs Act, 1969, the market enquiry is essentially to be-conducted in accordance with the comprehensive procedure, 34whereas in the instant case, the purported market enquiry under Section 25 (9) of the Customs Act. 1969, has been conducted in a clandestine manner without confirming to the mechanism laid down in the Office Order.*
 4. *In view of foregoing, it is humbly prayed that the Valuation Ruling No. 1634/ 2022 dated 20.04.2022 exhibiting excessive & exorbitant customs values of iron or Ladies Hand Bags of the impugned Valuation Ruling on the basis of application of Section 25(9) of the Customs Act, 1969, without conforming to the Section 25 (9) of the Customs Act, 1969, and rule 119 of the Customs Rules, 2001, may kindly be set-aside, or in the alternative. A fresh Valuation Ruling may please be issued for determination of customs values in accordance with law. Prayer is made in the interest of justice.*
 5. *The respondents/ Collectorate of clearance may be directed to assess the trader's fresh consignment in the pipe line provisionally by securing pay order/bank guaranty till final decisions revision appeal.*
 6. *Any other relief which Honorable authority consider fit for the natural justice."*
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 Hand Bags, Shoulder Bags, Purses & Clutches of Artificial Leather (low end brands), were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1196/2017 dated 01-08-2017. An exercise was initiated in this Directorate General to determine customs values of subject goods in terms of Section 25A of the Customs Act, 1969. Meeting with all stakeholders, trade bodies including representatives of clearance Collectorates were held in this Directorate General on 03-02-2022. The importers / stakeholders were requested to submit following import related documents before or during the course of meeting so that customs values could be determined : -



- (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.*

The meeting was attended by stakeholders and their points of view were heard in detail to arrive at customs values of subject goods. None of the importers submitted any documents in support of their contention, keeping in view the element of freight, import prices of raw materials and the values prevailing in the local and international market. Accordingly, after exhausting all valuation methods as envisaged under Section 25 of the

Customs Act, 1969 and exhausting and examining all the valuation methods as envisaged under Section 25 of the Act *ibid*, customs values of under reference goods were determined in terms of Section 25(9) of the Customs Act, 1969, for uniform assessment all over the country vide Valuation Ruling No.1634/2022 dated 20-04-2022, for uniform assessment all over the Customs Stations of the country.

PARAWISE COMMENTS

Para-(1&2) Need no comments being introduction of the petitioners and their imports.

Para-(3&4) Not Agreed. It is respectfully submitted that the impugned Valuation Ruling No.1634/2022 dated 20-04-2022 has lawfully and justifiably been issued by the Respondent in terms of Section 25A of the Customs Act, 1969, under vested powers upon him. The Director (Valuation) has been empowered by the Board to issue valuation rulings after exhausting all valuation methods as envisaged under Section 25 of the Customs Act, 1969. No deviation from laws / rules has occurred while determining the customs values of under reference goods. Further, it is submitted that concept of "fixation of values" no more exists in the Customs Tariff rather Customs values are being determined in terms of Section 25 of the Customs Act, 1969. As far grievances of under reference petitioners are concerned, it is submitted that they seem to be not satisfied with any valuation ruling because they are continuously aggrieved with both Valuation Rulings No.1196/2017, dated 01-08-2017 & impugned Valuation Ruling No.1634/2022 dated 20-04-2022 and filing review petitions against the same. However, rulings are being issued law by considering record of previous rulings and taking all stakeholders on board. Respondent abovnamed had determined minimum customs values although the same are being sold in the local market at higher prices. On the other hand the petitioners did not submit any import related documents such as copies of sales tax paid invoices, proforma Invoice etc. Therefore, the determined customs values are not exorbitantly increased rather the same are based on ground realities of the case record. As such the Respondent has acted according to law and procedure.

Para-(5&6) It is submitted that the contents of Para-(5&6) are denied to the extent declared value of the consignment is not reliable and not acceptable in terms of Section 25 (1) of the Customs Act, 1969, in presence of Valuation Ruling available under Section 25-A of the Customs Act, 1969. The Valuation Ruling is exhaustive which is always taken for assessment purpose in cases where the declared value is on lower side. The Valuation Ruling has been issued under Section 25-A of the Customs Act, 1969, which always prevails upon the declared value, which in turn is not proof of exact transactional value. Assessments are being made as per said Valuation Rulings all over the country but only the under reference petitioner is aggrieved. In these paras petitioners have negated the impugned Valuation Ruling but did not give any substantive and cogent reason for not accepting the same while assessments are being made as per the same.

Para-(7&8) Denied. It is submitted that the impugned Valuation Ruling issued after considering the representation of the petitioners and view point of all the stakeholders. The record of the impugned Valuation Ruling No.1196 / 2017, dated 01-08-2017 and arguments put forward by the Appellants were duly considered during process of issuance of impugned Valuation Ruling No.1634/20-04-2022. However, petitioners still seem to be aggrieved despite two Valuation Rulings have been issued for under reference goods. 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 any deviation from the existing laws / provisions as envisaged in Section 25 readwith Section 25-A of the Customs Act, 1969. 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.1634/ 2022, dated 20-04-2022 has lawfully and justifiably been issued in terms of Section 25-A of the Customs Act, 1969.

Para-(9)

It is submitted that the contents of Para-(9) are denied to the extent that declared value of the consignment was 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 are aggrieved.

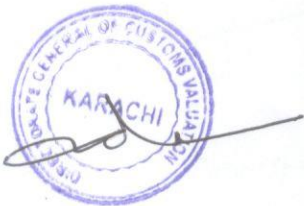
G R O U N D S

Para-(1)

Denied. It is submitted that the impugned Valuation Ruling issued after considering the representation of the petitioners and view point of all the stakeholders. The record of the impugned Valuation Ruling No.1196 / 2017, dated 01-08-2017 and arguments put forward by the Appellants were duly considered during process of issuance of under reference Valuation Ruling No.1634 / 20-04-2022. 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 any deviation from the existing laws/provisions as envisaged in Section 25 readwith Section 25-A of the Customs Act, 1969, has been occurred. The petitioners could not substantiate their claim with supporting documents on record. No any 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.1634/ 2022, dated 20-04-2022 have lawfully and justifiably been issued in terms of Section 25-A of the Customs Act, 1969 by the Respondent for uniform assessment all over the country.

Para-(2)

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, 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



Para-(3)

that the declared transaction values are fair lies upon the importer who may justify their declarations through documentary evidences. Denied. It is respectfully submitted that the customs value of under reference goods had been determined strictly in accordance with the provisions of Section 25 of the Customs Act, 1969. Moreover, the petitioners, on the other hand, did not submit the requisite corroboratory import documents or any evidence to substantiate their cause of grievance and to enable this forum to verify the truth and accuracy of transaction value of the applicant. As per Rule-109 of the Valuation Rules issued under SRO No.450(I)/2001, dated 18-06-2001 (Chapter-IX), in the absence of valid import documents, the burden to prove the of transaction value shifts to the importers / applicants. As such the same is not against the principles of laws rather the same is based on factual ground realities. Further, the petitioners were requested to provide corroboratory documents like sales tax paid invoices, proforma invoice, copies of L/Cs and other import related documents but they never furnished the same to this office which are essentially required in the process of determination of customs values for assessment purposes. As such burden of proof that their transaction value is correct and fair lies upon the petitioners who may satisfy the Customs Authorities.

Para-(4)

Not Agreed. It is submitted that customs values in the impugned Valuation Ruling have been determined sequentially by following all valuation methods as provided in Section 25 of the Customs Act, 1969, and giving reasons for rejection thereof. After exhausting Sub-Sections to from (1) to (9) of Section 25, the customs values have been determined in terms of Sub-Section (9) of Section 25 of the Customs Act, 1969, for uniform assessment all over the country. Moreover, it is submitted that view point of petitioners was also considered and they were requested to provide corroboratory import documents but the same were never provided to this office for purpose of determination of customs values which are essentially required for the purpose of determination of the customs values of any imported goods into Pakistan.

Para-(5)

Denied. It is respectfully submitted that Valuation Ruling No.1634/2022 dated 20-04-2022 has lawfully been issued in terms of Section 25A of the Customs Act, 1969 after examining whole record of the case and ground realities. The said ruling has also been issued after exhausting and applying all valuation methods as envisaged under Section 25 of the Customs Act, 1969 and customs value of under reference goods had been determined strictly in accordance with the provisions of Section 25 of the Customs Act, 1969. Moreover, the petitioners, on the other hand, did not submit the requisite corroboratory import documents or any evidence to substantiate their cause of grievance and to enable this forum to verify the truth and accuracy of transaction value of the applicant. As per Rule-109 of the Valuation Rules issued under SRO No.450(I)/2001, dated 18-06-2001 (Chapter-IX), in the absence of valid import documents, the burden to prove the of transaction value shifts to the importers / applicants. As such the same is not against the principles of laws rather the same is based on factual ground realities.

Para-(6&7)

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.1634/2022, dated 20-04-2022 has lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country. It is respectfully submitted that it is not mandatory for Customs to accept each and every transactional value. As such the transaction value cannot be accepted in absence of any relevant import evidences and import documents etc. in terms of Para-108 of the Customs Rules, 2001. It is further submitted that the meeting with the stakeholders was held on 03-02-2022, which was duly attended by the commercial importers as well as local manufacturers of under reference goods and official bearers / representatives of concerned Association. The participants as well as the Association were requested to provide the documents like copies of contracts made / LCs, Sales Tax Paid Invoices to substantiate their contention of decrease in market prices. Yet they did not provide any required 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.

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.1634/2022, dated 20-04-2022 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 assessment 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. Hearings in this case were held on 16-08-2022 and 01-09-2022 on which dates the counsels/petitioners and the representative of respondent department appeared for hearing and heard in detail. The main contention of the petitioners was that the values of the Ladies Hand Bags, Shoulder Bags, Purses and Clutches of Artificial Leather (Low End Brand) have been unjustifiably enhanced and fixed at \$ 2.25/unit to 4.64/unit vide impugned Valuation Ruling No.1634/2022 dated 20-04-2022. It was also added by Mr. Jamshed Raza alias Ahmed Danish, Consultant representing M/s Awais Traders, that sequential order of valuation methods, as given in Section 25 of Customs Act, 1969, has not been followed and the values have been determined arbitrarily under Section 25(9) of Customs Act, 1969. The petitioners further insisted that the impugned items are freely available in the local market; however, (according to them) it has been incorrectly stated in the said Valuation Ruling that these items are not readily available in the market.



4. The departmental representative (DR) explained that earlier the Customs values of Hand Bags, Shoulder Bags, Purses & Clutches of Artificial Leather (low end brands), were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1196/2017 dated 01-08-2017. An exercise was initiated in this Directorate General to determine customs values of subject goods in terms of Section 25A of the Customs Act, 1969. Meeting with all stakeholders, trade bodies including representatives of clearance Collectorates were held in this Directorate General on 03-02-2022. The importers / stakeholders were requested to submit import related documents before or during the course of meeting so that customs values could be determined. The meeting was attended by stakeholders and their points of view were heard in detail to arrive at customs values of subject goods. None of the importers submitted any documents in support of their contention, keeping in view the element of freight, import prices of raw materials and the values prevailing in the local and international market. Accordingly, after exhausting all valuation methods as envisaged under Section 25 of the Customs Act, 1969 and exhausting and examining all the valuation methods as envisaged under Section 25 of the Act *ibid*, customs values of under reference goods were determined in terms of Section 25(9) of the Customs Act, 1969, for uniform assessment all over the country vide Valuation Ruling No.1634/2022 dated 20-04-2022, for uniform assessment all over the Customs Stations of the country.

5. After having considered the views of the petitioners, the D.R. and the documents on record, the departmental contention, in para-5 of impugned V.R. that *"....item was not readily available in market...."* is not within the realness of possibility considering that the impugned items are freely available in market. The D.R. was requested to clarify this aspect, but he was unable to controvert this claim of the petitioners. On account of the foregoing discussion, Valuation Ruling No.1634/2022 dated

20-04-2022, in the process of determination of values, suffers from legal and procedural impropriety and the same is hereby set aside with the directions to the Director Customs (Valuation) to determine afresh the Custom values of the impugned goods within thirty days of the issuance of this order in terms of Section 25A of the Customs Act, 1969 by recourse to the valuation methodology elaborated in Section 25 of the Act *ibid*. The instant revision petition, filed in terms of Section 25D of Customs Act, 1969, are disposed of accordingly.

6. Being identical on facts and law point, this order shall apply *mutatis mutandis*, to the following (25) revision petitions:-

S#	Name of Petitioners
1.	M/s Salman Enterprises
2.	M/s. SFZ Enterprises Pvt. Ltd.
3.	M/s. Stylo PVT Ltd.
4.	M/s. Hygiene Solution
5.	M/s. Safa Textile
6.	M/s. Brother Enterprise
7.	M/s. Radium Silk Factory
8.	M/s. Awais Traders
9.	M/s. Ahmed Ibrahim Sons
10.	M/s. Ahmed Raza Trading
11.	M/s. AB Trading
12.	M/s. Shah Traders,
13.	M/s. Global Trading Co.
14.	M/s. Happy Sun Trading Co
15.	M/s. J.B Shoes
16.	M/s. Multi Trading Co
17.	M/s. Ayaan Traders
18.	M/s. Mian & Sons
19.	M/s. Safa industry
20.	M/s. S.A Brothers
21.	M/s. Arham Enterprise
22.	M/s. S.S Traders
23.	M/s. A.M Traders
24.	M/s. Star Traders
25.	M/s. Sial Enterprises



(Gul Rehman)
Director General

Registered copy to:

S.No	Name of Petitioners
1	M/s Salman Enterprises Office# 6125, 6th Floor, Central Plaza, Preedy Quarters, Saddar Town, Karachi. salmanenterprises094@gmail.com
2	M/s. SFZ Enterprises PVT LTD. Shop # 7058, 7th Floor, Central Plaza, Preedy Quarters, Saddar Town, Karachi.
3	M/s. Stylo Pvt. Ltd. 161-M Quaid-e- Azam Industrial Estate, kot Lakhpat, Lahore, Pakistan. 042-111178956

4	M/s. Hygiene Solution Shop 124, Second Floor, Central Plaza, Saddar, Karachi. sarfraz_tcm@yahoo.com0321-2160801, 0313-2015300
5	M/s. Safa Textile Plot No: H-2/11 Sector 5, Korangi Industrial Area, Karachi East.
6	M/s. Brother Enterprise LS-18, Sector 16-B, North Karachi, Industrial Area, Karachi. brotherent@hotmail.com (+92-21)323-3370063
7	M/s. Radium Silk Factory Plot No L 18/1/1/14, Block 22, F.B Area, Gulberg Town, Karachi. radiumrsf@hotmail.com(+92-21)2323-3370063
8	M/s. Awais Traders C/O Jamshed Raza alias Ahmad Danish Suit No 315, 3rd Floor, Trade Avenue, HusratMohani Road, Karachi
9	M/s. Ahmed Ibrahim Sons Office # 103, Maryam Heights, Block B, North Nazimabad, Karachi. ahmedibrahimsons@gmail.com
10	M/s. Ahmed Raza Trading Flat No, 8, Plot No Rs1/16 Arba Arcade, Raghoo St. Ranchore Line, Karachi.0333-4218275
11	M/s. AB Trading JT 3/2, GauGali Park, Off Nawab MKT, Saddar Town, Karachi. abtrading42101@gmail.com 021-32434852
12	M/s. Shah Traders, M/s Bismillah Purse House, M/s Azan Enterprises, M/s A.A.M. International, M/s Dawn Enterprises and M/s Haseeb & Co. C/O Franklin Law Associates, 1st floor, Plot No.4C, Lane # 3, Al-Murtaza Commercial, DHA Phase-VIII, Karachi
13	M/s. Global Trading Co. Shop # 92, Ground Floor, Motandas Market, MA Jinnah Road, Saddar Town, Karachi.0335-3047841
14	M/s. Happy Sun Trading Co Office # 407, Jillani Center, MA Jinnah Road, Karachi. happysontradingco@yahoo.com021-37014496
15.	M/s. J.B Shoes Shop #28-29, Yousaf Market, behind Mohtandas Market, MA Jinnah Road, Karachi. 021-32426818, 021-37014496
16.	M/s. Multi Trading Co Office # 103, 1st Floor, Zainab Market Center, Plot No SR-1/8/9/D, Quarters OFF MA Jinnah, Saddar Town, Karachi.0323-6704253
17.	M/s. Ayaan Traders Office # 5, Plot No LL-F, 5/7, Nazimabad, Karachi.
18.	Ms. Mian & Sons C/o Expert Law Associate Office # 4, Ground Floor, Golden Heights, Opp Custom House, Karachi. 0333-2210866
19.	Ms. Mian Corporation C/o Expert Law Associate Office # 4, Ground Floor, Golden Heights, Opp Custom House, Karachi. 0333-2210866



20.	Ms. S.A Brothers C/o Expert Law Associate Office # 4, Ground Floor, Golden Heights, Opp Custom House, Karachi. 0333-2210866
21.	M/s. Arham Enterprise Office # 119, 6th Floor, Central Plaza, MA Jinnah Road, Karachi.021-32710103
22.	M/s. S.S Traders Suit # G-1, Plot # W06/63/1, Ground Floor, Thathahai Compound, Light House Centre, Karachi. 021-32773536, 021-32750204
23.	M/s. A.M Traders Office # 4, Plot No. OT 5/24-25, Qari Muslahuddin Manzil, Kagzi, Bazhar, Mithadar, Karachi. 021-32431767, 0334-6916097
24.	M/s. Star Traders Room # 323, 3rd Floor, Zahara Square, MA Jinnah Road, Karachi. mukhti967@gmail.com,0312-4979371
25.	M/s. Sial Enterprises 9th Floor, Jilani Tower, M.A Jinnah Road Karachi
26.	M/s. Safa Industry Plot No: H-2/11 Sector 5, Korangi Industrial Area, Karachi East.

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, Islamabad.
- 4) The Director General, PCA & Internal Audit, Custom House, Karachi.
- 5) The Director General, IOCO, Custom House, Karachi.
- 6) The Director General, Transit Trade, Custom House, Karachi.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Enforcement (Central), Custom House, Lahore.
- 9) The Chief Collector of Customs Appraisalment, (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, Appraisalment (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, (Appraisalment - West / Appraisalment - East / Appraisalment - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad / (Appraisalment / Enforcement), Quetta / Gawadar / (Appraisalment / Enforcement / AIIA), Lahore / Appraisalment, Faisalabad / Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit -Baltistan / (Appraisalment / 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) Assistant Director (Revision), Customs Valuation, Karachi
- 21) Guard File.