

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

File No. DG (V)/Val.Rev/887/2016

Dated: 22nd December, 2016

Order in Revision No. 278/2016 under section 25-D of the Customs Act, 1969
against Valuation Ruling No.903/2016 dated 09-08-2016

- 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 Home Plus Pvt. Ltd. & Others

..... PETITIONERS

VERSUS

Director, Customs Valuation, Karachi

..... RESPONDENT

Date(s) of hearing

04-10-2016 & 14-11-2016

For the Petitioners

Mr. Nazim Keshwani M/s Reliance Ent
Mr. Khalid Motiwala M/s R&I Electrical
Mr. Irfan Suleman M/s Home Plus Ltd.
Mr. Ahmed Hambal
Mr. Noman
Mr. M. Ali Jangda
Mr. Rehan ur Rehman
Mr. Munir Bawany
Mr. Muhammad Shafi
Mr. Imran Iqbal Adv.

For the Respondent

Mr. Abdul Majeed, Assistant Director
Mr. Iqbal Ali, Principal Appraiser



This revision petition was filed under section 25-D of the Customs Act, 1969 against customs value determined vide Valuation Ruling No.903/2016 dated 09-08-2016 issued under section 25-A of the Customs Act, 1969, inter alia, on the following facts and grounds:

“We beg to submit that in terms of Section 25D of the Customs Act, 1969, where the customs value has been determined under Section 25A by Collector of Customs or

Director Valuation, the revision petition may be filed before the Director-General of Valuation within thirty days from the date of determination of customs value and any proceeding pending before any court, authority or tribunal shall be referred to the Director-General for the decision.

2. That the Director of Customs Valuation has determined the customs value of Household Appliances vide valuation ruling no.903/2016 (Misc/04/2006- VII (Part-I)) dated 09.08.2016 in conflict with the principles of law enunciated by the Honorable Supreme Court of Pakistan in its landmark judgment in the case of Collector of Port Muhammad Bin Qasim v/s Zymotic Diagnostic International, Faisalabad, 2008 SCMR 438 in which the Honorable Supreme Court of Pakistan has dismissed the petition for leave to appeal filed by Collector of Customs, Port Qasim, Karachi. The operative part is reproduced below:-

"Section 25 lays down various modes in which the officials of the Customs Department are required to proceed in determining or assessing the value of the consignment after rejecting her declared value. However, for rejecting or refusing to accept the value declared by a consignee in respect of the imported goods, the concerned officer is required to give cogent, plausible and satisfactory reasons for non-acceptance of declared value and rejection thereof cannot proceed on whims or desire of officer of customs department. Assessing officer is required to point out some flaw or defect or such circumstances which create doubt with regard to veracity and correctness of declared value or that same had been under invoiced-In determining or assessing fair value or normal price of such imported consignment, concerned office is under obligation to take into consideration all necessary facts and circumstance enumerated in Section 25 of the Customs Act, 1969 for such determination and assessment. From perusal of order of the Collector of Customs it transpires that neither satisfactory and convincing grounds for not accepting the declared value of the imported consignment were give nor the factors and grounds necessarily required to be taken into consideration for determining the fair or normal value of imported consignment were adhered to. The Customs Officer was required to obtain identity of the country of origin of the consignment. Thereafter attempt should have been made to find out the prevailing price of the consignment in the country of the origin. There is nothing on record to indicate that the Customs Department had secured or had attempted to secure invoices from other importers who had imported identical or similar consignment in Pakistan with a view to show that the price declared by such importers greatly varied from the price declared by the respondent. In absence of such an exercise action in rejecting the declared value of consignment would amount to an arbitrary and capricious exercise. Resort to subsection (7) of section 25 of the Customs Act, is to be made only when the Customs Officer who has to make assessment or determination of the fair or normal value of the consignment is of the view that the same cannot be determined otherwise in view of impossibility of procuring evidence as referred to above. The order of the Collector of Customs is absolutely silent in this regard which is an important factor for drawing an interference the country of the origin.....

.....For the foregoing facts, discussion and reasons this petition for leave to appeal is found to be without any substance. Accordingly it is dismissed and leave to appeal is refused"

3. That being seriously aggrieved with the valuation ruling no.903/2016 (Misc/04/2006-VII (Part-I)) dated 09.08.2016 passed by the learned Director of Customs Valuation in respect of Household Appliances of PCT Headings 8508, 8509, 8516 & 8543, which we disagree being harsh, unlawful and *ultra-vires* to the Customs Act, 1969, if we may say with enormous respect. We, therefore, opt for the remedy by filing this revision petition under Section 25D of the Customs Act, 1969:-



4. That in terms of Section 25A of the Customs Act, 1969, 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.
5. That pursuant to the above Section 25A the learned Director of Customs Valuation has determined the custom values of Household of different Categories of Brands i.e. A, B and C in the above impugned valuation ruling without following the sequential methods laid down in Section 25 of the Customs Act, 1969. It is pertinent that in terms of Section 25 (I) of the Customs Act, 1969 the customs value is the transaction value which is to be accepted i.e. the price actually paid or payable.
6. That the learned Director has altogether ignored the transaction values of the Households Appliances and determined the values mentioned in the impugned ruling in terms of Section 25(9) of the Customs Act, 1969 without following the procedure laid down in Section 25 of the Customs Act, 1969, which are not only contrary to the provisions of Section 25 of the Act but also the principles laid down by the Supreme Court of Pakistan.
7. That the Honorable Supreme Court of Pakistan in its landmark judgments in the case of (i) M/s. Collector of Customs, Port Muhammad Bin Qasim v/s Zymotic Diagnostic International, Faisalabad reported in 2008 SCMR 438 and (ii) Collector of Customs (Valuation) and another v/s Karachi Bulk Storage and Terminal Limited, reported in 2007 PTD 1858 and similarly the Honorable High Court of Sindh in its landmark judgements in the case of M/s. Najam Impex v/s Assistant Collector of Customs, Karachi and 4 others reported in 2008 PTD 1250 and (ii) M/s. Khan Trade International v/s Assistant Collector Customs (Group-VII), Appraisement Collector, Karachi and 4 others reported in 2006 PTD 2807 have repeatedly laid down the principles of law that for the purpose of determination of customs value the customs value shall be determined by strictly following the sequential methods provided in Section 25 of the Customs Act 1969.
8. That the Director of Customs Valuation has also ignored to the fact that the prices determined in the impugned ruling does not mentioned from which country these prices relates to. The corresponding country of Exports have not been mentioned. It is submitted that while determining the values in terms of the Customs Act, 1969 the prices should be categorized from countries of export. Since the prices from country of exports are silent the valuation ruling is liable to be set aside.
9. That the Director of Customs Valuation has also determined different values for different Categories of Brands which is in violation of Article 4 and 25 of the Constitution of Islamic Republic of Pakistan, 1973. The law requires similar treatment for all and hence such determination of value for different categories are confiscatory, illegal and in violation of the Constitution of Islamic Republic of Pakistan.
10. That the Director of Customs Valuation has ignored that the prices of China which will be found much lower than the prices determined in the impugned valuation ruling. It is further submitted that in terms of conclusion para of the above valuation ruling the market survey was conducted and the prices have been taken from online web eportal. It is submitted that the source of website have not been mentioned in the valuation ruling and secondly it is unclear as to how the prices could be taken from online web-eportal whereas on web e-portal the country of



exports are of Thailand, Singapore and Malaysia etc. whereas we are importing the impugned goods/items from China.

11. That the Director of Customs Valuation has also failed to adopt the method as given in Section 25(1) of the Customs Act 1969 wherein the prices of actual transaction of the goods are available and it is urged that by no process of reasoning there can be hardly an evidence so as to attract the prices mentioned in impugned ruling.

12. That the Director of Customs valuation has also failed to adopt the method as given in Section 25(5) of the Customs Act 1969, wherein the prices of identical goods are also available with the customs authorities and it can easily be determined that at no point of time the prices have touched the ranges of the values mentioned in the impugned ruling.

13. That the Director of Customs Valuation has also failed to adopt the method as given in Section 25(6) of the customs Act 1969, wherein the prices of similar goods are also available with the customs authorities and it can easily be determined that at no point of time the prices have ever touched the ranges of values mentioned in the impugned ruling.

14. That in the premises we pray this Honorable Director General of Customs Valuation that in the interest of justice:-

(i) the issuance of valuation ruling no.903/2016 (Misc/04/2006-VII (Part-I) dated 09.08.2016 without following sequential order under Section 25 of the Customs Act, 1969 may be withdrawn/set-aside.

(ii) the Director of Customs Valuation may kindly be directed to implement the decisions of the Supreme Court of Pakistan and High Court of Sindh as cited above and transaction value under Section 25(1) of the Customs Act, 1969 may be accepted in lines with the dictum of the Honorable Supreme Court of Pakistan and High Court of Sindh as reported which has a binding force both on the Respondents as well as to this forum under Article 199 and 201 of the Constitution of Islamic Republic of Pakistan.

(iii) any other better relief the Honorable Director General may deem fit and appropriate.

15. That we seek the Honorable Director General of Customs Valuation to add, modify, alter and submit further grounds during the proceedings of this revision petition. Prayer is made in the interest of justice

16. The respondent department was asked to furnish comments to the arguments submitted by the petitioner in the case. Para-wise comments on the petition are given as under:

17. The Valuation Ruling No.903/2016 dated 09-08-2016 has been issued after consultation with stakeholders including Federation of Pakistan Chambers of Commerce and Industry who is main representing body of trade. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively



relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.

18. Parawise comments

Para 1. No comments being related to filing review application before the Director General of Customs Valuation under section 25-D of the Customs Act, 1969.

Para 2. As far as concern methodology adopted it is stated that "transaction value method provided in section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.

Para 3. No comments being related to filing review application before the Director General of Customs Valuation under Section 25-D of the Customs Act, 1969.

No comments being related to authority of the Director / Collector of Customs for determination of customs values of any goods or category of goods imported into or exported out of Pakistan under Section 25A of the Customs Act, 1969.

Para 4. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969,



could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.

Para 5. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.

Para 6. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.



Para 7. It relates to different judgment of Honorable High Court of Sindh decision.

Para 8. During the course of meeting, the representative of Federation of Pakistan Chamber of Commerce, Karachi Chamber of Commerce and Industry and other stakeholders and market survey it was transpired that House Hold Appliance are available in the market in three category and recommended that

valuation ruling regarding customs values of House Hold Appliances may be determined in three categories.

- Para 9. During the course of meeting, the representative of Federation of Pakistan Chamber of Commerce, Karachi Chamber of Commerce and Industry and other stakeholders and market survey it was transpired that House Hold Appliance are available in the market in three category and recommended that valuation ruling regarding customs values of House Hold Appliances may be determined in three categories.
- Para 10. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.
- Para 11. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.
- Para 12. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the




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Para 13. As far as concern methodology adopted it is stated that "Transaction value method provided in Section 25(1) was found inapplicable because the requisite information was not available. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which provided some reference values of the subject goods but the same could not be exclusively relied on due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under Section 25(7) of the Customs Act, 1969, was conducted. The computed value method as provided in section 25(8) of the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. On line values of subject goods were also obtained. All information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the customs values of House Hold Appliances have been determined under Section 25(9) of the Customs Act, 1969.

Para 14. It relates to review petition under section 25-D of the Customs Act, 1969 before the Director General Customs Valuation, Karachi.

Para 15. It relates to further discussion with the Director General in the course of hearing.



19. It is respectfully prayed that the customs values were determined vide Valuation Ruling No. 903/2016 dated 09-08-2016 strictly in accordance with valuation methods given in section 25 of the Customs Act, 1969. Consequently customs values were determined under section 25(9) of the Customs Act, 1969. It is further prayed the prices of the subject goods depends upon its brand which had been categorized into three categories i.e. A, B and C grade brands.

ORDER

20. Hearing in this case was fixed on 04-10-2016 and 14.11.2016. The commercial importers of different brands of house hold appliances appeared and submitted their written as well as verbal submission as follows: -

(i) The petitioners in their review applications under Section 25-D of the Customs Act, 1969 contended that they are aggrieved with the customs values determined for House hold Appliances vide Valuation Ruling No.903 dated 08-10-2016. The importers of house hold appliances of different brands vehemently agitated regarding determination of customs values and criteria of placing of different brands in "A" B and C categories. They stated that customs values of A-Category items have been increased exorbitantly at about 150% to 300% whereas the value of B & C Category was increased by 13% to 30%. They contended that increase in customs value of 'B' & 'C' is also not acceptable because it does not reflect actual prices of the market. As regards the increase of customs value of 'A' category brand the same is not only huge and disproportionate but also arbitrary and malafide without any ground. They further stated that the difference between 'B' and 'C' category is negligible in most cases.

(ii) Mr. Qamar-uddin of Alpina brand stated that they have been placed in A Category, whereas their brand is manufactured in China and is not well known in the market. He stated that import of Alpina brand was launched one year ago and their import has been almost stopped now. He stated that appliance of Panasonic and Moulinex brands are manufactured in Malaysia / Japan and France but have been placed in Category "B" which is not appropriate for such well known / reputed brands.

(iii) The petitioners of brands of "A" Category stated that they have been thrown out of the market completely due to unjustified increase in customs value determined vide impugned valuation ruling. They also contended that the categories given in impugned valuation ruling require re-determination in accordance with origin, brand's reputation and their selling prices in market. They also requested that prices of subject brands are showing down ward trend in international market which may also be taken into consideration for determination of customs values. They prayed for justice.

(iv) The petitioners further stated that they being stakeholder were never called for meeting to determine the customs values of house hold appliances. In the earlier Valuation Ruling No 755/2015 dated 31-08-2015, the values were determined unilaterally, arbitrarily and on higher side. As they were aggrieved with the valuation ruling 755/2015, they filed review petition against the aforementioned valuation ruling before the Director General Customs Valuation under Section 25-D of Customs Act, 1969. The review petition was however, rejected by the Director General. They then filed Appeal before the Honorable Customs Appellate Tribunal and the matter is still pending before Customs Appellate Tribunal.

(v) However, in pursuance of Honorable High Court Order dated March 2016 the Directorate General Customs Valuation re-determined the customs values a fresh and instead of considering their submissions made at the time of meeting held in this regard, the customs values were further increased vide Valuation Ruling No 903/2016 dated 08-10-2016. They submitted that due to the unjustifiable action of the Directorate Customs Valuation the import volume particularly 'A' category brands, has been decreased drastically. The fact of decrease in volume of 'A' Category appliances can be verified from the customs data i.e. PRAL data.



(vi) Mr. Khalid Motiwala, on behalf of Kenwood and Mr. Irfan from Phillips also appeared and pleaded that they are importing their brands from China but un-justifiably placed in "A" Category of brands. They requested to place them in 'B' category.

21. It was found that Moulinex and Panasonic are wrongly placed in 'B' category. Besides LG and Haier also deserve to be placed in 'A' category while Alpina should be lower in rank.


22. The importer of Alpina offered to sell Juicer blender at the declared value. The representative of M/s. Kenwood said that they desired to supply their Juicer at Rs.3600. similarly representative of Philips stated that they are also agree to sell their juicer blender at same price. The said importers further stated that their above offered prices are based on new valuation ruling prices which are exorbitantly on higher side. They further stated that if the customs values are rationalized they will be ready to supply their brand on much lower price. They stated that the values in the impugned valuation ruling especially for 'A' Category are required to be rationalized and made realistic in accordance with price in International Markets.

23. To verify the credentials of petitioner's submissions during meeting, two Valuation Officers were assigned the job to conduct a fresh market inquiry impartially and ascertain the factual position about its genuine values and categories. The Valuation Officer conducted market inquiry afresh and worked out customs values by applying work back method under section 25(7) of the Customs Act, 1969 which to some extent supports the contention of the petitioner especially with respect to value of 'A' category and placement of brands in different categories in accordance with their origin, value and reputation of brand in local market.

24. Next hearing was also fixed and representatives of category 'B' and 'C' were called. They stated that their prices may also be reduced. They agreed that difference between 'B' and 'C' category should be 25 – 30% and difference between 'B' & 'A' category should be around 50%. The representatives also agreed that price of 'A' category household appliance have been increased unjustifiably.

25. Moreover they pointed out that certain brands of 'A' category have been left out like Wahl, SEB Krups, Morphy Richards, Russells, Hobbs, Ramington, Babyliiss. Moreover, the LG and Haier should also be included in 'A' category. Moreover, these prices may also be applied on appliances brought in SKD condition.

26. Keeping in view the submissions made by the petitioners, respondent department reply, and market enquiry conducted, the 'A' 'B' and 'C' categories of the house hold appliances are rationalized and the applicable customs values for 'A' category appliances are re-determined under Section 25A(3) read with Section 25D of the Customs Act. 1969 and are tabulated as under:-



S#	Description of the goods	Customs Values (C&F) US\$ / KG		
		Category "A"	Category "B"	Category "C"
1	Juicer Single Function	11.00	6.65	5.45
2	Juicer Extractor Blender 3 in	18.00	9.90	8.00

3	Citrus Juicer	7.00	4.40	3.50
4	Blender 2 in 1	10.00	6.25	5.00
5	Blender 3 in 1	11.00	7.00	5.60
6	Blender 4 in 1	18.00	9.00	7.00
7	Chopper	12.00	7.50	6.00
8	Chopper Blender 3 in 1	16.00	10.50	8.50
9	Hand Blender/Hand Mixer	6.00	4.00	3.30
10	Food processor	24.00	15.00	12.00
11	Sandwich 2 slice	11.00	6.00	4.90
12	Sandwich 4 slice	13.00	6.87	5.50
13	Oven Toaster 7-10 Ltr.	19.00	11.25	9.00
14	Oven Toaster 16-25 Ltr	23.00	12.00	9.75
15	Pop up toaster 2 Slice	8.20	5.60	4.50
16	Pop up toaster 4 Slice	11.00	6.25	5.50
17	Microwave Oven Upto 17 Ltr	42.00	23.00	19.00
18	Microwave Oven 18 to 25 Ltr	48.00	34.00	27.00
19	Microwave Digital Upto 17 Ltr	66.00	43.00	30.00
20	Microwave Digital 18 to 25 Ltr	100	50.00	40.00
21	Deep Fryer	16.00	9.75	7.65
22	Electric Kettle 1 Ltr	8.12	5.60	4.50
23	Electric Kettle above 1 Ltr	10.00	6.80	5.70
24	Hair Dryer	7.00	5.00	4.00
25	Hair Straightner (Standard)	8.00	5.50	5.00
26	Dry Iron	8.00	5.25	4.50
27	Steam Iron	9.00	5.75	4.75
28	Insect Killer with electric tubes	17.00	10.62	8.50
29	Insect Killer Mosquito Catcher	7.20	4.80	3.75
30	Insect Killer Racket Type	4.50	1.60	1.30
31	Vacuum Cleaner upto 1500w	27.00	19.50	16.00
32	Vacuum Cleaner 1600& above	36.00	24.00	19.00
33	Food Steamer	18.00	12.00	9.20
34	Baby bottle Warmer	8.25	5.50	4.50
35	Digital Air Fryer	58.00	35.00	25.00
36	Acti Fryer	70.00	36.50	31.00
37	Electric Grill	22.50	15.00	12.50
38	Rice Cooker	16.00	12.00	10.00

Note	If Juicer / Blender are imported in Parts:
(a)	Main Body of Juicer / Blender with Motors (80%) of above specified values.
(b)	Upper parts of Juicer / Blender without Motors (35%) of above specified values.
(c)	If a complete Juicer / Blender is imported in CKD condition, assessment shall be (95%) of the above specified values.

Category-A : Moulinex / Panasonic/ Black & Decker / Kenwood / Phillips / Singer / Braun/ Hitachi / Sharp / Sanyo / Dawlance / Siemens / Breville/Russells Hobbs/Remington/Babyliss/Wahl/Morphy Richards, Seb Krups, Haier & LG

Category-B : Gaba / Enviro / Elite / Sonshi / Sencor & Westpoint

Category-C : Anex / Deuron / Lion / Jackpot / Absons / Gaba National / Cambridge / National Gold / Shinon ST/Aardee/ Sogo/ Sogo /Sinbo & Alpina



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

S#	Petitioner' Name	File No.
1	M/s R&I Electrical Appliances	DG(V)Val.Rev/906/2016
2	M/s Reliance Enterprises	DG(V)Val.Rev/913/2016


(Syed Tanvir Ahmad)
Director General

Registered copy to:

M/s Home Plus Pvt. Ltd.
Office No.524, 5th Floor, Al-Hafeez Shopping Mall, Gulberg-III, Lahore

M/s R&I Electrical Appliances Pvt. Ltd.
Office No.319 & 320, Madina City Mall, Abdullah Haroon Road, Karachi

M/s Reliance Enterprises,
Suite No.110-111, 1st floor, Burhani Chamber,
Abdullah Haroon Road, Karachi.

Copy to:

1. Member (Customs), FBR, Islamabad.
2. Chief Collectors Customs Appraisement (South)/Enforcement, Karachi/ (North) Islamabad/(Central) Lahore.
3. Collector, MCC Appraisement (East)/ Appraisement (West)/Port M. Bin Qasim/ Preventive, Karachi.
4. Collector, MCC, Appraisement/Preventive, Lahore/Quetta/Peshawar/Faisalabad/ Sambrial/Multan/Hyderabad/Islamabad/Gilgit-Baltistan/Gawadar.
5. Director, Customs Valuation, Karachi/Lahore.
6. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi for uploading in One-Customs and WeBOC database.
7. Asstt. Director (Review), Karachi.
8. All Deputy/Assistant Directors (Valuation)
9. Guard File.