



C. No. D(V)/212/2017-IV/485

Dated: 15-04-2025

VALUATION RULING NO. 1997/2025

1. This ruling supersedes Valuation Ruling No. 1909/2024 dated 30.10.2024.
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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 (LOW END BRANDS)
LADIES UNDER GARMENTS OF POLY-COTTON BLENDED UNDER
SECTION 25-A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Redetermination / revision of values of earlier Valuation Ruling No. 1909/2024 dated 30.10.2024
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were conducted on 18.02.2025.

3. **Background of the valuation issue:** Earlier, the Customs values of (Low End Brands) Ladies under Garments of Poly-Cotton Blended were determined vide Valuation Ruling No. 1909/2024 dated 30.10.2024. A revision petition was filed against the subject ruling under Section 25D of the Customs Act, 1969, before the Director General, Directorate General of Customs Valuation, Karachi. The Director General directed the Director Customs (Valuation) Karachi to revisit the impugned ruling and undertake a fresh exercise in terms of Section 25A of the Customs Act, 1969 after affording the opportunity of hearing to the stakeholders including the petitioners. Therefore, an exercise was undertaken by this Directorate to revise the same according to the current price trends prevailing in the international market.

4. **Stakeholders' participation in determination of Customs values:** A meeting with stakeholders was held on 18.02.2025. All the participants were requested to submit the following documents:

- i. Invoices of imports during last three months showing actual 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 / L.Cs opened during the last three months showing the value of items in question.
- iv. Copies of Sales Tax Invoices issued during last three months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.



5. Method adopted to determine Customs values: Valuation methods provided in Section 25 of the Customs Act, 1969 were duly applied in sequential order to arrive at customs value 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 absence of additional information under sub-section (2) of Section 25 of the Customs Act, 1969 required to arrive at correct transaction value. Moreover, different values were declared by different importers for same product. Identical and 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 qualities and quantities of commercial level etc. Information available was, hence, found inappropriate. In line with statutory sequential order of Section 25 of the act ibid, this office conducted market inquiries under sub-section (7) of Section 25 of the Customs Act, 1969. As the prices of Ladies under Garments of Poly-Cotton Blended in the market varied significantly and were dependent on quality of the goods and the location of the selling points, therefore, a thorough survey was conducted to arrive at customs values. PRAL import database, market inquiry and international prices through web were also examined thoroughly in line with proviso to section 25A(1). Consequently, Deductive Value method as provided under Section 25(7) of the Customs Act, 1969 has been applied to arrive at assessable customs values of Ladies under Garments of Poly-Cotton Blended.

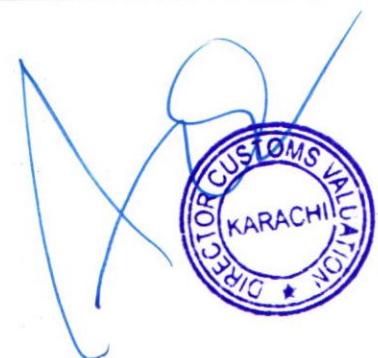
6. Customs values of (Low End Brands) Ladies under Garments of Poly-Cotton Blended:- The Ladies under Garments of Poly-Cotton Blended, *hereinafter specified*, shall be assessed to duty / taxes at the minimum Customs values mentioned against them in the Table below:

S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Custom Value (C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
1	Ladies Undergarments (Brassier padded/unpadded) in P.P Bags/Bales	6212.1000	6212.1000.1000	China	06.25
			6212.1000.1100	Thailand/ U.A.E/Sri Lanka/ Turkey	09.90
2	Ladies Undergarments (Brassier wired) in P.P Bags/Bales	6212.1000	6212.1000.1000	China	07.50
			6212.1000.1100	Thailand/ U.A.E/Sri Lanka/ Turkey	12.10
3	Ladies Undergarments (Brassier padded/unpadded) in individual box Packing	6212.1000	6212.1000.1200	China	09.35
			6212.1000.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	11.55

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S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Custom Value(C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
4	Ladies Undergarments (Brassier wired) in individual box Packing	6212.1000	6212.1000.1200	China	9.50
			6212.1000.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	12.60
5	Ladies Undergarments (Panty) in P.P Bags/Bales	6108.2100	6108.2100.1000	China	5.15
			6108.2100.1100	Thailand/ U.A.E/Sri Lanka/ Turkey	8.20
6	Ladies Undergarments (Nighty) in P.P Bags/Bales	6108.3100	6108.3100.1000	China	6.25
			6108.3100.1100	Thailand/ U.A.E/Sri Lanka/ Turkey	9.50
7	Ladies Undergarments (Nighty) in individual box Packing	6108.3100	6108.3100.1200	China	9.60
			6108.3100.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	12.60
8	Sports Bra (without cups) in P.P Bags/Bales	6108.3100	6108.3100.1200	China	3.75
			6108.3100.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	9.50
9	Sports Bra (with cups) in P.P Bags/Bales	6108.3100	6108.3100.1200	China	5.00
			6108.3100.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	10.50

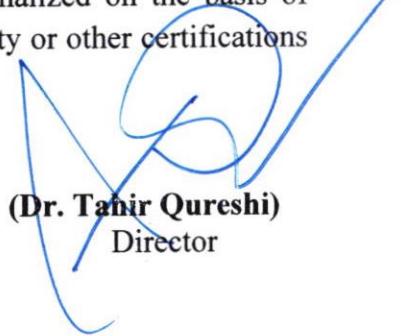


S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Custom Value(C&F) US\$/Kg
(1)	(2)	(3)	(4)	(5)	(6)
10	Sports Bra (without cups) in individual box Packing	6108.3100	6108.3100.1200	China	6.50
			6108.3100.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	11.00
11	Sports Bra (with cups) in individual box Packing	6108.3100	6108.3100.1200	China	7.75
			6108.3100.1300	Thailand/ U.A.E/Sri Lanka/ Turkey	12.00

Note: Other high end brands of subject goods (of all origins) like Prima Donna, Lisa Charmi, La Perla, Wonder bra, Wacol, La Senza, Affinitas Intimates. Chantelle, Victoria Secret, Triumph, Marks & Spencer, Next, Nuance and other high end brands etc are not covered in the instant valuation ruling as they are of substantially higher values than mentioned in the table above and may be assessed under section 25 of the Customs Act, 1969 by the Collectorates, considering all allied aspects.

7. 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 proviso 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.

8. 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 concerning assessing officers / officials without fail. Any anomaly observed may kindly be brought to the notice of this Directorate immediately. The Customs values determined in the ruling are for the descriptions and specifications. 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.



(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 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 Directors, 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 Association, Bohri Road, Karachi.
20. The Webmaster, Federal Board of Revenue, Islamabad.