



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI
Phone: 021-99214144

C. No. Misc/13/2017-V/763

Dated: 14 -07-2025

VALUATION RULING NO. 2007 / 2025

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. 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.
3. The values in valuation ruling shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF GLASS LID UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersedes Valuation Ruling No. 1945/2025 dated 01.01.2025.
2.	Date of meetings with stakeholders	The meeting with relevant stakeholders was conducted on 16.04.2025 & 17.06.2025.


3. **Background of the Issue:** The Directorate had issued Valuation Ruling No. 1945/2025 dated 01.01.2025. Subsequently, the Valuation Ruling was Challenged before Director General Customs Valuation under section 25D of the Customs Act, 1969. Resultantly, Order-in-Revision No. 14/2025 dated 10-03-2025 was issued and it was directed to afford a hearing opportunity to the petitioners and re-examine the case within four (04) weeks. Therefore, the Directorate of Customs Valuation, Karachi, initiated the process for the re-determination of customs values for the subject goods. Accordingly, based on a detailed analysis of import data, prevailing market trends, and observed discrepancies between market prices and existing customs values this exercise was undertaken in accordance with Sections 25 and 25A of the Customs Act, 1969.

4. **Analysis to determine Customs Values:** During the exercise, the stakeholders argued that the Customs values of subject goods determined vide above mentioned Valuation Ruling were very high and without consultation of stakeholders. Moreover, the item is being imported on very low values as per their declared and invoice values, therefore, should be considered for re-determination of Customs values. Furthermore, the stakeholders provided relevant information including their export GDs and Commercial Invoices in establishing fair

Customs values. The viewpoints of the stakeholders were heard in detail and evaluated to arrive at the Customs values of the subject goods.

5. **Method (s) adopted to determine Customs values:** The valuation methods specified under Section 25 of the Customs Act, 1969, were applied in their prescribed sequential order to ascertain the customs values of the subject goods. The transaction value method, as specified under sub-section (1) of Section 25 of Customs Act, 1969, could not be applied due to the unavailability of the requisite information under sub-section (2) of Section 25 of Customs Act, 1969. Consequently, in accordance with the statutory sequential order of Section 25 of the Customs Act, 1969, the identical goods valuation method under sub-section (5) of section 25 of the Customs Act, 1969 was considered. However, as the goods comprised of different sizes, especially in two distinct shapes viz with and without steel ring, therefore, Section 25(6) was considered to be more relevant and applicable. Relevant references and data were examined under this method to determine the customs values. Based on the analysis of available import data, which provided a reasonable indication of the actual value of the goods, the customs values were accordingly determined under Section 25(6) of the Customs Act, 1969.

6. **Customs values for Glass Lid -hereinafter specified** shall be assessed to duty / taxes on the Customs values given against them in the Table below: -



Description of Goods	PCT code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
(2)	(3)	(4)	(5)	(6)
Glass Lid for Cookware of all types (Including Pots, Pans etc.)	7010.2000	7010.2000.1000	China	1.25
			Other Origins	1.60

7. 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.

8. In case of consignments imported by air or land route, the difference between air / land freight and sea freight shall be adjusted for the assessment of Customs value.

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

10. The Collectorates of customs shall ensure the implementation of VR and in case of any anomaly may be brought to the notice of this Directorate immediately.


(Azhar Husain Merchant)
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 & WBOC 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.