

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

File No. DG(V)Val.Rev/04/I/2023

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Dated 29<sup>th</sup> March, 2023

**Order in Revision No. 16 /2023 under Section 25D of the Customs Act, 1969,  
against Valuation Ruling No. 1724/2022 Dated 09-01-2023**

- 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. Pakistan Betel Nuts Manufacturing Association  
and Others

.....

PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

.....

RESPONDENT

Date(s) of hearing

08-03-2023

For the Petitioners

Mr. Akhter Ali Advocate  
Mr. Raheem Virani  
Mr. Samad

For the Respondent

Mr. Usman Ghani, Valuation Officer

This revision petition was filed under Section 25D of the Customs Act, 1969, against Customs values determined vide Valuation Ruling No. 1724/2023 dated 09.01.2023 issued under Section 25A of the Customs Act, 1969, inter alia, on the following grounds:

"2. That being aggrieved and dissatisfied with the Valuation Ruling No.1724/2023 dated 09.01.2023 issued by the respondent No.1, this review application is being filed in terms of Section 25D of the Customs Act. It is submitted that the respondents have issued the subject Valuation Ruling for betel nuts under Section 25A of the Customs Act on grossly incorrect value and the submissions made by the Association at the time of hearing have not been considered.

3. That the documentary evidences in the form of invoices, GDs, export prices to Pakistan as well as to other neighboring countries were provided to the respondents but the respondents have failed to appreciate the said documentary evidences.

4. That instead the value has been fixed on generic basis on some so called survey conducted by the Directorate Officials under sub-Section (7) of Section 25 of the Customs Act. The appellants were never associated in the said so-called survey.



5. That the transactional value method as provided in sub-Section (1) of Section 25, sub-Sections (5) & (6) were not correctly applied to determine customs values of subject goods. The data so provided has been rejected on a flimsy basis that the same could not be solely relied upon. Similarly documentary evidences available at the time of hearing of actual imports were also disregarded without any basis.

6. That on the basis of the documentary evidences provided, it was submitted that the latest contracts were being finalized at USD 850/MT and the documentary evidence to this effect were also provided. The same is again enclosed for ready reference.

7. That, for the perusal of this honorable forum, we are submitting all relevant documents to demonstrate the correct prices. These documents include export goods declaration showing the invoice No.075/INV/XII/2022, dated 08.12.2022 valuing US\$ 32,167/- (CFR).

8. That the value determined vide the impugned valuation ruling is grossly incorrect. Such incorrect valuation will only result in more smuggling of the item, which is otherwise proving to smuggling. This is reflected from the fact that in the last few years, the legal imports have grossly decreased and the item has gone into the smuggling regime. The data of imports of the last few years was provided at the time of hearing. The same is again enclosed to this application.

9. That it is therefore requested to revise the above mentioned ruling of Betel Nuts on the correct unit value, in accordance with the international market as well as Section 25 of the Customs Act, 1969 so that the importers are able to survive.

#### **PRAYER**

a) In view of the foregoing it is requested that the matter may be taken up on priority basis and correct value may kindly be ascertained by this honorable forum in terms of Section 25D of the Customs Act, 1969. Needless to say that many member mills of the Association are presently lying closed due to non-importation of the goods on artificially determined higher prices. The labor are also sitting idle and becoming jobless.

b) It is therefore prayed that the impugned valuation ruling may please be set-aside and correct value may be determined through the order in revision at the current international prices which are now as low as USD 850/MT.

c) Any other relief deemed appropriate in the facts and circumstances of the case may also be considered and allowed."

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:-

#### **"Brief Facts of the Case**

Earlier, the Customs values of Betel Nuts (Areca Nuts) were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1551/ 2021 dated 20-09-2021. The existing valuation ruling was more than one (01) year old and different stakeholders requested to re-determine customs values afresh in line with values prevalent in the international market as the existing customs values are not reflective of prevailing international market. Therefore, an exercise was undertaken by this Directorate General to determine the same. Meeting was convened on 21-12-2022 which was attended by twenty nine (29) stakeholders including the representatives from FPCC&I, KCC&I and Pakistan Kiryana Merchants Association. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the afore-referred meeting. While submitting their proposals, the stakeholders stated that this product is generally imported by the registered manufacturers engaged in further processing and supply of sweet



supari. There are a number of registered manufacturers of this item, duly represented by Pakistan Betel Nuts Manufacturing Association who are importing this item for further manufacturing. According to them, there is huge market requirement of this product which is now being met through smuggling because the value already determined vide the Valuation Ruling No.1551/2021 dated 20-09-2021 is on the higher side. They emphasized that the instant valuation ruling is not reflective of the actual international prices. Prices in the international market are much lower than the values determined vide the said Valuation Ruling. The counsel of the importers / manufacturers also furnished export Goods Declaration, containing values of betel nuts, from Indonesia to other destinations.

Views / input by the stakeholders had been analyzed. In furtherance of re-determination of actual / customs values of the subject items, ninety (90) days' clearance data was also retrieved and the same was scrutinized. Subsequently, market inquiry was conducted and examined in the light of this Directorate General's Office Order No.17 / 2014, dated 19-03-2014 and in terms of Section 25(7) readwith Section 25(9) of the Customs Act, 1969. All the stakeholders/ importers were requested to submit their proposals as well as following import documents before or during the course of stakeholders' meeting so that customs value 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 (excluding duty & taxes) to substantiate their contentions.



No any import related documents were furnished by the stakeholders / importers which are essentially required in the process of the determination of customs values of any imported commodities into Pakistan. However, after exhausting all valuation methods as envisaged under Section 25 of the Customs Act, 1969, and evaluating / analyzing whole the information so gathered, the customs values were determined in terms of **Sub-Section (5) read with Section 25(9)** of Section 25 of the Customs Act, 1969, and notified in terms of Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1724 / 2023 dated 09-01-2023, accordingly for uniform assessment all over the country.

#### **PARAWISE COMMENTS**

**Para-(1)** Need no comments being introduction of representatives of the under reference petitioners namely M/s. Akhtar Ali & Associates and power of attorney.

**Para-(2)** Not Agreed. 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. 1551/ 2021 dated 20-09-2021 and arguments put forward by the Appellants and Respondents were considered during process of revision by the Director General of Customs Valuation. The Appellants were asked to furnish relevant documents so as to enable that forum to verify the truth and accuracy of their contentions but no corroboratory import documents were provided by any of them. No evidence was placed on record to indicate any deviation from the existing laws / provisions as envisaged in Section 25 readwith Section 25-A of the Customs Act, 1969. The petitioners could not substantiate their claim with supporting documents on record. No supporting documents / evidences have been provided by the Appellants to reject department's views and in support of their contention. As such Valuation Ruling No.1724/ 2023 dated 09-



01-2023 has lawfully and justifiably been issued in terms of Section 25-A of the Customs Act, 1969. Moreover, Paras-(4&5) states that the said ruling has been issued in terms of **Sub-Section (5)** read with **Section 25(9)** of the Customs Act, 1969, after analyzing and evaluating whole information so gathered for the purpose of determination of Customs values. Further, the customs value of under reference goods been determined strictly in accordance with the provisions of Section 25 of the Customs Act, 1969. Moreover, the petitioner, 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 such the same is not against the principles of law rather the same is based on factual ground realities of the case.

**Para-(3&4)**

Not Agreed. It is submitted that the Petitioner has simply claimed for the acceptance of their declaration but did not submit any tangible documents in support to justify their declarations disclosing full and accurate details relating to the value of the imported goods as per Para-108 of Customs Rules, 2001. As such the transaction value cannot be accepted in absence of any relevant import evidences and documents etc. It is submitted that the customs value of under reference goods had been determined strictly in accordance with the provisions of Section 25 of the Customs Act, 1969. Moreover, the petitioners, on the other hand, did not submit the requisite import documents or any evidence to substantiate their cause of grievance and to enable this forum to verify the truth and accuracy of transaction value of the applicant. As per Rule-109 of the Valuation Rules issued under S.R.O. No.450(I)/2001, dated 18-06-2001 ( Chapter-IX ), in the absence of valid import documents, the burden to prove the correctness of transaction value shifts to the importers / applicants. As such the same is not against the principles of law rather the same is based on factual ground realities. Further, it is submitted that all the valuation methods as envisaged under Section 25 of the Customs Act, 1969, were duly exhausted and examined and after giving reasons for rejection of valuation methods customs values were finally determined in terms of **Sub-Section (5)** read with **Section 25(9)** of the Customs Act, 1969. The said Valuation Ruling No.1724 / 2023, dated 09-01-2022 had lawfully and justifiably been issued in terms of Section 25A of the Customs Act, 1969, for uniform assessment all over the country.



**Para-(5)**

In this regard it is submitted that this Directorate General has determined the correct customs values in the Valuation Ruling No.1724 / 2023, dated : 09-01-2023 for level playing field and for uniform assessment all over the Customs Stations of the country. Import data of previous 90 days was analyzed and evaluated and after gathering all information, the Customs values have been determined in terms of **Sub-Section (5)** read with **Section 25(9)** of the Customs Act, 1969, vide above referred Valuation Ruling. It is submitted that this Directorate General convened meeting for the determination of under reference items and all stakeholders were duly invited. As such the Respondent has acted according to law while issuing the said ruling. It is submitted that the Respondent had correctly and lawfully issued Valuation Ruling in terms of Section 25A and the same was based on factual grounds of the case. It is submitted that the said Valuation Ruling has lawfully been issued in terms of Section 25-A by the Respondent after extensive exercises and holding meetings with relevant stakeholders of the said goods. As such the Respondent has acted in accordance with law and under powers vested upon him under the law.



Para-(6&7)

Not Agreed. It is submitted that while issuing the Valuation Ruling for any imported commodity under Section 25-A, the Director of Customs Valuation has been empowered to exhaust all the valuation methods i.e. Sub-Sections (1), (5), (6), (7), (8) & (9) of Section 25 of the Customs Act, 1969 sequentially. It is submitted that customs values for issuance of Valuation Rulings are properly determined in terms of Subsections (1) to (9) of Section 25 of the Customs Act, 1969, sequentially. However, the word "**whichever is applicable**" as used in Sub-Section (1) of Section 25A gives discretion to the competent authority to adopt the method as suited to the determination of value under Section 25-A of the Act, which may or may not be applied in a sequential manner. Moreover, it is submitted that it is not necessary that the transaction value of the petitioners must be accepted by the Customs authorities. According to the provisions of Section 25 of the Customs Act, 1969, the burden of proof that the declared transaction values are fair lies upon the importer who may justify their declarations through documentary evidences. The customs values in the impugned valuation ruling had been determined in terms of in terms of **Sub-Section (5)** read with **Section 25(9)** of the Customs Act, 1969, for uniform assessment all over the country.

Para-(8&9)

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.1724/2023, dated 09-01-2023 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 21-12-2022, 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.*

*No any import related documents were furnished by stakeholders/ importers which are essentially required in the process of determination of customs values of any imported commodities into Pakistan. Instead of furnishing any documentary evidence about downfall in prices in international market, they relied upon their rhetoric of decline in in international market prices. They were repeatedly requested to furnish sales tax invoices alongwith monthly sales tax return filed with Inland Revenue Department as sales tax invoices are authentic document to ascertain local market price and as the Customs has authority in terms of Sub-Section (11) of Section 25 of the Customs Act, 1969, to call any documents to satisfy themselves about the truthfulness or accuracy of any information or declaration made to Customs for valuation purpose. None of them submitted sales tax invoices alongwith monthly sales tax return, on one excuse or the other. Since the matter was lingering on, it was decided to proceed on merits in the light of available record as well as local market enquiry conducted by the Department.*

**P R A Y E R**

*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.1724 / 2023 dated 09-01-2023. The Respondent have acted lawfully and the Valuation Ruling No.1724 / 2023, dated 09-01-2023 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 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 be made as per said Valuation Ruling and the under reference petition being not maintainable is liable to be dismissed and rejected accordingly."*



**ORDER**

3. Hearing in this case was conducted on 08-03-2023 on which date both the petitioners/counsels of the petitioners and the respondent department were heard in detail. The main contention of the petitioners is that the Customs values determined by the respondent department are on the higher side and not reflected in the local and international market trend. The respondent department did not consider the submissions made by the Association at the time of the meeting. The documentary evidence in the form of invoices, GDs, export prices to Pakistan as well as to other neighboring countries were provided to the respondents but the respondent department failed to appreciate the said documentary evidences. They further argued that the respondent department did not conduct market inquiry properly. The transactional value method as provided in sub-Section (1) of Section 25, sub-Sections (5) & (6) were not correctly applied to determine the Customs values of impugned goods. The data so provided has been rejected on a flimsy basis that the same could not be solely relied upon. Similarly, documentary evidences



available at the time of meeting of actual imports were also disregarded without any basis. Moreover, on the basis of the documentary evidences provided, it was submitted that the latest contracts were being finalized at USD 850/MT and the documentary evidences to this effect were also provided to the respondent department. The values determined vide the impugned valuation ruling is grossly incorrect. Such incorrect valuation will only result in more smuggling of the item. This is reflected from the fact that in the last few years, the legal imports have grossly decreased and the item has gone into the smuggling regime.

4. On the other hand, the departmental representative (DR) explained that earlier the Customs values of Betel Nuts (Areca Nuts) were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1551/2021 dated 20-09-2021. The existing valuation ruling was more than one (01) year old and different stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market as the existing Customs values are not reflective of prevailing international market. Therefore, an exercise was undertaken by department to determine the same. The meeting was convened on 21-12-2022 and was attended by twenty-nine (29) stakeholders including the representatives from FPCC&I, KCC&I and Pakistan Kiryana Merchants Association. The issues pertaining to the valuation of subject goods were deliberated upon in detail in the meeting. While submitting their proposals, the stakeholders stated that this product is generally imported by the registered manufacturers engaged in further processing and supply of sweet supari. There are a number of registered manufacturers of this item, duly represented by Pakistan Betel Nuts Manufacturing Association who are importing this item for further manufacturing. According to them, there is a huge market requirement for this product which is now being met through smuggling because the value already determined vide the Valuation Ruling No.1551/2021 dated 20-09-2021 is on the higher side. They emphasized that the instant valuation ruling is not reflective of the actual international prices. Prices in the international market are much lower than the values determined vide the said Valuation Ruling. The counsel of the importers / manufacturers also furnished export Goods Declaration, containing values of betel nuts, from Indonesia to other destinations. The DR further stated that views/input by the stakeholders had been analyzed. In furtherance of re-determination of actual / customs values of the subject items, ninety (90) days' clearance data was also retrieved and the same was scrutinized. Subsequently, market inquiry was conducted and examined in the light of this Directorate General's Office Order No.17/2014, dated 19-03-2014 and in terms of Section 25(7) read with Section 25(9) of the Customs Act, 1969. However, after exhausting all valuation methods as envisaged under Section 25 of the Customs Act, 1969, and evaluating/analyzing whole the information so gathered, the customs values were determined in terms of sub-Section (5) read with Section 25(9) of Section 25 of the Customs Act, 1969, and notified in terms of Section 25A of the Customs Act, 1969, vide Valuation Ruling No.1724/2023 dated 09-01-2023, accordingly for uniform assessment across the country.

5. The department representative (DR) was called to justify the basis of their work regarding the whole exercise of market inquiry carried out by them. In response, the DR submitted that the values of the subject item had been worked out on the basis of the market survey and finally after consulting the import data the Customs values were determined. Accordingly, the record available with the DR was examined and it is apparent that the market survey report was without any






indication as to where these prices were obtained. No origin-wise market survey report was available on record. There were no price lists or cash memos/bills available in the file and even the prices reportedly obtained from different shops were not recorded separately during the market inquiry.

6. On account of the foregoing deficiencies, the process of determination of values suffers from procedural impropriety and the case is, therefore, remanded to the Director Valuation for denovo consideration, with the directions to undertake a fresh exercise in terms of Section 25A of the Customs Act, 1969 by having recourse to the valuation methodologies elaborated in Section 25 of the Customs Act, 1969 within 30 days in line with the prevailing international prices of the impugned goods. While re-determining the Customs values all stakeholders may be accorded the opportunity of hearing and to enable submission of their input before the final conclusion in accordance with the law. The revision petitions are disposed of accordingly.

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

- 1 M/s. Feroz Products
- 2 M/s. Ansa Food Products
- 3 M/s. Kiran Food Products
- 4 M/s. Aziz Products
- 5 M/s. Golden Food Industries
- 6 M/s. Nadeem Enterprises
- 7 M/s. Shalimar Food Products
- 8 M/s. Rabia & Co.
- 9 M/s. Sunny Products
- 10 M/s. Noman Impex

  
(Gul Rehman)  
Director General

Registered copy to:

S.No.	Petitioners
1	M/s. Pakistan Betel Nuts Manufacturing Association, <b><u>C/o M/s. Akhtar Ali &amp; Associates, (Tax &amp; Corporate Lawyers),</u></b> 3 <sup>rd</sup> Floor, LCCI Building, Near China Chowk, Lahore. Cell No. 0300-8441094, Email: <a href="mailto:info@akhtarali.com">info@akhtarali.com</a>
2	M/s. Feroz Products, F-150-B, Sub Road, S.I.T.E., Karachi. Ph: 021-32567030, 021-32566995, Email: <a href="mailto:info@ferozproducts.com">info@ferozproducts.com</a>
3	M/s. Ansa Food Products, Plot No. W/S, A-3, Block-I, F.B. Area, Karachi. Tel: 021-368080994, Email: <a href="mailto:bombay20022ymail.com">bombay20022ymail.com</a>
4	M/s. Kiran Food Products, Plot No. A/4-A-1, Manghopir Road, S.I.T.E., Karachi. Ph: 021-32556647, Email: <a href="mailto:kiranproducts@yahoo.com">kiranproducts@yahoo.com</a>
5	M/s. Aziz Products, F-4, Z/2, S.I.T.E., Karachi, Tel: 021-32584579, 021-32584581&84, Email: <a href="mailto:azizproducts@hotmail.com">azizproducts@hotmail.com</a>



6	M/s. Golden Food Industries, F-26, Estate Avenue, Sindh Industrial Trading Estate, Karachi-75730, Phone: 021-32569951-54, Email: <a href="mailto:info@gfipak.com.pk">info@gfipak.com.pk</a>
7	M/s. Nadeem Enterprises, House No. 81/1, 4 <sup>th</sup> Commercial Street, Phase-IV, D.H.A., Karachi.
8	M/s. Shalimar Food Products, 516, Clifton Centre, Kehkashan, Clifton, Karachi-75600. Ph: 021-35872701-6, Email:
9	M/s. Rabia & Co, Shed No.B, C-67, S.I.T.E. Town, Karachi
10	M/s. Sunny Products, F-22-C, Industrial Area, S.I.T.E., Karachi. Ph: 021-32597700-99, Email: <a href="mailto:contact@sunnyproducts.com.pk">contact@sunnyproducts.com.pk</a>
11	M/s. Noman Impex, Shop No.10, Iqbal Trade Centre, Jodia Bazaar, 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, Islamabad.
- 4) The Director General, PCA & Internal Audit, Custom House, Karachi.
- 5) The Director General, IOCO, Custom House, Karachi.
- 6) The Director General, Transit Trade, Custom House, Karachi.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs Enforcement (Central), Custom House, Lahore.
- 9) The Chief Collector of Customs Appraisement, (Central), Custom House, Lahore.
- 10) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 11) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 12) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 13) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 14) The Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta / Peshawar / Faisalabad.
- 15) The Director, Directorate of Customs Valuation, Lahore.
- 16) The Collector of Customs, Collectorate of Customs, (Appraisement - West / Appraisement - East/  
Appraisement - Port Muhammad Bin Qasim/SAPT / Enforcement / JIAP), Karachi / Hyderabad /  
(Appraisement / Enforcement), Quetta / Gawadar / (Appraisement / Enforcement / AIIA), Lahore /  
Appraisement, Faisalabad / Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad /  
Gilgit -Baltistan / (Appraisement / Enforcement), Peshawar / Enforcement, Dera Ismail Khan/  
Exports (Port Muhammad Bin Qasim / Custom House), Karachi.
- 17) The Secretary (Valuation & Audit), Federal Board of Revenue, Islamabad.
- 18) All Additional Directors / Deputy Directors / Assistant Directors, Customs Valuation, Karachi
- 19) The President, FPCC&I/KCC&I, Karachi
- 20) Assistant Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in  
One Customs & WEOC Database System.
- 21) Guard File.

