

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

File No.DG(V)Val.Rev/51/2022/1085.

Dated 28th October, 2022

**Order in Revision No. 91- /2022 under Section 25D of the Customs Act, 1969,
against Valuation Ruling No. 1667/2022 Dated 24-06-2022**

- 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 Master Pipe Industries, Lahore

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

21-09-2022

For the Petitioners

Mr. Hamza Maqsood Habib, Advocate
Mr. M. Saad Siddique, Advocate
Mr. Naveed Talha

For the Respondent

Mr. Usama Zaheer, Valuation Officer

This revision petition was filed under Section 25D of the Customs Act, 1969, against customs values determined vide Valuation Ruling No. 1667/2022, dated 24-06-2022, issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

"Being aggrieved and dissatisfied of the Valuation Ruling No. 1667 of 2022 (hereinafter referred to as the "**Impugned VR**") passed by the Director Valuation, the Applicant hereinabove mentioned humbly submits as follows:

FACTS:

1. That the Applicants are law-abiding tax payers who consistently pay substantial sums of tax to the government exchequer and are primarily involved in the import of iron/steel products of secondary quality, inter alia secondary quality Hot-Rolled Steel Coils/Sheets ("**HRC**"), Cold-Rolled Steel Coils/Sheets ("**CRC**"), Galvanised ("**GP**") & other coated Steel products. It is important to note that the Applicants' imports come from a variety of countries and are bought from reputable manufacturers through negotiated contracts. The Respondent is the Director Valuation of Customs, who is required by section 25-A of the Customs Act, 1969 (hereinafter referred to as the "**Act**") to determine the value of goods imported into Pakistan. However, as

shown in the following paragraphs, he has failed to exercise this authority in a legal and reasonable manner.

2. That the instant Revision Petition concerns the Customs Appraisement Valuation of Secondary Steel Products – particularly, GP (hereinafter referred to as the “**Goods**”), imported from various countries, the valuation of which is assessed by the Impugned VR. It is important to note at the outset that the Applicants' imports were and are still being routinely assessed above their actual, invoice value without justification, in violation of legal principles established by Superior Courts in this area of law, as detailed hereafter.
3. That it is crucial to briefly describe the Goods that the Applicants have been importing as part of their regular business operations. The Goods that are the focus of this instant matter are Secondary Quality Plain Galvanized Steel Coils/Sheets. It is important to note that these Goods differ from goods of prime quality as reflected in their value, which is significantly lower than that of the same products of prime quality. Additionally, because the Goods themselves are of secondary quality, they come in a variety of grades, which in turn impacts their worth. For instance, some of them may be damaged, while others may be rejected goods, etc.
4. That, generally, with regard to the valuation of metals and alloys, reliance is placed by both the importers as well as the Customs Authorities on the London Metal Exchange; which is a global forum through which metal stock is traded. The tabulation of the trades, values at which the trades take place as well as the different amounts of trade available are recorded in the London Metal Bulletin (hereinafter referred to as the “**LMB**” Method), a publication of the London Metal Exchange (hereinafter referred to as the “**LME**” Method) that contains register like entries of the transactions performed. It is an established practice in the metal trade to negotiate according to the current rates stated in the LMB, however the same only provides indicative values and not actual transactional values in the normal course of trade and the same established practice extends to customs authorities, who when in doubt with regard to the value to be determined of a particular imported good from the metal family, look to the LMB. However, it is pertinent to note that most of the countries like Australia, Canada, Japan, South Africa, Taiwan, etc., from which the subject goods are imported by the Petitioner, are not reflected on the LMB, hence it is a flawed method of determination under Section 25.
5. That the instant controversy dates back to 2015, when the Respondent issued Valuation Ruling No. 717/2015, dated 11.02.2015 (hereinafter referred to as the “**2015 Valuation Ruling**”), which stated that imports of Goods under the relevant PCT headings should be valued at the cost of prime quality Goods for the relevant countries, as per prices published in the LMB, with a 15% discount to account for quality differences. That, one of the importers opted to file a representation under Section 25-A of the Customs Act of 1969, as well as Suit 143/2017, before the High Court of Sindh, which was disposed of with a direction to the Respondent to address the importers and Section 25-A Representation.
6. That on 27.09.2017, after a period of more than 30 months, the Respondent issued Valuation Ruling 1213/2017 (hereinafter referred to as the “**2017 Valuation Ruling**”), in which the method for determining the value of the Goods remained the same as in the 2015 Valuation Ruling, with the only difference being that the discount on prime Goods used to determine the value of the Goods was now 16% for Goods imported from non-LMB countries and 15% for Goods imported from LMB countries. The same was passed after considering input from stakeholders, including local manufacturers, on which the Respondent determined the value of the Goods. The Honourable Sindh High Court was pleased to set aside the 2017 Valuation Ruling in the following terms in Order 02.11.2020:



"Questions No. 1 and 2 are answered in the Negative against Applicant and in the favour of Respondents. Whereas, questions No. 3, 4 and 5 are answered in Affirmative against Applicant and in favour of Respondents. Respondent's consignments are, therefore, to be assessed on transactional value in accordance with law."

7. *That the Respondent held a total of three meetings, conducted on 09.03.2021, 15.11.2021 and 01.03.2022, to determine the value of HRC, CRC, and GP Steel Coils and Sheets of Secondary Quality, in accordance with Section 25-A of the Customs Act of 1969. The first of these meetings was convened by the Respondent on 09.03.2021, where it was brought to the Respondent's attention that the involvement of local manufacturers in such valuation meetings is illegal and contrary to the set practice laid down by the Honourable Sindh High Court in various judgements; however, the Respondent remained steadfast on such involvement of local manufacturers, in direct violation of the law. It is also pertinent to mention here that the Impugned VR fails to mention the holding of this meeting and erroneously states that a meeting was held on 11.01.2022, a date on which the Respondent did not hold a meeting, neither were the Applicants invited to attend any such meeting. The Applicants also contested such participation of local manufacturers in these valuation meetings in letters sent to the Respondent on 05.03.2021 and 12.11.2021, but all such efforts were futile, and local manufacturers were still made part of the valuation process, as discussed in more detail hereafter.*
8. *That a subsequent meeting in relation to this determination was held on 15.11.2021, during which a detailed discussion pertaining to the qualities of steel and the differentiation between prime quality and secondary quality steel was carried out, and it was brought to the attention of the Customs Authorities that every factory and steel mill has their own categorization of secondary quality and scraps, and as a result, imported items of secondary quality could not be compared or analyzed with local-coating plants, which unlike imported qualities, have a very narrow range of material production. In their letter dated 28.02.2022, the Applicants also informed the Respondent that during the meeting on 15.11.2021, a Customs Officer inquired as to why the LMB method was not accepted with some secondary quality discounts. In this regard, it was comprehensively brought on the record that LMB prices are not available for all origins, nor are they provided for secondary materials, and the implementation of the LMB method, as stated by the Honourable Sindh High Court, is illegal and in violation of the law.*
9. *That the final meeting in relation to this determination was held on 01.03.2022, during which the points raised in the first meeting on 09.03.2021 were reiterated, with particular emphasis on the fact that fixing prices or discounts would open the door to litigation, provided that the 2017 Valuation Ruling is still sub-judice before the Honourable Supreme Court. That in addition to the foregoing, the Applicant's letter to the Respondent dated 28.02.2022, shed light on the fact that the same illegalities were being committed by the Respondent by following the set aside methods in the instant matter. Nonetheless, the Applicants attended this meeting in the hope that the outcome of such meetings would be in accordance with the law.*
10. *That the Respondent then determined, in passing the Impugned VR, that the transaction value method was inapplicable due to a lack of requisite information; however, the Respondent already had available all the data pertaining to such imports, which would amount to sufficient information on their part to follow the transactional value. That the Respondent applied s. 25 till sub section (8) of the Act without providing any cogent reasoning and proceeded to come back to rely on s. 25 (6) containing the 'Transaction Value of Similar Goods' method to determine the value of the Goods.*
11. *That the Respondent erroneously linked secondary quality values with LME values of prime quality steel in making such a determination. It is important to note here that LME prices are only relevant to certain countries and provide information for steel products of only prime, rather than*



secondary quality, such as those of the Applicants, and there is no link between international prices of secondary quality steel and LME prices of prime quality steel to be relied upon as an accurate determination of value cannot be reached. That the illegal method adopted by the Respondent in the Impugned VR is based on LMB pricing for prime quality GP from the respective origins, reduced by 28% to account for secondary quality discrepancies. However, the Impugned VR does not provide the method for assessment for Goods that are not included in the LME which is being carried out through the use of an arbitrary formula which is unlawful and to the detriment of the Applicants and all importers.

GROUND:

- A. That the participation of local manufacturers in the process of determination of values of imported goods is illegal as it falls outside the scope of s. 25 of the Act. That, as held by the Honourable Sindh High Court in paragraph 13 of judgement bearing citation **PTCL 2018 CL 636 (Al-Amin Cera)**, local manufacturers have no standing to ask for a determination and/or enhancement of the customs value of any goods under s. 25-A or s. 25-D of the Act. The question of whether there has been any injury to a local manufacturer is entirely outside the purview of the Customs Act of 1969 and the Respondent's jurisdiction. The involvement of local manufacturers in the determination process, according to the law, jeopardizes the legality of the orders issued as a result. That this exercise taints the impugned VR with illegality, and thus it is liable to be set aside.
- B. That, as per Section 25 of the Customs Act 1969, along with the principles enunciated by the Honourable High Court of Sindh in the case reported as **PTCL 2018 PTD 1746 Karachi (Sadia Jabbar)**, the Customs Department is legally required to accept the transaction value or, alternatively, provide reasons and documentary evidence on the basis of which the said transaction value is being rejected and the next method in sequential application as allowed by s. 25 of the Customs Act, 1969 is being adopted.
- C. That the mandatory requirement of sequential application of the sub-sections of Section 25 is further emphasised in the case reported as **2006 PTD 909 (Rehan Umer)**, wherein it was stated that the customs officer is required to record this exercise of sequential application of the sub-sections of Section 25, and any increase in value must be supported by cogent evidence. That the Respondent failed to meet these legal requirements in determining the values of the Goods.
- D. That, as the Sindh High Court has clarified in its judgment reported as **2018 PTD 1746 Karachi (Sadia Jabbar)**, the exercise of sequential application must stop at the first method under Section 25 of the Act which is found applicable, and it is neither permissible nor necessary to go on to, or to consider, any of the succeeding methods found under Section 25. That in passing the Impugned VR, the Respondent erred in proceeding towards considering the methods contained under Sections 25 (7) and (8) of the Act, and then returning to, and concluding the assessment under the 'Similar Goods' method found under Section 25 (6) of the Act. Such an exercise, therefore renders the Impugned VR null and void.
- E. That the Respondent has malafidely failed to carry out his obligation under the law as set out under a judgement of the Honourable High Court cited as **2017 PTD 370** to make all reasonable efforts to secure documents, data, and information which would have allowed it to accurately determine the values of the concerned item(s) in line with Section 25 which it has utterly failed in doing so. In the absence of any primary research of their own, they were obligated to state reasons why the data provided by the Applicants and other importers was not considered. The Respondent has erred by blatantly disregarding the transactional value of the goods and arbitrarily relying upon values taken from the LMB of supposed similar goods from different countries.



- F. That s. 24-A of the General Clauses Act requires that the power bestowed on the Respondent under the Customs Act, 1969 be used reasonably, fairly, justly, and for the advancement of the purpose for which it was conferred, which is being violated in the instant case as illustrated by the Respondent's actions. It is reiterated here that the Respondent has provided no cogent and detailed reasons for rejecting the transactional value declared by the Applicants, nor for the inapplicability of the other statutory methods for determining the value of the Goods under Section 25 of the Customs Act, 1969.
- G. That the Respondent has erred in fixing a price for the Goods, that it is impossible to fix the value of the Goods as prices for the same fluctuate based on origin, quality, and supply. It defies logic and the practice of the Appraisement department itself to assess the value in static terms as they have done and points towards their unwillingness to understand the Goods being imported. That by assessing the value of the Goods, by applying a fixed, arbitrary, discount to the prices of prime quality imports, the Respondents have erred as, in law, a particular good must be assessed on either its transactional value or by, after providing due justification, sequentially using one of the methods contained within Section 25 of the Customs Act, 1969. The instant method of assessment is outside the scope of the s. 25(6) as the same does not provide for the assessed value of one product to be determined by applying a fixed, static discount to the price of another product, particularly so when the price of the commodity in question is dynamic and varies enormously depending on origin. Therefore, the formula used is erroneous and against the law in the given circumstances.
- H. That the Impugned VR invokes the ground of contempt, because the Respondent's actions have been part of a repeated pattern of conduct demonstrating a deliberate disregard for all judgments issued and principles established by the Honourable Superior Courts. That such illegalities in this assessment leave the Impugned VR reeking of mala-fide, as well as an illogical price fixation, rendering the Impugned VR illegal and liable to be set aside.
- I. That the Applicants may be allowed to raise any further grounds at the time of hearing of this Petition.

PRAYER

That in light of the reasons listed above, it is accordingly prayed that this forum may be pleased to:

- (i) Set aside the Valuation Ruling 1667/2022.
- (ii) Direct the Respondent to assess the Applicant's consignments on their transactional value.
- (iii) Direct the Respondent to act in accordance with law in applying the provisions of the Customs Act, 1969."

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

"FACTS OF THE CASE"

Customs values of HRC (Secondary quality) was determined vide Valuation Ruling No.1213/2017 dated 29-09-2017. The Valuation Ruling was set aside by the Honourable High Court of Sindh vide Order dated 02-11-2020 in C.P.No.340 of 2018 in the following terms:

"Questions No.(1) and (2) are answered in Negative against applicant and in the favour of respondents. Whereas question Nos.3, 4 and 5 are answered in affirmative against applicant and in favour of respondents. Respondents consignments are, therefore, are to be assessed on transactional value in accordance with law. The surety furnished by the respondents may be discharged".

Subsequently, the department has filed CPLA No.1525-K/2021 before the Honourable Supreme Court of Pakistan against the afore-mentioned judgment of the Honourable Sindh High Court. But to-date there is no stay order received by the Department. Therefore, the afore-referred Valuation Ruling is no more in field. In the meanwhile the Parliament of Pakistan introduced an amendment to Sub-Section (1) of Section 25A of the Act, vide Finance Act, 2021 by inserting the following new proviso to Section 25A of the Act :

“25A. Power to determine the customs value – (1) Notwithstanding the provisions contained in Section 25, the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in Section 25, whichever is applicable”.

“Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers of indenters of such goods.”

Representations were received through the Board vide its letter C.No.3(2)/S.Val/2020-B dated 16-11-2021, Collectorate of Customs (Appraisement-Port Qasim) vide its letter No.Group-V-690-2020-PQ/894 dated 05-11-2021, followed by numerous reminders, and other field formations for the re-determination of customs values on the alleged “group under invoicing” in imports of secondary quality of HRC/GP. Some importers also approached this Directorate General for re-determination of customs values of subject goods for uniformity of assessment. The Customs clearance data reflected that certain GDs had been declared at value less than iron and steel scrap, which raised doubts that certain unscrupulous importers were involved in gross under-invoicing inflicting considerable loss to the public exchequer. Therefore, an exercise was initiated for redetermination of customs values of secondary quality HRC/GP according to prevalent prices in terms of Section 25A of the Customs Act, 1969, as amended to date.


Meeting with stakeholders were held on 15-11-2021, 11-01-2022 and finally on 01-03-2022. The meeting was attended by the officers and staff of Appraisement Collectorates of South Region, local manufacturers and importers. The importers were requested to submit the following documents so that correct 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 local manufacturers of iron and steel sheets were of the view that 15% Differential quotient on secondary quality from the prime quality given in erstwhile VR No.1213/2017 is sufficient and needs to be retained for future. The importers, on the other hand, contended that differential of 15% given in said valuation ruling did not reflect actual variation of transactional values and needs to be revisited as per prevailing difference from London Metal Exchange (LME) prices of prime quality goods quoted in London Metal Bulletin (LMB), which ranges upto 40% to 50% and is verifiable from the transactions being made through Electronic Import Forms (EIFs). They also contested that freight charges may also be adjusted as per prevailing freight charges applicable on different countries of origin. Pakistan Iron & Steel Merchants Association (PISMA) and Karachi Iron & Steel Merchants Association (KISAM) also submitted proposal that differential for secondary quality may be allowed to upto 38% price of prime quality. Manufacturers M/s. Aisha Steel Mills Ltd. and M/s. International Steels Ltd. Argued that

difference between prime and secondary quality has been correctly notified in the previous Ruling and may be maintained accordingly. They further argued that the importer's contention regarding increase in difference mainly stems from increasing price trend of prime quality steel coils as published in LMB. M/s. International Steels Limited submitted import documents / sales tax invoices of their imports of similar products and explained that trade difference between prime and secondary quality iron & steel products is no more than 4% in the international market and suggested that differential may be given not more than 20% on secondary quality steels. They also submitted sales tax invoices, export documents and quotations from international suppliers of steel in support of their argument. Input was also solicited from the Collectorates of Appraisement (East / West/ Port Qasim). The attending officers of the Collectorates commented that differential as already given in previous VR No.1213/2017 seems rational and may be adjusted marginally. However, they also opined that since there is repetitive misuse of letter of credit and contract prices, it would be prudent to categorically take date of import for LMB price for uniform assessment to safeguard revenue. They further argued that it would be more transparent to assess the values of steel products with less discretion of assessing officers. The representative of Collectorate of Appraisement (West), Karachi also explained the formula for the steel products imported from countries which do not fall under economic zones/ Regions of LME (non-listed countries) and the same is being assessed by taking average LMB price of four zones as per formula in vogue which is implemented and accepted by trade since 2007. Some importers argued that LME prices are relevant only in case of prime quality steel products and there is somewhat loose link of international prices of secondary quality steel with prime LME prices. Instead there are many different qualities within secondary quality and international market prices also depend on demand and supply gap. Therefore, secondary quality steel may not be linked with LME prices of prime quality and if so done then differential factor should not be less than 40%. It was also observed by the participants that LME prices fluctuate from day to day, week to week and month to month. The fluctuations are minor sometimes and vary abnormally on other times. For example, only in the month of June, 2022 LME prices more than halved in only one month and previously jumped by 40% in the month of April. In absence of hedging secondary quality iron & steel prices with LME prices of prime quality iron & steel, this international price volatility creates problems for government revenue on one hand when the international prices are decreased and on the other hand extra burden of duties and taxes is shifted on trade when the international prices increase. This is observed to be a "lose-lose" scenario for both trade and government revenue. In case hedging is not done with LME, there will be a continuous month to month need to revise the Valuation Ruling that will definitely lead to business uncertainty, hurt the trade and domestic industry for whom this iron & steel import is a primary raw material. Therefore, a consensus was developed among the participants that linking secondary quality value with that of LME values of prime quality steel will be a more sustainable and reliable benchmarking, which has now legally provided by the legislature in amended Section 25A of the Act. However, the extent of price differential thereof should be based on some meticulous working to reflect the trading realities.



Finally, keeping all the factors in view and after carefully analyzing all the available information from different sources, the reliance was made on the Similar Goods Value Method under Section 25(6) of the Act, read with proviso to Section 25A(1) *ibid*, to determine the customs value of the subject goods and notified under Section 25A of the Customs Act, 1969, for uniform assessment all over the country vide Valuation Ruling No.1667 / 2022 dated 24-06-2022 accordingly.

PARAWISE COMMENTS

Para-(1&2)

Not Agreed. It is submitted that transaction value could not be accepted being on lower side and there was found wide variation in declared values of under reference goods. Moreover, the petitioners, on the other hand, did not submit requisite import documents or any evidence to substantiate their cause of grievance and to enable this forum to verify the truth and accuracy of transaction value of the applicant. As per Rule-109 of the Valuation Rules

issued under SRO No.450(I)/2001, dated 18-06-2001 (Chapter-IX), in the absence of valid import documents, the burden to prove the of transaction value shifts to the importers / applicants. As such the same is not against the principles of law rather the same is based on factual ground realities of the case. Further, it is submitted that record of previous Valuation Ruling No.1213/2017 dated 29-09-2017 was also duly considered and after exhausting and examining all the valuation methods as envisaged under Section 25, Customs values were determined in terms of Sub-Section (6) of Section 25 of the Customs Act, 1969, by giving reasons for rejecting the previous Sub-Sections of Section 25 of the Customs Act, 1969. Further, concept of "fixation of value no more exist in the Customs Tariff rather customs values are being determined in terms of Section 25A of the Customs Act, 1969. As such the impugned valuation ruling is not unlawful or otherwise rather it is based on ground realities of the case. Assessments are being made as per said ruling but only under reference Petitioner seems to be aggrieved with the same.

Para-(3&4)

Denied. It is respectfully submitted that the said Valuation Ruling No.1667 / 2022 dated 24-06-2022, was issued after thorough investigation and all aspects were considered. In this regard it is submitted that this Directorate General has determined the minimum customs values vide Valuation Ruling No.1667 / 2022, dated 24-06-2022 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 and local market surveys were analyzed and evaluated and after gathering all information, the Customs values of under reference goods have been determined in terms of Section 25(6) of the Customs Act, 1969, vide above referred Valuation Ruling No.1667 / 2022 dated 24-06-2022 for uniform assessment all over the country. It is submitted that the Director Customs Valuation has been empowered to issue Valuation Rulings by exercising his powers in terms of Section 25A of the Customs Act, 1969, through applying valuation method as best suited to the determination of customs value of any imported goods into Pakistan. As such the Respondent had acted according to law and procedure as laid down in Section 25 of the Customs Act, 1969. However, citation of court case do not relate to the under reference case being of different nature and circumstances surrounding the import of subject items.



Para-(5&6)

Not Agreed. It is submitted that Paras-(2) to (5) clearly states whole the process of issuance of said Valuation Ruling. Moreover, Para-(5) states that the said ruling has been issued in terms of Sub-Section (6) of Section 25 of the Customs Act, 1969, by exhausting and following all the provisions of Section 25, for the purpose of determination of Customs values. 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 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, it is submitted that concept of "fixation of value no more exist in the Customs Tariff rather customs values are presently being determined in terms of Section 25A of the Customs Act, 1969, by following all valuation methods as envisaged under Section 25 of the Customs Act, 1969, for uniform

assessment all over the country.

Para-(7to9)

Denied. It is respectfully 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 that the declared transaction values are fair lies upon the importer who may justify their declarations through documentary evidences. Moreover, Parliament of Pakistan introduced an amendment to Sub-Section (1) of Section 25A of the Act, vide Finance Act, 2021 by inserting the following new proviso to Section 25A of the Act :

"25A. Power to determine the customs value – (1) Notwithstanding the provisions contained in Section 25, the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in Section 25, whichever is applicable".

"Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers of indenters of such goods."



GROUND S

Para-(A&B)

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 all-previous Valuation Rulings and arguments put forward by the petitioners and Respondents were considered during process of issuance of Valuation Ruling. The petitioners 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 read with 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. Further, the Respondent has properly followed all valuation methods sequentially by rejecting and giving reasons of rejection thereof.

Para-(C&D)

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.1667/ 2022, dated 24-06-2022 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 meetings with the stakeholders were held on **15-11-2021, 11-01-2022** and finally on **01-03-2022** which were duly attended by the commercial importers as well as official bearers / representatives of the concerned Association. The participants as well as the Association were requested to provide the documents like copies of contracts made / LCs, Sales Tax Paid Invoices to substantiate their contention of decrease in market prices. Yet they did not provide required documents before meeting. Again during the meetings 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 the international market prices. They were repeatedly requested to furnish sales tax invoices along with 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 along with 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

It is respectfully submitted that the customs values of the subject goods were determined as per valuation methods laid down in Section 25 of the Customs Act, 1969 vide Valuation Ruling No.1667 / 2022 dated 24-06-2022. The Respondent have acted lawfully and the Valuation Ruling

No.1667 / 2022, dated 24-06-2022 has correctly and justifiably been issued in terms of Section 25-A of the Customs Act, 1969. On the other side the petitioner failed to furnish the requisite documents particularly copies of Sales Tax Paid Invoices issued showing the values of suppliers (excluding duty & taxes) to substantiate their contentions which are essentially required for the process of determination of customs values of any imported goods.

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 and under reference petition being not maintainable is liable to be dismissed and rejected accordingly."

3. The counsel of M/s Pakistan Iron & Steel Merchants Association and M/s Karachi Iron & Steel Merchants Association also submitted further submissions vide letters dated 23-09-2022 and 28-09-2022 which also been examined.

ORDER


4. Hearing in this case was held on 21-09-2022 on which date the counsels/petitioners and the representative of respondent department appeared for hearing and heard in detail. The main contention of the petitioners (importers) was that the respondent department erroneously linked secondary quality values with LME values of prime quality steel in making such a determination. The LME prices are only relevant to certain countries and provide information for steel products of only prime, rather than secondary quality, such as those of the applicants, and there is no link between international prices of secondary quality steel and LME prices of prime quality steel to be relied upon for an accurate determination of value. They further stated that the illegal method adopted by the respondent department in the impugned Valuation Ruling (VR) is based on LMB pricing for prime quality GP from the respective origins, reduced by 28% to account for secondary quality discrepancies. However, the impugned VR does not provide the method for assessment for goods that are not included in the LME which is being carried out through the use of an arbitrary formula which is unlawful and to the detriment of the applicants and all importers. They further contended that the respondent department under the Customs Act, 1969 be used reasonably, fairly, justly, and for the advancement of the purpose for which it was conferred, which is being violated in the instant case as illustrated by the Respondent's actions. It is reiterated here that the department has provided no cogent and detailed reasons for rejecting the transactional values declared by the petitioners not for the inapplicability of the other statutory methods for determining the values of the goods under Section 25 of the Customs Act, 1969. They stated that respondent department has erred in fixing a price for the goods, that it is impossible to fix the value of the goods as prices for the same fluctuate based on origin, quality, and supply. It defies logic and the practice of the Appraisement Collectorate itself to assess the value in static terms as they have done and points towards their unwillingness to understand the goods being imported. They added that by assessing the value of the goods, by applying a fixed, arbitrary, discount to the prices of prime quality imports, the Respondents have erred as, in law, a particular good must be assessed on either its transactional value or by, after providing due

justification, sequentially using one of the methods contained within Section 25 of the Customs Act, 1969. The instant method of assessment is outside the scope of the Section 25(6) as the same does not provide for the assessed value of one product to be determined by applying a fixed, static discount to the price of another product, particularly so when the price of the commodity in question is dynamic and varies enormously depending on origin. Therefore, the formula used is erroneous and against the law in the given circumstances.

5. M/s International Steels Limited and other manufacturers contended that discount depicted in the impugned Valuation Ruling is arbitrary, fictitious and presumptive without any supportive data, therefore this discount is legally not sustainable under customs valuation rule 110 as this discount is based on prohibitive Customs Valuation method not supported by data as required under Section 107 for the imports on or around 90 days time span. Further, that basic principle underlying the Customs valuation is the concept of transaction value the price agreed between independent buyer and seller and paid or payable by the buyer for goods exported to Pakistan. The principal method of valuation is Section 25, which the learned Customs authorities, abandoned without any legally sustainable reason by rejecting the verifiable data of imports and accepting the true values. That instead of depending on the factual Customs values of transaction based upon the market dynamics, the learned Director has based the impugned Customs valuation on LMB prices of Prime Quality which are irrelevant values. The learned Respondent also ignored the fact that customs value of the subject goods is contingent upon the value of the product as exported from the relevant export country to Pakistan. They further contended that the secondary quality steel products are not sub-grade or sub-standard products. The structurally and functionally, it is similar to a prime quality product except that the secondary product might carry minor defects which makes it slightly inferior in appearance as compared to the prime product. Otherwise, the secondary quality product is a substitute for the prime product for whatever use to which CR/HR and GP products are put. Another counsel of the petitioner submitted that discount is a pure business term and a manufacturer gives discounts on his products, if he finds any minor defect or difference in his prime quality products. This discount varies as per conditions of his products and in no case it goes extra ordinary. But in case of secondary steel products, the respondent department has given extra ordinary discounts on secondary products. Moreover, the respondent department has no justification or jurisdiction to give a huge discount and make the manufacturing of steel products difficult and disturbing locally.

6. On the other hand, the departmental representative (DR) explained that representations were received through the Board vide its letter C.No.3(2)/S.Val/2020-B dated 16-11-2021 and Collectorate of Customs (Appraisalment-Port Qasim) vide its letter No.Group-V-690-2020-PQ/894 dated 05-11-2021, followed by numerous reminders, and other field formations for the re-determination of Customs values on the alleged "group under invoicing" in imports of secondary quality of GP. Some importers also approached this Directorate General for re-determination of Customs values of subject goods for uniformity of assessment. The Customs clearance data reflected that certain GDs (Goods Declaration) had been declared at value less


than iron and steel scrap, which raised doubts that certain unscrupulous importers were involved in gross under-invoicing inflicting considerable loss to the public exchequer. Therefore, an exercise was initiated for redetermination of Customs values of secondary quality GP according to prevalent prices in terms of Section 25A of the Customs Act, 1969, as amended to date. Meeting with stakeholders were held on 15-11-2021, 11-01-2022 and finally on 01-03-2022. The meetings were attended by the officers and staff of Appraisement Collectorates of South Region, local manufacturers and importers.



The DR further stated that the local manufacturers of iron and steel sheets were of the view that 15% Differential quotient on secondary quality from the prime quality given in erstwhile Valuation Ruling (VR) No.1213/2017 is sufficient and needs to be retained for future. The importers, on the other hand, contended that differential of 15% given in said valuation ruling did not reflect actual variation of transactional values and needs to be revisited as per prevailing difference from London Metal Exchange (LME) prices of prime quality goods quoted in London Metal Bulletin (LMB), which ranges upto 40% to 50% and is verifiable from the transactions being made through Electronic Import Forms (EIFs). They also contested that freight charges may also be adjusted as per prevailing freight charges applicable on different countries of origin. Pakistan Iron & Steel Merchants Association (PISMA) and Karachi Iron & Steel Merchants Association (KISMA) also submitted proposal that differential for secondary quality may be allowed to upto 38% price of prime quality. Manufacturers M/s Aisha Steel Mills Ltd. and M/s. International Steels Ltd. argued that difference between prime and secondary quality has been correctly notified in the previous Ruling and may be maintained accordingly. They further argued that the importer's contention regarding increase in difference mainly stems from increasing price trend of prime quality steel coils as published in LMB. M/s. International Steels Limited submitted import documents / sales tax invoices of their imports of similar products and explained that trade difference between prime and secondary quality iron & steel products is not more than 4% in the international market and suggested that differential may be given not more than 20% on secondary quality steels. They also submitted sales tax invoices, export documents and quotations from international suppliers of steel in support of their argument. Input was also solicited from the Collectorates of Appraisement (East / West/ Port Qasim). The attending officers of the Collectorates commented that differential as already given in previous VR No.1213/2017 seems rational and may be adjusted marginally. However, they also opined that since there is repetitive misuse of letter of credit and contract prices, it would be prudent to categorically take date of import for LMB price for uniform assessment to safeguard revenue. They further argued that it would be more transparent to assess the values of steel products with less discretion of assessing officers. The representative of Collectorate of Appraisement (West), Karachi also explained the formula for the steel products imported from countries which do not fall under economic zones/ Regions of LME (non-listed countries) and the same is being assessed by taking average LMB price of four zones as per formula in vogue which is implemented and accepted by trade since 2007. Some importers argued that LME prices are relevant only in case of prime quality steel products and there is somewhat loose link of international prices of secondary quality steel with prime LME prices. Instead there are many

different qualities within secondary quality and international market prices also depend on demand and supply gap. Therefore, secondary quality steel may not be linked with LME prices of prime quality and if so done then differential factor should not be less than 40%. It was also observed by the participants that LME prices fluctuate from day to day, week to week and month to month. The fluctuations are minor sometimes and vary abnormally on other times. For example, only in the month of June, 2022 LME prices more than halved in only one month and previously jumped by 40% in the month of April. In absence of hedging secondary quality iron & steel prices with LME prices of prime quality iron & steel, this international price volatility creates problems for government revenue on one hand when the international prices are decreased and on the other hand extra burden of duties and taxes is shifted on trade when the international prices increase. This is observed to be a "lose-lose" scenario for both trade and government revenue. In case hedging is not done with LME, there will be a continuous month to month need to revise the Valuation Ruling that will definitely lead to business uncertainty, hurt the trade and domestic industry for whom this iron & steel import is a primary raw material. Therefore, a consensus was developed among the participants that linking secondary quality value with that of LME values of prime quality steel will be a more sustainable and reliable benchmarking, which has now legally provided by the legislature in amended Section 25A of the Act. However, the extent of price differential thereof should be based on some meticulous working to reflect the trading realities. Finally, keeping all the factors in view and after carefully analyzing all the available information from different sources, the reliance was made on the Similar Goods Value Method under Section 25(6) of the Act, read with proviso to Section 25A(1) *ibid*, to determine the Customs value of the subject goods and notified under Section 25A of the Customs Act, 1969, for uniform assessment all over the country vide Valuation Ruling No.1667/2022 dated 24-06-2022 accordingly.

8. The DR further submitted that the Parliament of Pakistan introduced an amendment to sub-Section (1) of Section 25A of the Act, vide Finance Act, 2021 by inserting the following new proviso to Section 25A of the Act which empowered the respondent department to determine the Customs values in terms of Section 25A of the Act *ibid*:



"25A. Power to determine the customs value – (1) Notwithstanding the provisions contained in Section 25, the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in Section 25, whichever is applicable".

"Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers or indenters of such goods."


9. From the foregoing discussion, the departmental recourse to determine the Customs values in terms of Section 25A of the Customs Act, 1969 has been conducted within the legal domain of the ibid Act, especially after introduction of amendment in FY 2021 as stated by the DR in para-(8) above. Regarding the percentage/level of discount and to make it compatible with the current price trends in the international market, it has to be adjusted to take the impacts of inflation and other economic considerations into account. Due to the fact that all stakeholders were invited to the meeting in coordination with the department and consensus was arrived for rate of discount after a thorough debate, bringing up the issue of jurisdiction is simply out of place. Therefore, I do not find any reason to interfere with the impugned Valuation Ruling No.1667/2022 dated 24-06-2022. Hence, the revision petitions being devoid of any merit and legal contents are hereby rejected and accordingly disposed of. However, the rate of discount given on account of secondary quality does not seem to be reasonable and needs re-consideration. Therefore, the Director of Customs Valuation, Karachi is directed to revisit the issue of discount in association with all relevant stakeholders. This exercise is to be completed within 30 days.

10. Being identical on facts and law point, this order shall apply mutatis mutandis on the following (56) revision petitions.

<u>S.No.</u>	<u>Petitioners</u>
01.	M/s Karachi Iron & Steel Merchants Ass.
02.	M/s Kashif Trading Corporation Steel
03.	M/s Naveed Trading Corporation
04.	M/s City Steel
05.	M/s Diamond Steel
06.	M/s Muafis Enterprises
07.	M/s Al-Karam Mercantile Corporation
08.	M/s Crystal Enterprises
09.	M/s Tahir Steel Impex
10.	M/s Reliance Steel
11.	M/s. Progressive Steel Decorators
12.	M/s. Wrism Traders
13.	M/s Nobel Steel
14.	M/s Safa Steel
15.	M/s Hashim Lakhani & Sons
16.	M/s Pakistan Iron & Steel Merchants Association
17.	M/s Steel Trading Company
18.	M/s Metal Expert
19.	M/s Al Ubaid Associates
20.	M/s General Metal
21.	M/s Steel Centre
22.	M/s Bismillah Industry
23.	M/s Shakeel Steel
24.	M/s Manoor Industry
25.	M/s Steel House
26.	M/s Metal Global Corporation
27.	M/s Fornax Icon (Private) Limited
28.	M/s Abika Enterprises



29. M/s MeenEnterrises (Pvt) Ltd.
30. M/s Steel Craft (Pvt) Ltd.
31. M/s Max Comfort (SMC-Private) Ltd.
32. M/s Perfect Craft (SMC-Pvt) Limited.
33. M/s Imran & Brothers
34. M/s Imran Enterprises
35. M/s Metallurgy International
36. M/s Shamim Agencies Pvt Ltd.
37. M/s Muhammad Ashraf & Brothers
38. M/s Ruby Steel Corporation Limited.
39. M/s Bashir Pipe Industries Pvt Limited
40. M/s. International Steels Limited
41. M/s A.N. Industries (Pvt) Ltd.
42. M/s Bilal Steel
43. M/s Raja Steel
44. M/s Owais Corporation
45. M/s Sunny Metals
46. M/s Steel Zone
47. M/s BHN Engineering (Pvt) Ltd.
48. M/s Irfan Traders
49. M/s Imran Steel
50. M/s Atif Enterprise
51. M/s Supreme Roofing & Sheet Metal
52. M/s S and S Enterprises
53. M/s Salman Tin Merchant
54. M/s Gillani Services
55. M/s HH Cold Rolling & Tube Mills (Pvt) Ltd.
56. M/s S. Anis Enterprises


(Gul Rehman)
Director General

Registered Copy to:

S.No.	Petitioners
01	M/s Karachi Iron & Steel C/o M/s Hamza Maqsood Habib (Advocate)
02	M/s Kashif Trading Corporation Steel C/o M/s Hamza Maqsood Habib (Advocate)
03	M/s Naveed Trading Corporation C/o M/s Hamza Maqsood Habib Adv.
04.	M/s City Steel C/o M/s Hamza Maqsood Habib Adv.
05.	M/s Diamond Steel C/o M/s Hamza Maqsood Habib Adv.
06.	M/s Muafis Enterprises C/o M/s Hamza Maqsood Habib Adv.
07.	M/s Al-Karam Mercantile Corporation C/o M/s Hamza Maqsood Habib Adv.
08.	M/s Crystal Enterprises C/o M/s Hamza Maqsood Habib Adv.
09.	M/s Tahir Steel Impex C/o M/s Hamza Maqsood Habib Adv.
10.	M/s Reliance Steel C/o Hamza Maqsood Habib
11.	M/s. Progressive Steel Decorators C/o M/s.Hamza Maqsood Habib Adv.
12.	M/s. Wrism Traders C/o Hamza Maqsood Habib Adv.
13.	M/s Nobel Steel C/o Hamza Maqsood Habib Adv.
14.	M/s Safa Steel C/o Hamza Maqsood Habib Adv.
15.	M/s Hashim Lakhani & Sons C/o Hamza Maqsood Habib Adv.
16	M/s Pakistan Iron & Steel Merchants C/o Hamza Maqsood Habib Adv.

17.	M/s Steel Trading Company C/o Hamza Maqsood Habib Adv.
18.	M/s Metal Expert C/o Hamza Maqsood Habib Adv.
19.	M/s Al Ubaid Associates C/o Hamza Maqsood Habib Adv.
20.	M/s General Metal C/o Hamza Maqsood Habib Adv.
21.	M/s Steel Centre C/o Hamza Maqsood Habib Adv.
22.	M/s Bismillah Industry C/o Hamza Maqsood Habib Adv.
23.	M/s Shakeel Steel C/o Hamza Maqsood Habib Adv.
24.	M/s Manoor Industry C/o Hamza Maqsood Habib Adv.
25.	M/s Steel House C/o Hamza Maqsood Habib Adv.
26.	M/s Metal Global Corporation C/o Hamza Maqsood Habib Adv.
27.	M/s Fornax Icon (Private) Limited C/o Hamza Maqsood Habib Adv.
28.	M/s Abika Enterprises C/o Hamza Maqsood Habib Adv. Address A D-66/2 & F-66/3 Park Lane Block 5 Clifton Karachi. Ph: +92135873221
29.	M/s MeenEnterrises (Pvt) Ltd. C/o Shaikh Farukh Saleem (Consultant)
30.	M/s Steel Craft (Pvt) Ltd. C/o M/s Shaikh Farukh Saleem (Consultant)
31.	M/s Max Comfort (SMC-Private) Ltd. C/o Shaikh Farukh Saleem (Consultant)
32.	M/s Perfect Craft (SMC-Pvt) Limited. C/o Shaikh Farukh Saleem (Consultant) Office No. 2, Karsaz town Houses Plot No. fL-12, Block-5, KDA Scheme No. 5 Kehkashan, Clifton, Karachi.
33.	M/s Imran & Brothers C/o Muhammad Saad Siddique Adv.
34.	M/s Imran Enterprises C/o Muhammad Saad Siddique Adv.
35.	M/s Metallurgy International C/o Muhammad Saad Siddique Adv.
36.	M/s Shamim Agencies Pvt Ltd. C/o Muhammad Saad Siddique Adv.
37.	M/s Muhammad Ashraf & Brothers C/o Muhammad Saad Siddique Adv. Address: F-37/C, Block F, QamarZaman Street, Opposite K.E Office, North Nazimabad Karachi. Cell # 0333-3634683, 03066678883
38.	M/s Ruby Steel Corporation Limited. Factory Add: Berkat Town Stop, Near Habib Floor Mills 8-1/2, KM, GT Road, Shadra Lahore. 042-37927196.
39.	M/s Bashir Pipe Industries Pvt Limited Head Off: 99-Railway Road, Lahore info@bpi.com.pk 042-37635929-32
40.	M/s Master Pipe Industries Karol Ghati, Opp: Super Kanta, Bund Road, Lahore.
41.	M/s A.N. Industries (Pvt) Ltd. Address 9-KM G.T. Road Ferozewala, Shahdara Lahore Ph: 042-37963771 Email: info@anpipe.com.pk
42.	M/s Bilal Steel Address: on Ring Road, Old Bund Road, Near Khokher Road, Badami Bagh, Lahore. Email: nadeem@bilalsteel.com
43.	M/s Raja Steel Address: Raja Steel Gawadar Road, Off. Nishter Road, Karachi. Ph. 2726792 Email: rajasteel@hotmail.com.
44.	M/s Owais Corporation Plot # 2/8, Office # 1, Bara-e-Imam Opp. Rasala Police Station, Bhimpura, Karachi. e-mail :owaissteel@hotmail.com
45.	M/s Sunny Metals Address: 6-A Kanchwala Building NishterRoadm Karachi. E-mail: yusufintra@gmail.com
46.	M/s Steel Zone Address: Plot No. 115-5, Abigal Road, Ghanchi Para of Siddiq Wahab Road, Karachi. Ph; 2726792
47.	M/s BHN Engineering (Pvt)



	Address: Iron Steel Market Gondlanwala Road, Gujranwala. Email: babarlone@aol.com Ph: 0553842250
48.	M/s Irfan Traders Address: Plot # 2/8, Office No. 2, Near Risala Police Station Opp. Safiq Plaza Bhimpura, Karachi. 02132776902, Cell 0322-2075452
49.	M/s Imran Steel Address Shop # 91, Moin Steel Market, Baba-e-Urdu road, Karachi. Ph: 021-32724384, email: imransteel01@gmail.com
50.	M/s Atif Enterprise Address Plot No. 2/8, Bara-e-Imam Near risala Police Station Opp. Shafiq Plaza, Bhimpura, Karachi. Mobile: 0322-8665424
51.	M/s Supreme Roofing & Sheet Metal Plot No. 115/5-F-G-H,,abigal road, Gawader road, Opp. Nishter Road, SiryaGali, Karachi Ph: 32726792
52.	M/s S and S Enterprises Address: 507, 5 th Floor, Europe Centre JasratMohani Road, I.I. Chundigar Road, Karachi-Sindh Cell: 03332142516 Email: salman_pk@live.com
53	M/s Salman Tin Merchant Address: Office No. 401, 4 th Floor No. 27-C, Sunset Lane No. 4, Phase-II, Extn, DHA, Karachi. Mobile: 0333-2142516 Email: salman_pk@live.com
54	M/s Gillani Services Address K-2/004 Karimabad Colony, FB Area Karachi.
55	M/s HH Cold Rolling & Tube Mills (Pvt) Ltd. Address: On Ring Road, Near Khokar Road, BadamiBagh, Lahore. 04236277047 Email: info@hhcoldrolling.com
56.	M/s S. Anis enterprises Address 507. 5 th Floor, Europa Centre Hasrat Mohani Road, I.I Chundrigar Road, Karachi. Email: salman_pk@live.com
57.	M/s. International Steels Limited Head Office: 101 Beaumont Plaza, 10 Beaumont Road, Karachi Email: info@isl.com.pk Tel : 021-35680373



Copy to:

- 1) The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Intelligence and Investigation (Customs)-FBR, Islamabad.
- 3) The Director General (Reforms & Automation), Custom House. Karachi.
- 4) The Director General, PCA& Internal Audit, Custom House, Karachi.
- 5) The Director General, IOCO, Custom House, Karachi.
- 6) The Director General, Transit Trade, Custom House, Karachi.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Enforcement (Central), Custom House, Lahore.
- 9) The Chief Collector of Customs 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) Assistant Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC Database System.
 - 20) Guard File.

