

**GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
7<sup>TH</sup> FLOOR, CUSTOM HOUSE KARACHI  
Phone: 021-99214144**

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No. Misc/29/2017-VI/402

Dated: 25 -03-2025

**VALUATION RULING NO.1988/2025**

1. This ruling supersedes Valuation Ruling No. 1302/2018 dated 10.05.2018.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Customs Valuation.
4. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF ENAMELED/NON-ENAMELED CAST IRON, IRON & STEEL AND STAINLESS STEEL KITCHEN WARE / UTENSILS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1302/2018 dated 10.05.2018.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 29.01.2024.

**Background of the Issue:** The Customs values of Iron & Steel and Stainless Steel Kitchenware/Utensils were determined under Section 25A of the Customs Act, 1969 vide Valuation Ruling No.1302/2018 dated 10.05.2018. The Directorate of Customs, Post Clearance Audit (Central), Lahore vide its letter dated 01.01.2025 has requested for incorporation of PCT 7323.9400 and Enamelled Kitchenware are correctly classified under PCT 7323.9100 & 7323.9200 which does not appear in the said valuation ruling.

**2. Stakeholders' participation in determination of Customs Values:** The meetings with stakeholders were scheduled on 29.01.2024. No stakeholders attended the meeting. Keeping in view previous valuation ruling is over 06 years old, the Directorate has initiated an exercise for redetermination of customs values in light of the prevailing dynamics based on international/local market price.

**3. Method(s) adopted to determine Customs values:** Valuation methods as provided in Section 25 of the Customs Act, 1969 have been duly applied in sequential order in order to arrive at custom value of subject goods. Transaction value method provided in Section 25(1) of the Act ibid was found inapplicable because variation of declared value were declared by different importers for identical/similar items from different origins. The values of identical and similar goods as per Sections 25 (5) & (6) ibid could not be solely relied upon due to absence of absolute demonstrable evidence of qualities and quantities of commercial level etc. In line with the statutory sequential order of Section 25, this Directorate conducted market inquiries under Sub-Section (7) of Section 25 of the Customs Act, 1969, but



could yield no results as prices varied significantly. Finally, the fall back method has been considered as provided under Section 25(9) read with 25(7) of the Customs Act, 1969 further read with Rule 121(2) of the Customs Rules, 2001 for determination of Customs values, which are as under:

4. **Customs values for Enamelled/Non-Enamelled Cast Iron, Iron & Steel and Stainless Steel Kitchen Ware / Utensils** *hereinafter specified* shall be assessed to duty/taxes at the following minimum Customs values: -

S. No.	Description of Goods	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value US\$/Kg (C&F)
1	2	3	4	5	6
1	Kitchenware/Utensils Made of Cast Iron Non Enamelled	7323.9100	7223.9100.1100	China	2.75
2	Kitchenware/Utensils Made of Cast Iron Enamelled	7323.9200	7323.9200.1100		2.90
3	Kitchenware/Utensils Made of Stainless Steel (Non Magnetic)	7323.9300	7323.9300.1100		4.50
4	Kitchenware/Utensils Made of Iron & Steel & Others (Magnetic)	7323.9400 7323.9900	7323.9400.1100 7323.9900.1100		3.12

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the assessment shall be made on higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

8. The Collectorate of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.

(Dr. Tahir Qureshi)  
Director

**Copy for necessary action and implementation:**

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement-East / 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.

**Copy for information:**

- 1) The Member Customs (Operations), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC database system.
- 7) The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
- 8) The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
- 9) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 10) The Webmaster, Federal Board of Revenue, Islamabad.
- 11) Guard File.