

GOVERNMENT OF PAKISTAN
MODEL CUSTOMS COLLECTORATE OF APPRAISEMENT
CUSTOMS HOUSE, KARACHI

NO.MISC/02/09-Estt(A)

Dated: 13/10 / 2009

OFFICE ORDER NO. 157 / 2009-(A)


Subject: **REQUIREMENT FOR PACKING LIST AND INVOICE IN THE IMPORTED CARGO**

Consequent upon issuance of Board's letter C.No.3(1)L&P/05 dated 27.08.2009 and Public Notice No.07 of 2009 dated 5th September, 2009 wherein the placing of invoice and packing list in the imported consignments excluding the exception provided therein, have been made operational on the consignment imported on or after 05.10.2009, the following procedure shall be adopted:

- i. In case of containerized cargo, after the registration of the Goods Declaration (GD) at Examination Stations, the container shall be de-sealed in presence of the nominated Examining Officer (EO) / Appraising Officer (AO) and representative of the clearing agent / importer.
- ii. The nominated officer (EO / AO) shall endorse on the reverse of the GD the presence of invoice and packing list or otherwise. Aforesaid endorsement shall also be witnessed by the representative of the clearing agent / importer. The clearing agent or the importer shall then arrange the goods for examination as per law and procedure in vogue.
- iii. In case of LCL Cargo, the respective pallet / packages shall be opened. Rest of the procedure shall be the same as mentioned at Serial No.(i) above.
- iv. In case of 1st examination of goods, if any discrepancy in invoice and packing list is found viz-a-viz the same already submitted with the GD presented to Customs (Examination), a proper recovery memo shall be prepared by the concerned examination staff i.e. EO / AO beside endorsement of the same in the examination report.
- v. The GD Number shall be mentioned on the invoice / packing list found from the container and shall also be signed by the representative of the importer / clearing agent besides the Customs examination staff.
- vi. After feeding in the system at examination stage, the GD alongwith aforesaid invoice and recovery memo shall be forwarded to concerned Appraising Group for further action as per relevant provision of law.
- vii. In case of 1st Examination, if no invoice and packing list is found from the container / consignment the same shall be mentioned in the examination

report and the case shall be adjudicated for violation of rule 389 of Customs Rules 2001 notified vide SRO 450(I)/2001 dated 18.06.2001 by the concerned AC / DC Group.

- viii. In case of 2nd Appraisalment, such adjudication shall be made by the concerned AC / DC Wharf / examination.
- ix. The examination report shall invariably indicate details of the invoice and packing list found from the container / consignment.
- x. The re-assessment made by the Group on the basis of higher value invoice found from the container / consignment shall be fed in the computer database of M/s.PRAL for future reference.
- vii. Concerned DC / AC wharf shall submit monthly statement in this regard to the concerned Additional Collectors, Custom House, Karachi regarding invoices found from the container / consignments having discrepancy /higher value than the declared.


(Dr.Zulfiqar Ahmed Malik)
Additional Collector-I

Copy to:

1. The Chief Collector of Customs (South), Custom House, Karachi.
2. The Collector of Customs, MCC (Appraisalment), Custom House, Karachi.
3. The Additional Collector of Customs-II, III & IV, MCC (Appraisalment), Customs House, Karachi.
4. All Deputy / Assistant Collectors, MCC (Appraisalment), Custom House, Karachi.
5. All concerned.