



**GOVERNMENT OF PAKISTAN**  
**DIRECTORATE GENERAL OF CUSTOMS VALUATION**  
**7<sup>TH</sup> FLOOR, CUSTOM HOUSE, KARACHI**

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The Collectors of Customs, Collectorates of Customs (Appraisement – West/ Appraisement – East / SAPT / Appraisement – Port Muhammad Bin Qasim / Enforcement / JIAP), Karachi / Hyderabad/ (Appraisement/Enforcement), Quetta/Gawadar/ Khuzdar (Appraisement / Enforcement/ AIIA), (Appraisement – East / Appraisement –West, Lahore/ Faisalabad Appraisement / Enforcement, Sargodha/ Enforcement. Appraisement, Sambrial (Sialkot)/ Enforcement, Multan/ Islamabad/ Gilgit-Baltistan/ (Appraisement/ Enforcement), Peshawar/ Enforcement, Dera Ismail Khan/Exports (Port Qasim/Custom House, Karachi)/Transit Trade, Karachi.

**DETERMINATION OF CUSTOMS VALUES OF TYRES & TUBES-II**  
**(LIGHT TRUCK AND TRUCK/BUS) UNDER SECTION 25A OF THE**  
**CUSTOMS ACT, 1969**

**(VALUATION RULING NO. 1821 /2023)**

C. No.Misc/08/2005-III/968

Dated: 25-10-2023

In exercise of the powers conferred under Section 25A of the Customs Act, 1969, the Customs values of Tyres & Tubes of Tyres & Tubes of Light Truck and Truck/Bus are determined as follows:

2. **Background of the valuation issue:** Earlier, the Customs values of Tyres & Tubes of different types and sizes including those of Light Truck and Truck/Bus were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1701/2022 dated 07-12-2022. However, different stakeholders requested to re-determine Customs values afresh in line with values prevalent in the international market. Therefore, an exercise has been undertaken by this Directorate to determine the same.

3. **Stakeholders' participation in determination of Customs values:** Meeting was convened on 18.09.2023 which was attended by all the relevant stakeholders including M/s Pakistan Tyre Importers and Dealers Association (PTIDA). They submitted their proposals for consideration and the same were considered pertaining to the valuation of subject goods.

4. **Analysis / Exercise done to determine Customs Values:** M/s Pakistan Tyre Importers and Dealers Association (PTIDA) informed that international market has shown a downward trend of prices over the period of time and submitted their proposed prices accordingly. In this regard, ninety (90) days' data has also been retrieved and the same has been scrutinized. Moreover, import data of tyres & tubes for past three financial years was compared with data of Afghan Transit Trade for the same period. After analysis, It has transpired that the total import value of Tyres & Tubes imported into Pakistan decreased from 43 billion Rupees to 12 billion Rupees from FY 2020-21 to FY 2022-23 while, for



Afghanistan, total import value under Transit trade increased from 21 billion Rupees to 79 billion rupees during the same period.

5. Further, a representation was received regarding inclusion of Vietnam Origin in the VR. The applicant also presented Customs Appellate Tribunal Bench-II, Karachi Order's, in Customs Appeal Nos. 781 & 783/2023 both dated 22.08.2023, whereby the Valuation Ruling Nos. 1700/2022 and 1701/2022 both dated 07.12.2022 were set aside to the extent of appellants. The matter was examined at length in the light of clearances made by the applicant during last three years and other importers of Tyres & tubes of Vietnam origin. Following results of different sizes of tyres & tubes imported by applicant have surfaced as the outcome of the exercise:

Vietnam Origin						
		Applicant's Declared Values				Other Importer's Declared Values
S. No	Description/Size	2021	2022	2023	After setting aside of VR by Customs Appellate Tribunal	2023
1.	145-R12C-8PR	9,12		9	9, 11.4	15
2.	155-R12/8 PRC	15	17	10	9.6	
3.	185R14-8PR	31		28	19.6	
4.	195R14-8PR	30,35			24.6	41,43.4
5.	450-12-8PR	12.73	15.91		7	14.8
6.	500-12 8PR	(14PR) 16.4	20.7		11.4,11.8,	19
7.	650-16-12PR	25.4, 32	45			51
8.	700-15-8PR		44.8	34	24.8	41.5
9.	1000-20-16PR	103, 132.6, 149.6	149.6	149.6	89.75	
10.	145/70 R12	14	17		10.2	
11.	155/70 R12	12.6, 15	21	10	10.2	21
12.	165/70 R12	14,15,16	23		11.4	
13.	195/60 R15	29			19.2	
14.	215/55 R16		50	50	24	
15.	215/60 R16	42	48		23.4	
16.	215/65 R16	36			25	
17.	225/45 R17	41,45			24.6	

It is clear from the above table that the applicant has lowered his declared values of tyres especially after setting aside of Valuation Rulings by Customs appellate Tribunal Karachi Order dated 22.08.2023. His values are also far lower when compared with declared values of other importers from the same origin i.e Vietnam. In view of the above data/analysis, it is evident that the applicant's request (in case of Vietnam origin) does not merit consideration.



6. **Method(s) adopted to determine Customs values:** Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-Section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to wide variation of values in import data. Moreover, the requisite information under law was not available to arrive at correct/transaction value. Therefore, identical/similar goods value methods provided in Sections 25(5) & (6) *ibid* were examined for applicability to determine Customs values of subject goods. The data provided some references; however, it was found that the same could not be solely relied upon due to absence of absolute demonstrable evidence of quantities and qualities, variation in declaration and specifications. Information available was, hence, found incomplete. In line with statutory sequential order of Section 25 of the Customs Act, 1969, this Directorate conducted market survey under sub-Section (7), read with Section 25(9), of Section 25 of the Customs Act, 1969. Various Wholesale and Retail Markets were visited to observe the actual prices of Tyres and Tubes. On the basis of available data / information collected and exercise conducted the values of Tyres and Tubes have been determined under sub-Section (7), read with sub-Section (9), of Section 25 of the Customs Act, 1969.

7. **Customs values of Tyres and Tubes-II (Light Truck & Truck/Bus) - hereinafter specified, shall be assessed to duty / taxes at the Customs values as per attached Annexure-A, which forms integral part of this Valuation Ruling along with the following conditions:**

- i) *If a radial tyre is imported which is not covered in this Ruling and whose specifications are similar to normal tyre except for being radial, such tyres may be assessed at 12% higher value than that of the normal tyre.*
- ii) *Where only tyres are imported other than tubeless, depreciation of 6% shall be allocated on Ruling value. Conversely, if tube of a tyre specified in the ruling is imported, the value shall be assessed at 6% of the tyre value. This is applicable to only those tube sizes which are not mentioned in the Valuation Ruling.*
- iii) *Values of the tyres with different "ply" shall be assessed by adding or subtracting from the determined value @ 3% per two ply rating.*
- iv) *Discount of 5% is admissible for import of tyres and tubes through land route on C&F value determined by this Directorate.*
- v) *If tyres and tubes having specifications other than those mentioned in the valuation ruling are imported, the Collectorate may assess the goods under Section 25A of the Customs Act, 1969 or may refer the case to this Directorate General for suitable advice.*

8. In cases, where declared values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officers shall take into account the difference between air freight and sea freight while applying the Customs values in this Ruling.

9. **Validity of this Valuation Ruling:** This Ruling, containing the Customs values for assessment of subject imported goods, shall be applicable until and unless the same are

rescinded or revised by the competent authority in terms of sub-Section (4) of Section 25A of the Customs Act, 1969.

10. **Revision of the values determined vide this Valuation Ruling:** If aggrieved, a revision petition may be filed against this ruling as provided under Section 25D of the Customs Act, 1969, within 30 days from the date of its issuance, before the Director General, Directorate General of Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.

11. The Collectors of Customs may kindly ensure that the values given in the Valuation Ruling, for the given description of goods, are applied by the concerned assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in this ruling are for the descriptions and specifications as mentioned in Para-6 of this Ruling. HS Codes are mentioned for illustrative purposes so that Valuation Ruling is made accessible to the assessing officers. The assessments shall be finalized on the basis of correct classifications after fulfilling all formalities related to importability or other certifications required thereon.

12. *This Ruling supersedes the Valuation Ruling No.1701/2022 dated 07-12-2022.*

  
(Fayaz Rasool Maken)  
Director

Copy for information to: -

- 1) The Member Customs (Operations), Federal Board of Revenue, Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) The Chief Collector of Customs, Appraisement (South), Custom House, Karachi.
- 4) The Chief Collector of Customs, Enforcement (South), Custom House, Karachi.
- 5) The Chief Collector of Customs, Appraisement (Central), Custom House, Lahore.
- 6) The Chief Collector of Customs, Enforcement (Central), Custom House, Lahore.
- 7) The Chief Collector of Customs (North), Custom House, Islamabad.
- 8) The Chief Collector of Customs, Baluchistan, Custom House, Quetta.
- 9) The Chief Collector of Customs, Khyber Pakhtunkhwa, Custom House, Peshawar.
- 10) The Director General, Intelligence and Investigation (Customs), FBR, Islamabad.
- 11) The Director General, PCA & Internal Audit, Karachi.
- 12) The Director General, IOCO, Karachi
- 13) The Director, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 14) The Director, Transit Trade, Custom House Karachi
- 15) The Director, Directorate of Customs Valuation, Lahore/Quetta/Peshawar.
- 16) The Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database system.
- 17) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 18) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.

- 19) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 20) The Webmaster, Federal Board of Revenue, Islamabad.
- 21) Guard File.

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Tyre & Tube (Light Truck & Truck/Bus)									
Annex-A (Page-01-02) to Valuation Ruling No: 1821 Dated: 25-10-2023						Customs C & F Values in US\$ per piece			
Sr. No.	H.S. CODE	Proposed PCT for WebOC	Vehicle Type	RIM SIZE	TYRE SIZE	Japan	Int'l Brands MFG in other origins	China	All other origins
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	4011.2011	4011.2011.1010	LIGHT TRUCK RADIAL	12	145-R12C-8PR	16	15	11	14
2	4011.2019	4011.2019.1010	LIGHT TRUCK	10	480-10/500-10-8PR	15	13	10	13
3	4011.2011	4011.2011.1020	LIGHT TRUCK RADIAL	12	155R12/8 PRC	18	16	12	15
4	4011.2019	4011.2019.1020	LIGHT TRUCK	12	450-12-8PR	16	15	11	14
5	4011.2019	4011.2019.1030	LIGHT TRUCK	12	500-12-6PR	18	16	12	15
6	4011.2019	4011.2019.1040	LIGHT TRUCK	12	500-12-8PR	20	18	14	17
7	4011.2011	4011.2011.1030	LIGHT TRUCK RADIAL	13	165R13/8 PRC	23	21	16	20
8	4011.2019	4011.2019.1050	LIGHT TRUCK	13	600-13-8PR	20	18	14	17
9	4011.2011	4011.2011.1040	LIGHT TRUCK RADIAL	14	165R14/8 PRC	30	27	21	25
10	4011.2011	4011.2011.1050	LIGHT TRUCK RADIAL	14	185R-14-8PR	34	31	24	29
11	4011.2011	4011.2011.1060	LIGHT TRUCK RADIAL	14	195R14-8PR	48	44	30	38
12	4011.2011	4011.2011.1070	LIGHT TRUCK RADIAL	14	205/75 R14C	46	42	32	39
13	4011.2011	4011.2011.1080	LIGHT TRUCK RADIAL	14	205R14-8PR	50	45	35	43
14	4011.2011	4011.2011.1090	LIGHT TRUCK RADIAL	14	215/75 R14	50	45	35	43
15	4011.2011	4011.2011.1100	LIGHT TRUCK RADIAL	14	225/75R14	53	48	37	45
16	4011.2011	4011.2011.1110	LIGHT TRUCK	14	600-14-8PR	23	21	16	20
17	4011.2011	4011.2011.1120	LIGHT TRUCK	14	650-14-8PR	31	28	22	27
18	4011.2019	4011.2019.1060	LIGHT TRUCK	14	650-14-10PR	34	31	24	29
19	4011.2019	4011.2019.1070	LIGHT TRUCK	14	670-14-8PR	31	28	22	27
20	4011.2019	4011.2019.1080	LIGHT TRUCK	15	195-R15 / 8 PR	49	44	34	42
21	4011.2019	4011.2019.1090	LIGHT TRUCK	15	10-R15-6PR	67	60	47	57
22	4011.2019	4011.2019.1100	LIGHT TRUCK	15	11-R15-6PR	69	62	48	59
23	4011.2011	4011.2011.1130	LIGHT TRUCK RADIAL	15	195/70-R15C	39	35	28	33
24	4011.2011	4011.2011.1140	LIGHT TRUCK RADIAL	15	205/70R15C	52	46	36	44
25	4011.2011	4011.2011.1150	LIGHT TRUCK RADIAL	15	215R15-8PR	50	45	35	43
26	4011.2011	4011.2011.1160	LIGHT TRUCK RADIAL	15	215/70R15C 8 PR	52	46	36	44
27	4011.2011	4011.2011.1170	LIGHT TRUCK RADIAL	15	215/75R15-6PR	52	46	36	44
28	4011.2011	4011.2011.1180	LIGHT TRUCK RADIAL	15	225/70R15	54	49	38	46
29	4011.2011	4011.2011.1190	LIGHT TRUCK RADIAL	15	235/75R15-6PR	56	50	39	47
30	4011.2011	4011.2011.1200	LIGHT TRUCK RADIAL	15	255/70R15	60	54	42	51
31	4011.2011	4011.2011.1210	LIGHT TRUCK RADIAL	15	265/70-R15	62	56	44	53
32	4011.2011	4011.2011.1220	LIGHT TRUCK RADIAL	15	265/75-R15	64	57	45	54
33	4011.2011	4011.2011.1230	LIGHT TRUCK RADIAL	15	30X9 50-R15-6PR	65	59	46	55
34	4011.2011	4011.2011.1240	LIGHT TRUCK RADIAL	15	31X10 50-R15-6PR	67	60	47	57
35	4011.2011	4011.2011.1250	LIGHT TRUCK RADIAL	15	600-15-8PR	38	34	27	32
36	4011.2091	4011.2091.1130	TRUCK/BUS RADIAL	15	225/75R15	53	48	37	45
37	4011.2011	4011.2011.1260	LIGHT TRUCK RADIAL	15	700-15-8PR	43	39	30	37
38	4011.2011	4011.2011.1270	LIGHT TRUCK RADIAL	15	750-15-12PR	49	44	34	42
39	4011.2011	4011.2011.1280	LIGHT TRUCK RADIAL	15	9-R15-6PR	65	59	46	55
40	4011.2011	4011.2011.1290	LIGHT TRUCK RADIAL	16	205/80-R16-6PR	52	46	36	44
41	4011.2019	4011.2019.1110	LIGHT TRUCK	16	205/80R16-6PR	52	46	36	44
42	4011.2019	4011.2019.1120	LIGHT TRUCK	16	215/70 R16	45	40	31	38
43	4011.2019	4011.2019.1130	LIGHT TRUCK	16	215/75 R16	49	44	34	42
44	4011.2011	4011.2011.1300	LIGHT TRUCK RADIAL	16	215/80-R16	49	44	34	42
45	4011.2019	4011.2019.1140	LIGHT TRUCK	16	225/75R16-10PR	69	62	48	59
46	4011.2019	4011.2019.1150	LIGHT TRUCK	16	235/85-R16-8PR	69	62	48	59
47	4011.2011	4011.2011.1310	LIGHT TRUCK RADIAL	16	245/70-R16	68	61	48	58
48	4011.2011	4011.2011.1320	LIGHT TRUCK RADIAL	16	265/70-R16	72	65	50	61
49	4011.2011	4011.2011.1330	LIGHT TRUCK RADIAL	16	275/70-R16	79	71	55	67
50	4011.2011	4011.2011.1340	LIGHT TRUCK RADIAL	16	650-16-10PR	54	49	38	46
51	4011.2011	4011.2011.1350	LIGHT TRUCK RADIAL	16	650-R16-10PR	59	53	41	50
52	4011.2011	4011.2011.1360	LIGHT TRUCK RADIAL	16	650-16-12PR	56	50	39	47
53	4011.2011	4011.2011.1370	LIGHT TRUCK RADIAL	16	650-R16-12PR	61	55	43	52
54	4011.2011	4011.2011.1380	LIGHT TRUCK RADIAL	16	700-16-12PR	61	55	43	52
55	4011.2011	4011.2011.1390	LIGHT TRUCK RADIAL	16	700-16-10PR	58	53	41	50
56	4011.2011	4011.2011.1400	LIGHT TRUCK RADIAL	16	700-R16-10PR	64	57	45	54
57	4011.2011	4011.2011.1410	LIGHT TRUCK RADIAL	16	700-R16-12PR	67	60	47	57
58	4011.2091	4011.2091.1140	TRUCK/BUS RADIAL	16	235/70R16	64	57	45	54
59	4011.2091	4011.2091.1150	TRUCK/BUS RADIAL	16	265/75R16	76	68	53	64
60	4011.2091	4011.2091.1160	TRUCK/BUS RADIAL	16	285/75R16	87	78	61	74
61	4011.2091	4011.2091.1170	TRUCK/BUS RADIAL	16	265/75R16	76	68	53	64
62	4011.2019	4011.2019.1160	LIGHT TRUCK	16	750-16-14PR	80	72	56	68
63	4011.2011	4011.2011.1420	LIGHT TRUCK RADIAL	16	750-R16-14PR	91	82	64	77
64	4011.2019	4011.2019.1170	LIGHT TRUCK	16	825-15-14PR	73	66	51	62

Amresh Kumar  
Appraising Valuation  
Officer

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Deputy Director  
Customs Valuation  
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Muhammad Nauman Taskeen  
Additional Director (HQ)  
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65	4011.2011	4011.2011.1430	LIGHT TRUCK RADIAL	16	825-R16-14PR	112	101	78	95
66	4011.2019	4011.2019.1180	LIGHT TRUCK	16	825-16-14PR	98	88	69	83
67	4011.2019	4011.2019.1190	LIGHT TRUCK	16	825-16-16PR	101	91	71	86
68	4011.2019	4011.2019.1200	LIGHT TRUCK	16	825-R16-16PR	121	109	85	103
69	4011.2011	4011.2011.1440	LIGHT TRUCK RADIAL	17	215/60 R17	53	48	37	45
70	4011.2091	4011.2091.1180	TRUCK/BUS RADIAL	17	285/65R17	81	73	57	69
71	4011.2011	4011.2011.1450	LIGHT TRUCK RADIAL	17	215/75-R17 5-16PR	80	72	56	68
72	4011.2019	4011.2019.1210	LIGHT TRUCK	17	225/70R17	62	56	44	53
73	4011.2011	4011.2011.1460	LIGHT TRUCK RADIAL	17	265/65R17	73	66	51	62
74	4011.2019	4011.2019.1220	LIGHT TRUCK	17	275/65R17	81	73	57	69
75	4011.2011	4011.2011.1470	LIGHT TRUCK RADIAL	18	225/50 R18	53	48	37	45
76	4011.2019	4011.2019.1230	LIGHT TRUCK	18	225/55R18	61	55	43	52
77	4011.2019	4011.2019.1240	LIGHT TRUCK	18	235/40R18	67	60	47	57
78	4011.2011	4011.2011.1480	LIGHT TRUCK RADIAL	18	255/55R18	71	64	49	60
79	4011.2091	4011.2091.1190	TRUCK/BUS RADIAL	18	285/65R18	89	80	62	75
80	4011.2091	4011.2091.1200	TRUCK/BUS RADIAL	18	275/70R18	80	72	56	68
81	4011.2091	4011.2091.1210	TRUCK/BUS RADIAL	18	275/65R18	86	77	60	73
82	4011.2011	4011.2011.1490	LIGHT TRUCK RADIAL	18	265/55R18	64	57	43	54
83	4011.2011	4011.2011.1500	LIGHT TRUCK RADIAL	18	265/60R18	77	70	54	66
84	4011.2011	4011.2011.1510	LIGHT TRUCK RADIAL	18	275/60R18	79	71	55	67
85	4011.2011	4011.2011.1520	LIGHT TRUCK RADIAL	18	285/60R18	86	77	60	73
86	4011.2011	4011.2011.1530	LIGHT TRUCK RADIAL	19	235/55R19	54	49	38	46
87	4011.2091	4011.2091.1195	TRUCK/BUS RADIAL	19	445/45R19 5 - 22 PR	305	275	214	260
88	4011.2091	4011.2091.1070	TRUCK/BUS RADIAL	19	265/70 R19 5	153	138	107	130
89	4011.2091	4011.2091.1080	TRUCK/BUS RADIAL	22	275/70 R22 5	161	145	113	137
90	4011.2011	4011.2011.1540	LIGHT TRUCK RADIAL	22	255/55R19	87	78	61	74
91	4011.2011	4011.2011.1550	LIGHT TRUCK RADIAL	20	285/50R20	103	94	73	89
92	4011.2011	4011.2011.1560	LIGHT TRUCK RADIAL	20	825/20-14PR	111	100	78	94
93	4011.2011	4011.2011.1570	LIGHT TRUCK RADIAL	20	825-R-20-14PR	114	103	80	97
94	4011.2011	4011.2011.1580	LIGHT TRUCK RADIAL	20	825-20-16PR	112	101	78	95
95	4011.2011	4011.2011.1590	LIGHT TRUCK RADIAL	20	825-R-20-16PR	115	104	81	98
96	4011.2011	4011.2011.1600	LIGHT TRUCK RADIAL	20	900-20-14PR	146	131	102	124
97	4011.2011	4011.2011.1610	LIGHT TRUCK RADIAL	20	900-R20-14PR	170	153	119	145
98	4011.2011	4011.2011.1620	LIGHT TRUCK RADIAL	20	900-20-16PR	147	132	103	125
99	4011.2011	4011.2011.1630	LIGHT TRUCK RADIAL	20	900-R20-16PR	172	155	120	146
100	4011.2011	4011.2011.1640	LIGHT TRUCK RADIAL	20	1000-20-16PR	161	145	113	137
101	4011.2099	4011.2099.1000	TRUCK / BUS	20	1000-R20-16PR	197	177	138	167
102	4011.2091	4011.2091.1010	TRUCK / BUS RADIAL	20	1000-R20-18PR	199	179	140	169
103	4011.2099	4011.2099.1010	TRUCK / BUS	20	1100-20-16PR	190	171	133	162
104	4011.2091	4011.2091.1020	TRUCK / BUS Radial	20	1100-R20-16PR	259	234	182	220
105	4011.2091	4011.2091.1020	TRUCK / BUS	20	1100-R20-18PR	262	237	184	223
106	4011.2099	4011.2099.1030	TRUCK / BUS Radial	20	1100-20-18PR	194	175	136	165
107	4011.2099	4011.2099.1030	TRUCK / BUS	20	1200-20-18PR	227	204	159	193
108	4011.2091	4011.2091.1040	TRUCK / BUS Radial	20	1200-R20-18PR	242	218	169	206
109	4011.2099	4011.2099.1040	TRUCK / BUS	20	13 00 R 20 / 20	259	233	181	220
110	4011.2091	4011.2091.1050	TRUCK / BUS Radial	20	1400-R20-20PR	321	289	225	273
111	4011.2091	4011.2091.1060	TRUCK / BUS Radial	21	275/50R21	115	104	81	98
112	4011.2099	4011.2099.1060	TRUCK / BUS	22	11 R 22 5 / 16	163	147	114	139
113	4011.2099	4011.2099.1070	TRUCK / BUS	22	295/80R22.5	184	166	129	156
114	4011.2091	4011.2091.1090	TRUCK / BUS Radial	22	12-R22 5-18PR	215	194	151	183
115	4011.2091	4011.2091.1100	TRUCK / BUS Radial	22	13 R22 5/18	201	181	141	171
116	4011.2091	4011.2091.1110	TRUCK / BUS Radial	22	315/80 R22 5	213	192	149	181
117	4011.2091	4011.2091.1120	TRUCK / BUS Radial	22	385/65 R22 5-20	267	240	187	227
118	4011.2099	4011.2099.1050	TRUCK / BUS	24	1200 R 24 / 18	324	292	227	275
119	4011.2091	4011.2091.1190	TRUCK / BUS Radial	24	325 / 95 R 24 / 22 PR	374	337	262	318

*Amresh Kumar*  
 24/10/23  
**Amresh Kumar**  
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**Maqbool Ahmad**  
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*Muhammad Nauman Tashfeen*  
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