

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

File No.DG(V)Val.Rev/60/2022 /1317.

Dated 16th December, 2022

**Order in Revision No. 108— /2022 under Section 25D of the Customs Act, 1969,
against Valuation Ruling No.1684/2022 Dated 28-07-2022**

- 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 Indus Pencil Industries Pvt. Ltd.
M/s Shah Sons Pvt. Ltd.
M/s Mark Unistar Industries

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

02-11-2022

For the Petitioners

Barrister Junaid Ahmed

For the Respondent

Mr. Nadeem Shaikh, Valuation Officer

These revision petitions were filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No.1684/2022 dated 28-07-2022 issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

M/s Indus Pencil Industries (Pvt.) Ltd.

"As per order in Revision No.47/2022 dated 31-05-2022 of this esteemed office, Valuation Ruling No. 1598/2022 dated 04-02-2022 was ordered to be set aside, on grounds of procedural impropriety and subsequently valuation ruling No. 1407/2019 dated: 02-11-2019 from year 2019 was reinstated, with orders to undertake fresh exercise, to determine custom values.

On 28th July 2022, new Valuation Ruling No. 1684/2022 was issued by the valuation department.

Surprisingly, neither manufacturers of Pencil Nor Writing Instrument Manufacturers group of Pakistan (WIMGP) were invited in either of the hearings, for revision petition of previous valuation Ruling, or determination of new valuation Rulings.

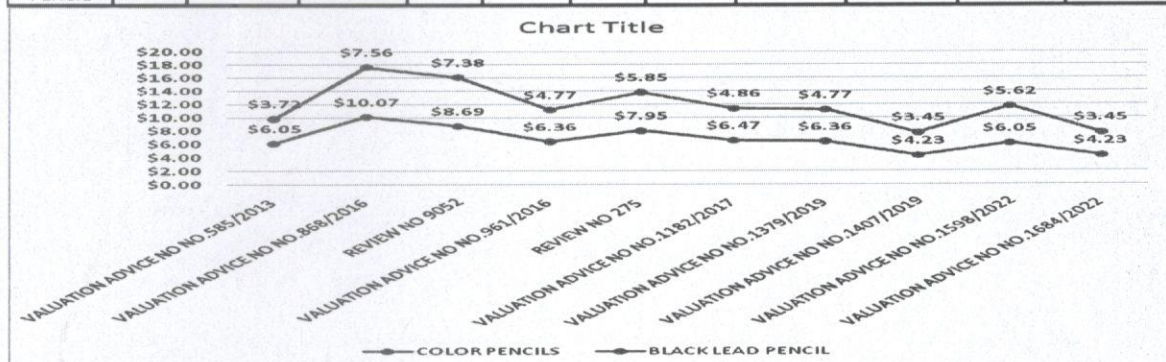
We would like to point out that as per Custom Act, 1969 definition of Person include "a local Manufacturer", as amended vide Finance Act 2018.

Further to our surprise, in new valuation Ruling No 1684/2022, values of Black lead and colored Pencils are exactly the same as they were assessed by the valuation directorate in valuation ruling in 1407/2019 dated: 02/11/2019, i.e. 0.024 and 0.0294 for Black lead & colored Pencil respectively.

If we analyze past valuations, this valuation is even lower than it was in 2013.

Find Below chart of Periodic Changes in valuation advice for Black lead & colored Pencils.

DESCRIPTION	UNIT	VALUATION ADVICE NO NO.585/2013 DATED 30-09-13	VALUATION ADVICE NO NO.868/2016 DATED 09-06-16	REVIEW NO 9052 DATED 27-07-16	VALUATI ON ADVICE NO NO.961/2016 DATED 11-11-16	REVIEW NO 275 DATED 20-12-16	VALUATI ON ADVICE NO NO.1182/ 2017 DATED 16-06-17	VALUATION ADVICE NO NO.1379/2019 DATED 27-06-19	VALUATION ADVICE NO NO.1407/2019 DATED 02-11-19	VALUATION ADVICE NO NO.1598/2022 DATED 04-02-22	VALUATION ADVICE NO NO.1684/2022 DATED 28-07-22
COLOR PENCILS	GRS	\$6.05	\$10.07	\$8.69	\$6.36	\$7.95	\$6.47	\$6.36	\$4.23	\$6.05	\$4.23
BLACK LEAD PENCIL	GRS	\$3.72	\$7.56	\$7.38	\$4.77	\$5.85	\$4.86	\$4.77	\$3.45	\$5.62	\$3.45



Since 2020, Freight cost worldwide has multiplied many folds amid shipping /container crisis and rising Fuel prices. No impact of rising Freight cost is visible in current valuations.

With worldwide rising energy costs, prices/costs of all major commodities, Raw materials, and finished goods have increased; wood being a scarce resource, its prices has also increased significantly. Cost of all other Raw material for Pencil i.e glue, paint, pigments etc. has increased significantly in past three years.

When we analyze import values of other stationery items, since 2013, we can see that valuations determined for majority has increased vastly by even more than 100%.

We attached herewith Work back/Fall back (ANNEXURE D) working for major importers of Black lead & Colour Pencils, along with current valid price list (ANNEXURE E) of said importers.

With Work Back working Average prices of Black lead & Colour pencils comes as under:-

Average Price of Black Lead Pencil Packed	\$ 6.20/ gross	0.043 per piece
Average Color Pencil Full size	\$ 8.92/ gross	0.062 per piece
Average Color Pencil Half size	\$ 4.61/ gross	0.032 per piece

PRAYER

The above working establishes that current prevalent valuation is highly undervalued and needs to be reviewed and revised upwards.

This is a case of group under invoicing, which is causing a tremendous loss to national exchequer as well as local industry, and need immediate intervention."

M/s Shahsons (Pvt.) Ltd.
M/s Mark Unistar Industries

1. "That the instant Revision-Petition arises after being aggrieved and dissatisfied from the Valuation Ruling No. 1684/2022 dated: 28.07.2022 (hereinafter referred to as the '**Impugned Valuation Ruling**') for determination of Customs Value of 'Stationery Items' particularly Black Lead and Colour Pencils (hereinafter referred to as the '**Subject Goods**') issued by the Respondent; the Petitioner herein prefers the instant Petition, inter alia, on the following facts and grounds:
2. That the instant Revision Petition has been filed by the duly authorized representatives of the Petitioners:

MATERIAL FACTS:

3. That, the customs value of the Subject Goods were initially determined by the Respondent under S. 25A of the Customs Act, 1969 ('Act') vide Customs Valuation Ruling No. 1407/2019, dated: 02.11.2019 and the same was upheld in Order in Revision No. 09/2020, dated: 09.03.2020.
4. That, however, upon the application of the importers to revise the Valuation Ruling 1407/2019, the Respondent in the exercise of the powers conferred under S. 25A of the Act ordered redetermination of the customs values of the Subject Goods. Prior to this, the Directorate General of Customs (Valuation) held a meeting on 25.10.2021 with all the stakeholders including the local manufacturers and importers, wherein the participants were requested to submit invoices, details of foreign manufacturers, copies of contracts/LCs, and copies of Sales Tax Invoices, etc. to ascertain the actual prices of the Subject Goods.
5. That, during the meeting, the local manufacturers of the Subject Goods submitted that the Valuation Ruling No. 1407/2019 does not represent the actual valuation of the Subject Goods and that the same should be re-determined as the Valuation Ruling No. 1407/2019 was issued two years ago and the international prices has increased substantially along with freight cost.



6. That, subsequently, the customs value of the Subject Goods was re-determined by the Respondent and the Valuation Ruling No. 1598/2022, dated: 04.02.2022 was issued, whereby the customs value of the Subject Goods was increased by 67%.
7. That, however, importers filed an Order in Revision Petition No. 47/2022 against the Valuation Ruling No.1598/2022 before the Directorate General Customs Valuation; and the Director General Customs Valuation vide its Order dated: 31.05.2022 allowed the Revision Petition filed by the importers and held that the determination of customs values suffers from procedural impropriety. Consequently, the Valuation Ruling No. 1598/2022 was set-aside and the Respondent was ordered to undertake a fresh exercise, under S. 25A of the Act, to determine the Customs Value of the Subject Goods, especially with reference to the prevailing international prices.
8. That, subsequently, the customs value of the Subject Goods was reassessed by the Respondent in the Impugned Valuation Ruling. However, it is pertinent to mention here that the customs value of the Subject Goods particularly for Black lead and Colour pencil in the Impugned Valuation Ruling 'remained unchanged' and the customs value assessed in Valuation Ruling No. 1407/2019 was copied and neither the manufacturers of the Subject Goods were called nor any intimation in any form whatsoever was given.
9. That the Impugned Valuation Ruling is bad in law as the same is inconsistent with S. 2 (pa), S.25 and 25A of the Customs Act and is liable to be set aside, inter alia, on the following grounds:

G R O U N D S

- A. That the Impugned Valuation is malafide in fact and malafide in law as the Impugned Valuation was issued to benefit the importers of the Subject Goods at the detriment of the national exchequer and in violation of the Section 25 and Section 25-A of the Act.
- B. That the Impugned Valuation is not only in contravention to S. 25 of the Act but also of Order dated: 31.05.2022 passed in Revision Petition No. 47/2022, wherein the Director General Customs Valuation directed the Respondent to determine the Customs Value of the Subject Goods, especially with reference to the 'prevailing international prices'. However, the Respondent failed to consider that the international prices of the Subject Goods despite the same have significantly increased for following reasons:
 - (i) Since 2020, the freight cost/transportation of goods by sea has multiplied many folds amid shipping/container crisis and rising fuel prices. The Respondent failed to attribute the impact of the rising freight cost on the customs value of the Subject Goods.
 - (ii) That the cost of energy and the prices of all major commodities including wood and other raw materials such as Lumber used in manufacturing of Subject Goods have significantly increased. The Respondent has also failed to consider the same when determining the customs value of the Subject Goods.
- C. That, it is imperative to highlight here that the Customs Value of the Subject Goods has continued to decrease from the Valuation Ruling No. 1182/2017, dated: 16.06.2017. However, the Impugned Valuation Ruling is even lower than the Valuation Ruling No.585/2013, dated: 30.09.2013 despite the significant increase of price of Subject Goods in the international market due to increase in price of raw material and freight cost. For the sake of brevity, the comparison



table of valuation rulings from 2013-2022 in relation to the Subject Goods in reproduced herein below:

Comparison Table

S. No	Description	Unit	Valuation Ruling No. 585/2013	Valuation Ruling No. 868/2016	Order in Revision No. 211/2016	Valuation Ruling No. 961/2016	Order in Revision No. 275/2016	Valuation Ruling No. 1182/2017	Valuation Ruling No. 1379/2019	Valuation Ruling No. 1407/2019	Valuation Ruling No. 1598/2022	Valuation Ruling No. 1684/2022
1	Colour Pencils	GRS	\$ 6.05	\$10.07	\$ 8.69	\$ 6.36	\$ 7.95	\$ 6.47	\$ 6.36	\$ 4.23	\$ 6.05	\$ 4.23
2	Black Lead Pencils	GRS	\$ 3.72	\$ 7.56	\$ 7.38	\$ 4.77	\$ 5.85	\$ 4.86	\$ 4.77	\$ 3.45	\$ 5.62	\$3.45

- D. That the Impugned Valuation Ruling, is unlawful and void as the Respondent failed to consider the factors such as increase in the cost of freight, raw materials and energy that has significantly affects the import price of the Subject Goods.
- E. That the Impugned Valuation Ruling was issued by the Respondent without following the practice and law and without any intimation to the local manufacturers of the Subject Goods including the Petitioners nor Writing Instrument Manufacturers Group of Pakistan (WIMGP) or any representatives were invited in either of the hearings for determination of Impugned Valuation Ruling.
- F. That the Finance Act, 2018 has amended S. 2 (pa) of the Act to include local manufacturers as well in the term 'person' as defined in S. 2 (pa) of the Act. Moreover, according to S. 25 A of the Act, the customs value of any goods imported into or exported out of Pakistan can be determined on the request of any 'person' who can be an individual, a firm, or a company, and also a local manufacturer after the amendment brought in S. 2 (pa) of the Act. Therefore, the Respondent must have consulted the local manufacturers of the Subject Goods including the Petitioner before issuing the Impugned Valuation Ruling. For the sake of reference, S. 2(pa) and S.25A of the Act are reproduced herein below:

"S.2 (pa) "person" included a local manufacturer, a company, an association, a body of individuals whether incorporated or not;"

25A. Power to determine the customs value- (1) Notwithstanding the provisions contained in section 25, the Collector of Customs on his own motion, or 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."

- G. That the Petitioner craves leave to adopt additional grounds at the time of the hearing instant Petition.

PRAYERS

In view of the foregoing, it is humbly prayed that your good self shall allow the instant Revision-Petition in the following term;

- a. *Declare that the Impugned Valuation Ruling is bad in law and is void as the same is issued by the Respondent in violation of S. 25 of the Act;*
- b. *Set-aside the Impugned Valuation Ruling;*
- c. *Direct the Respondent to re-determine the Customs Value of the Subject Goods in accordance with S. 25 and 25A of the Act after consulting all local manufacturers including the Petitioner; and*
- d. *Direct the Respondent to re-determine the Customs Value of the Subject Goods in accordance with S. 25 of the Act and after considering all relevant economic factors affecting import price of the Subject Goods.*
- e. *Grant any other better relief which the Honorable Director General deems appropriate."*

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

Earlier, the Customs values of Stationery Items were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1598 / 2022 dated 04-02-2022. The Valuation Ruling was set aside vide Order-in-Revision No.47/2022 dated 31-05-2022 under Section 25D of the Customs Act, 1969, with the direction to re-determine the Customs values of the subject items under Section 25A of the Act, especially in line with the prevalent international prices. In view of the foregoing, an exercise was undertaken by the Directorate General of Customs Valuation to re-determine the Customs values of subject goods in terms of Section 25A of the Act. Meeting was held on 29-06-2022, which was attended by various stakeholders including the representatives of importers as well as representatives of Clearance Collectorates. All the participants were requested to submit 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.*

During the meeting M/s. Dollar Industries and others were against the enhancement of Customs values recommending keeping them static. The importers advocated downward revision. Those in favor of keeping them static or downward revision argue that the existing values are mostly on higher side and fluctuation in raw material prices used in stationery items such as pencils, pens, markers, crayons, oil colors, writing inks etc. is marginal or meager, if at all. They further argue that most of the subject items are essential educational stationery and are consumed on daily basis by students and poor masses, therefore, it would not be appropriate to unduly jack up their cost by burdening them for unjustified reasons.

However, accordingly, after exhausting all valuation methods as envisaged under Section 25 of the Customs Act, 1969, conducting local market enquiry and evaluating / analyzing whole the information so gathered, customs values of under reference goods were determined in terms of Section 25(7) of the Customs Act, 1969, and notified in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country vide Valuation Ruling No.1684/2022 dated 28-07-2022.

PARAWISE COMMENTS

In response to the contents of the instant Petition, parawise comments on behalf of Respondent above-named are submitted as under :-

Para-(1&2) Not Agreed. It is respectfully submitted that the impugned Valuation Ruling No.1684/2022 dated 28-07-2022 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.1598 / 2022, dated 04-02-2022 & impugned Valuation Ruling No.1684 / 2022 dated 28-07-2022 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-(3) It is submitted that the 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-(4&5)

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.1598 / 2022, dated 04-02-2022 and arguments put forward by the Appellants were duly considered during process of issuance of impugned Valuation Ruling No.1684 / 2022 dated 28-07-2022. 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 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. As such Valuation Ruling No.1688/ 2022, dated 05-08-2022 has lawfully and justifiably been issued in terms of Section 25-A of the Customs Act, 1969.

Para-(6)

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.1684/2022, dated 28-07-2022 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 29-06-2022, 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 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

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.1684/2022, dated 28-07-2022 has lawfully been issued after considering all the facts and figures and after

following valuation methods sequentially. As such the same may be allowed to hold field for uniform assessment all over the country. The assessments made on the basis of Valuation Ruling are correct and petitioners are liable to pay duty / taxes as per Valuation Ruling. On the other side the petitioner failed to furnish the requisite documents particularly copies of Sales Tax Paid Invoices issued during the last four months showing the values of suppliers (excluding duty & taxes) to substantiate their contentions. Moreover, at the time of exercise of Section 25A and meetings, the petitioner did not provided requisite import documents to the Respondent in support to justify their contention which are essentially required for determination of customs values.

In view of above, it is respectfully prayed that the said Valuation Ruling may be allowed to hold field for assessment being lawful and valid. Further, transaction value cannot be accepted in absence of any tangible import documents. As such no relief is warranted to be given to the petitioners and assessments are liable to made as per said Valuation Ruling. In the light of above submissions and factual position, the under reference petition being not maintainable is liable to be dismissed and rejected accordingly."



ORDER

3. Hearing in this case was held on 02-11-2022 on which date both counsel for petitioners and departmental representative were heard. The main contention of the petitioners, who are local manufacturers of stationery items, is that the respondent department has determined the Customs values of stationery items, in particular pencils, at prices which are too low. The petitioners claim that the values contained in the impugned valuation ruling (VR) are even lower than the values issued vide VR No.585/2013 dated 30-09-2013. The counsel for the petitioners also argued that the petitioners were never invited to participate in the stakeholders meeting conducted before issuance of the impugned VR and as such, the impugned VR is liable to be set aside on this single point alone as the petitioners have been condemned unheard. It was also argued that no proper market survey has been conducted and the respondent department failed to consider that since 2020, the freight cost/transportation of goods by sea has multiplied many folds amid shipping/container crisis and rising fuel prices. Further, worldwide energy costs, prices of all major commodities, raw materials including wood and finished goods have increased. Moreover, cost of raw materials for pencils such as glue, paint, pigment etc. have also been increased significantly in the last three years. The respondent department has, however, failed to consider the same while determining the Customs value of the subject goods.


4. On the other hand, the departmental representative (DR) submitted that all stakeholders including the petitioners were invited to participate in the determination proceedings vide letter No.Reg.Misc/06/2009-VIIB/624 dated 16-6-2022. The DR highlighted that vide Sr.No. 9, 11 and 30 of the aforesaid meeting notice, the petitioners were invited to attend the meeting held on 29-06-2022, however, they did not attend the meeting. It was also submitted that the values of

the items under consideration have not increased and the petitioners own declarations when importing finished pencils for import-cum-export as well as imports of wooden slats does not substantiate the claim of the petitioners. The DR submitted that there was no considerable fluctuation seen in raw material prices of the pencils during the relevant period of issuance of impugned VR as well as keeping in view the factor of freight charges which was showing downward trend.

5. Rival parties heard and arguments considered. It is apparent that with a view to satisfy the precept of Natural Justice, the department sought to consult the relevant stakeholders and the petitioners were also invited to participate in the meeting vide Directorate's letter dated 16.6.2022, however, the petitioners did not participate in the meeting. Moreover, the explanation of DR and facts of the case elaborated, the departmental recourse to determine the Customs values in terms of Section 25 and 25A of the Customs Act, 1969 has been conducted within the legal domain of the ibid Act. I, therefore, find no reason to interfere with the impugned Valuation Ruling No.1684/2022 dated 28-07-2022. The petitions being devoid of any merit and legal contents are hereby rejected accordingly. However, due to fluctuations of prices in international market, the Director, Customs (Valuation), Karachi may undertake fresh exercise in terms of Section 25A of the Customs Act, 1969 to determine afresh the Customs values of impugned goods. This exercise is to be completed without delay in accordance, with the law within 30 days, after giving a fair opportunity of hearing to the petitioner(s)/ stakeholders. The instant revision petitions, filed in terms of Section 25D of the Customs Act, 1969, are disposed off accordingly.

6. Being identical on facts and law point, this order shall apply mutatis mutandis to the following (02) revision petitions.

1. M/s Shah Sons Pvt. Ltd.
2. M/s Mark Unistar Industries.


(Gul Rehman)
Director General

Registered Copy to:

M/s Indus Pencil Industries Pvt. Ltd.
M/s Shah Sons Pvt. Ltd.
M/s Mark Unistar Industries
C/o M/s JA Legal,
Building 14-C, 21st Street, Off: Khyaban-e-Sehar, Phase-VI, DHA, Karachi

Copy to:

- 1) The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Intelligence and Investigation (Customs)-FBR, Islamabad.
- 3) The Director General (Reforms & Automation Customs)-FBR, Islamabad.

- 4) The Director General, PCA & Internal Audit, Islamabad
- 5) The Director General, IOCO, Custom House, Karachi.
- 6) The Director General, Transit Trade, Custom House, Karachi.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Enforcement (Central), Custom House, Lahore.
- 9) The Chief Collector of Customs 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, Karachi / Lahore / Quetta / Peshawar.
- 16) The Collector of Customs, Collectorate of Customs, (Appraisalment - West / Appraisalment - East/
Appraisalment - Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad /
(Appraisalment / Enforcement), Quetta / Gwadar / (Appraisalment / Enforcement / AIIA), Lahore /
Appraisalment, Faisalabad / Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad /
Gilgit -Baltistan / (Appraisalment / Enforcement), Peshawar / Exports (Port Muhammad Bin Qasim /
Custom House), Karachi.
- 17) The Secretary (Valuation & Audit), Federal Board of Revenue, Islamabad.
- 18) All Additional Directors / Deputy Directors / Assistant Directors, Customs Valuation, Karachi
- 19) Assistant Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in
One Customs & WEBOC Database System.
- 20) Guard File.

