

SL.NO.23/2011-CA Policy Dt. 14-3-2011



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI

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RULING U/S 25A NO. 295

Dated 10-03-2011

No.Misc/08/2005-III/649

For implementation  
House.

Note:  
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The customs value determined under this Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.

Review application against this valuation ruling may be filed before the Director-General of Valuation under Section 25D of the Customs Act, 1969, within thirty (30) days from the date of determination of customs value under this ruling.

Subject : DETERMINATION OF CUSTOMS VALUE OF "TYRES & TUBES"  
H.S. CODE NO.40.11 & 40.13 U/S 25A OF THE CUSTOMS ACT, 1969

The earlier values of Tyres & Tubes were notified vide Valuation Ruling No.215, dated 19-01-2010. Since prices in international market had changed since issuance of said valuation ruling, therefore, the same was taken up for revision of values. Meanwhile, the General Tyre & Rubber Company Limited, Karachi, approached this Directorate General and pointed out that the price of raw material had gone up in the international market and requested to increase the price of Tyres accordingly. Meeting with all the stakeholders and Chairman, Valuation Committee of FPCC&I and concerned Association was fixed on 23-08-2010. Representatives of importers (PTIDA) and a Local Manufacturer, participated in the meeting.

2. On request of Pakistan Tyre Importers & Dealers Association (PTIDA) a fresh and final date of meeting was fixed on 06-10-2010. Representatives from the Local manufacturer i.e. General Tyre & Rubber Company Ltd, and the Chairman of Valuation committee (FPCC&I) were also present in the meeting besides other stakeholders. Representatives of importers (PTIDA)'s observed that a small increase in prices of Tyre and Tube has been witnessed in some markets. They also pointed out smuggling of this item from Afghan Transit Trade and through Bandar Abbas. Plea of the representative's



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from local manufacturer was that they have already provided evidences which are sufficient to enhance the price.

3. Import data for last 90 days of PRAL / MCC PaCCS and local market enquiries reflected a increasing trend in values. Since prices of major raw materials from Thailand used in the manufacturing of tyres, have increased, price variation in the import of tyres of same sizes from different origins, at differential commercial levels and different brands etc. has been checked under transaction value of Identical and Similar Goods Methods as envisaged under Section 25 (5) & (6) of the Customs Act 1969.

4. Moreover, by following the valuation methods in sequence, it was felt that Deductive Value Method or Computed Value Method as envisaged under sub-section (7) and (8) of Section 25 of the Customs Act, 1969, could not be applied. Since it was not possible to straight away apply Deductive Value Method or Computed Value Method it was decided to use the Fall Back Method as envisaged under Section 25(9) of the Customs Act, 1969, in flexible manner to determine the prices of Tyres and Tubes of different sizes. As a result Customs Value of different sizes of tyres & tubes from different origins have been determined, and are, hereby notified as Annex-"A" (pages 01-05) to this ruling under Section 25(A) of the Customs Act, 1969 alongwith following conditions :-

- i) No reduction in values ascertained vide this ruling shall be allowed on import of radial / tubeless tyres.
- ii) Where only tyres are imported, other than tubeless, deduction of 8% shall be allowed on the ruling value.
- iii) Value of Tyres with different "Ply" shall be assessed by adding or subtracting from the determined value @ 5% Per Two Ply Rating.
- iv) Discount @ 5% is admissible for import of Tyres from India Through Land Route on C&F Values determined by this Directorate general

  
(MUHAMMAD TAHIR)  
DIRECTOR

#### Distribution

1. The Collectors of Customs, Model Customs Collectorates (Appraisalment/ PaCCS/ Port Qasim/ Preventive), Karachi/ Lahore/ Sambrial/ Faisalabad/ Multan/Islamabad/ Hyderabad/ Quetta/ Peshawar.



ANNEX "I" D VALUATION RULING NO. DATED. /P 03.1  
 C&F VALUES OF PNEUMATIC TYRES & TUBES DETERMINED U/S 25-A OF CUSTOMS ACT, 1969

S. NO	H.S.CODE	END USE	RIM SIZE	TYRE SIZE	JAPAN		INTL		INDIA		CHINA
					ALL		OTHER		ORIGINS		
					BRANDS MFG	INOTHER	ORIGINS	ORIGINS	ORIGINS		
35	4011.1000	PSS CAR	14	175SR14	30.29	27.27	23.18	23.18	18.56	18.56	
36	4011.1000	PSS CAR	14	175/65SR14	26.83	24.14	20.54	20.54	16.41	16.41	
37	4011.1000	PSS CAR	14	175/80R14	31.08	27.98	23.78	23.78	19.58	19.58	
38	4011.1000	PSS CAR	14	185SR14	31.10	27.99	23.78	23.78	19.41	19.41	
39	4011.1000	PSS CAR	14	185/60R14	32.00	28.81	24.48	24.48	19.58	19.58	
40	4011.1000	PSS CAR	14	185/65R14	36.95	33.25	24.23	24.23	19.39	19.39	
41	4011.1000	PSS CAR	14	185/70R14	36.95	33.25	27.22	27.22	21.75	21.75	
42	4011.1000	PSS CAR	14	185/80R14	30.42	27.99	23.78	23.78	19.41	19.41	
43	4011.1000	PSS CAR	14	185/85R14	36.39	32.25	27.40	27.40	22.24	22.24	
44	4011.1000	PSS CAR	14	195/70R14	40.63	36.56	23.86	23.86	19.09	19.09	
45	4011.1000	PSS CAR	14	195/60HR14	43.55	39.18	33.32	33.32	26.65	26.65	
46	4011.1000	PSS CAR	14	195/65R14	46.81	42.12	35.80	35.80	28.62	28.62	
47	4011.1000	PSS CAR	14	205/60R14	42.88	38.81	32.81	32.81	26.24	26.24	
48	4011.1000	PSS CAR	14	205/70HR14	35.02	31.51	26.78	26.78	21.42	21.42	
49	4011.1000	PSS CAR	14	245/60HR14	68.43	61.58	52.35	52.35	41.87	41.87	
50	4011.1000	PSS CAR	14	750-14-6PR	34.82	31.34	26.63	26.63	21.30	21.30	
51	4011.1000	PSS CAR	16	185/60R15	34.37	30.92	26.30	26.30	21.03	21.03	
52	4011.1000	PSS CAR	15	195/60HR15	45.78	41.17	35.02	35.02	27.99	27.99	
53	4011.1000	PSS CAR	15	195/65R15	40.20	36.18	27.97	27.97	22.36	22.36	
54	4011.1000	PSS CAR	15	205/60R15	50.78	45.71	38.86	38.86	31.08	31.08	
55	4011.1000	PSS CAR	15	205/65R15	47.94	43.14	34.41	34.41	27.51	27.51	
56	4011.1000	PSS CAR	15	205/70R15	45.54	41.00	34.83	34.83	27.86	27.86	
57	4011.1000	PSS CAR	15	215/80R15	55.91	50.32	42.77	42.77	34.21	34.21	
58	4011.1000	PSS CAR	15	225/70R15	74.83	67.35	45.82	45.82	36.63	36.63	
59	4011.1000	PSS CAR	15	225/75R15	57.35	51.64	43.90	43.90	35.11	35.11	
60	4011.1000	PSS CAR	15	235/60R15	50.26	45.25	38.46	38.46	30.74	30.74	
61	4011.1000	PSS CAR	15	275/60HR15	72.25	65.03	55.27	55.27	44.19	44.19	
62	4011.1000	PSS CAR	15	185/65R15	29.58	26.61	22.63	22.63	18.09	18.09	
63	4011.1000	PSS CAR	16	235/60ZR16	99.52	73.95	62.86	62.86	51.27	51.27	
64	4011.2010	LIGHT TRUCK	10	480-10/500-10/8PR	13.87	12.50	10.61	10.61	8.06	8.06	
65	4011.2010	LIGHT TRUCK	12	450-12-8PR	15.11	13.60	11.57	11.57	8.60	8.60	
66	4011.2010	LIGHT TRUCK	12	500-12-6PR	16.93	15.24	12.94	12.94	10.35	10.35	
67	4011.2010	LIGHT TRUCK	12	500-12-8PR	18.89	17.01	14.47	14.47	11.57	11.57	
68	4011.2010	LIGHT TRUCK	14	185R14-8PR	40.50	36.45	25.56	25.56	20.44	20.44	

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Principal Officer  
 Karachi  
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AI X "A" TO VALUATION RULING NO. DATED 03.2011  
 C&F VALUES OF PNEUMATIC TYRES & TUBES DETERMINED U/S 25-A CUSTOMS ACT, 1958

S. NO	H.S.CODE	END USE	RIM SIZE	TYRE SIZE	JAPAN		INT'L		ALL		INDIA	CHINA
							BRANDS MFG IN OTHER	ORIGINS	OTHER	ORIGINS		
68	4011.2010	LIGHT TRUCK	14	185/75R14-8PR	33.40	30.05		25.54		25.54	20.44	
70	4011.2010	LIGHT TRUCK	14	195R14-8PR	44.67	40.20		26.48		26.48	21.18	
71	4011.2010	LIGHT TRUCK	14	195/75R14-8PR	34.63	31.17		26.48		26.48	21.18	
72	4011.2010	LIGHT TRUCK	14	205R14-8PR	40.33	36.31		30.87		30.87	25.67	
73	4011.2010	LIGHT TRUCK	14	600-14-8PR	23.28	20.96		17.81		17.81	13.24	
74	4011.2010	LIGHT TRUCK	14	650-14-8PR	28.42	25.58		21.72		21.72	15.44	
75	4011.2010	LIGHT TRUCK	14	670-14-8PR	28.42	25.58		21.72		21.72	15.41	
76	4011.2010	LIGHT TRUCK	15	195R15	50.44	45.38		38.58		38.58	30.85	
77	4011.2010	LIGHT TRUCK	15	10R15-6PR	79.82	75.83		61.07		61.07	48.84	
78	4011.2010	LIGHT TRUCK	15	11R150-6PR	74.96	67.46		57.34		57.34	45.86	
79	4011.2010	LIGHT TRUCK	15	205R15-6PR	47.33	42.61		36.23		36.23	28.97	
80	4011.2010	LIGHT TRUCK	15	205R15-8PR	50.35	45.37		38.56		38.56	30.80	
81	4011.2010	LIGHT TRUCK	15	215R15-8PR	50.40	45.37		38.56		38.56	30.83	
82	4011.2010	LIGHT TRUCK	15	215/75R15-6PR	64.76	58.28		49.53		49.53	39.61	
83	4011.2010	LIGHT TRUCK	15	235/75R15-6PR	64.71	58.25		49.51		49.51	39.59	
84	4011.2010	LIGHT TRUCK	15	265/70R15	65.65	27.86		50.22		50.22	40.17	
85	4011.2010	LIGHT TRUCK	15	265/75R15	67.42	60.67		51.58		51.58	41.25	
86	4011.2010	LIGHT TRUCK	16	30X9.50R15-6PR	66.62	61.76		52.50		52.50	41.95	
87	4011.2010	LIGHT TRUCK	16	31X10.50R15-6PR	74.77	67.29		61.61		61.61	49.25	
88	4011.2010	LIGHT TRUCK	15	600-16-8PR	35.77	32.18		27.37		27.37	21.88	
89	4011.2010	LIGHT TRUCK	15	700-15-8PR	43.95	41.77		33.64		33.64	31.03	
90	4011.2010	LIGHT TRUCK	15	750-15-12PR	60.12	45.10		38.35		38.35	30.66	
91	4011.2010	LIGHT TRUCK	16	9R15-6PR	64.20	57.78		49.12		49.12	39.27	
92	4011.2010	LIGHT TRUCK	15	GR78-15	44.59	40.14		34.11		34.11	27.28	
93	4011.2010	LIGHT TRUCK	15	H78-15-6PR	45.43	40.88		34.73		34.73	27.78	
94	4011.2010	LIGHT TRUCK	16	205/60R16-6PR	51.47	46.32		39.39		39.39	31.50	
95	4011.2010	LIGHT TRUCK	16	205R16-6PR	60.88	54.79		39.39		39.39	31.50	
96	4011.2010	LIGHT TRUCK	16	215/80R16	51.46	46.32		39.38		39.38	31.49	
97	4011.2010	LIGHT TRUCK	16	235/85R16-8PR	81.60	73.47		62.45		62.45	49.94	
98	4011.2010	LIGHT TRUCK	16	245/70R16	79.70	71.71		61.02		61.02	48.75	
99	4011.2010	LIGHT TRUCK	16	265/70R16	85.04	63.65		54.10		54.10	44.56	
100	4011.2010	LIGHT TRUCK	16	275/70R16	83.61	75.24		69.52		69.52	55.69	
101	4011.2010	LIGHT TRUCK	16	650-16-10PR	40.43	36.38		30.95		30.95	24.74	
102	4011.2010	LIGHT TRUCK	16	650R16-10PR	57.35	51.64		43.90		43.90	35.11	

Abdul Haye  
 Director  
 Customs Valuation  
 Karachi

Stamp: DIRECTOR CUSTOMS VALUATION KARACHI

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ANNEX 'O' VALUATION RULING NO. DATED 1/10/59  
 C&F VALUES OF PNEUMATIC TYRES & TUBES DETERMINED U/S 25-A OF CUSTOMS ACT, 1959

S. NO	H.S. CODE	END USE	RIM SIZE	TYRE SIZE	JAPAN		INT'L		ALL		INDIA	CHINA
					BRANDS MFC	IN OTHER ORIGINS	BRANDS MFC	IN OTHER ORIGINS	OTHER ORIGINS			
103	4011.2010	LIGHT TRUCK	16	700-16-12PR		48.35	45.93	37.00		37.00		26.47
104	4011.2010	LIGHT TRUCK	16	700-16-8PR		46.02	40.27	35.20		35.20		26.20
105	4011.2010	LIGHT TRUCK	16	700R16-10PR		71.31	64.18	54.56		54.56		43.63
106	4011.2010	LIGHT TRUCK	16	700R16-12PR		74.18	68.76	56.75		56.75		45.38
107	4011.2010	LIGHT TRUCK	16	750-16-14PR		50.92	48.39	38.97		38.97		31.15
108	4011.2010	LIGHT TRUCK	16	825-16-14PR		67.93	61.13	51.97		51.97		39.59
109	4011.2090	TRUCK / BUS	20	1000-20-16PR		137.39	124.06	105.64		105.64	117.90	74.90
110	4011.2090	TRUCK / BUS	20	1000R20-16PR		198.95	179.75	152.89		152.89	152.89	125.28
111	4011.2090	TRUCK / BUS	20	1100-20-16PR		147.87	132.43	107.78		107.78	120.22	80.24
112	4011.2090	TRUCK / BUS	20	1100R20-16PR		218.33	198.00	168.06		168.06	168.06	138.76
113	4011.2090	TRUCK / BUS	20	1200-20-18PR		198.00	179.56	153.00		153.00	153.00	109.03
114	4011.2090	TRUCK / BUS	20	1200R20-18PR		248.02	223.41	189.82		189.82	189.82	155.30
115	4011.2090	TRUCK / BUS	20	1400-20-20PR		388.33	330.10	279.60		279.60	279.60	220.62
116	4011.2090	TRUCK / BUS	20	825-20-14PR		106.42	96.30	82.21		82.21	83.33	58.64
117	4011.2090	TRUCK / BUS	20	900-20-14PR		115.68	104.82	89.31		89.31	97.97	84.08
118	4011.2090	TRUCK / BUS	20	900R20-14PR		169.45	152.77	129.95		129.95	129.95	108.73
119	4011.4000	SCOOTER	8	300-8-4PR				2.46		2.46		2.12
120	4011.4000	SCOOTER	8	350-8-4PR				3.80		3.80		3.05
121	4011.4000	SCOOTER	8	350-8-2PR				3.04		3.04		2.35
122	4011.4000	RICKSHAW	8	400-8-8PR				5.70		5.70		4.60
123	4011.4000	SCOOTER	10	350-10-4PR				4.30		4.30		3.45
124	4011.4000	MOTOR CYCLE	16	300-16-4PR				7.04		7.04		5.75
125	4011.4000	MOTOR CYCLE	16	325-16-6PPR				7.36		7.36		6.01
126	4011.4000	MOTOR CYCLE	17	130/90-17-4PR				9.32		9.32		7.76
127	4011.4000	MOTOR CYCLE	17	225-17-4PR				3.37		3.37		2.59
128	4011.4000	MOTOR CYCLE	17	250-17-4PR				4.50		4.50		3.32
129	4011.4000	MOTOR CYCLE	17	300-17-4PR				7.10		7.10		5.75
130	4011.4000	MOTOR CYCLE	18	250-18-4PR				4.59		4.59		3.44
131	4011.4000	MOTOR CYCLE	18	275-18-4PR				6.45		6.45		5.28
132	4011.4000	MOTOR CYCLE	18	300-18-4PR				7.61		7.61		6.34
133	4011.4000	MOTOR CYCLE	18	350-18-4PR				8.11		8.11		6.60
134	4011.4000	MOTOR CYCLE	19	275-19-4PR				7.25		7.25		6.11
135	4011.4000	MOTOR CYCLE	19	375-19-4PR				8.53		8.53		6.87
136	4011.4000	MOTOR CYCLE	21	375-21-4PR				7.45		7.45		6.21

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Director of Customs and Excise  
 Karachi  
 H. H. Hayat  
 Deputy Director  
 Karachi



and Tube in  
 Arabian Transit

ANNEX "A" TO VALUATION RULING NO. 10/03/2011  
 C&F VALUES OF PNEUMATIC TYRES & TUBES DETERMINED U/S 25-A OF CUSTOMS ACT, 1969

S. NO	H.S.CODE	END USE	RIM SIZE	TYRE SIZE	JAPAN	INT'L			INDIA	CHINA
						BRANDS MFG	IN OTHER ORIGINS	ALL OTHER ORIGINS		
137	4011.6100	AGRICULTURE	16	550-16-6PR				16.71	16.71	14.60
138	4011.6100	AGRICULTURE	16	600-16-6PR	21.83			23.71	23.71	15.76
139	4011.6100	AGRICULTURE	16	650-16-6PR						17.34
140	4011.6100	AGRICULTURE	16	750-16-6PR				31.30	31.30	28.60
141	4011.6100	AGRICULTURE	20	650-20-6PR	44.76			36.35	36.35	34.05
142	4011.6100	AGRICULTURE	20	750-20-6PR	50.21			41.25	41.25	38.92
143	4011.6100	AGRICULTURE	24	12.4/11-24-6PR				75.14	75.14	70.70
144	4011.6100	AGRICULTURE	28	12.4/11-28-6PR	122.80			94.60	94.60	82.70
145	4011.6100	AGRICULTURE	28	13.6/12-28-6PR				108.16	108.16	101.76
146	4011.6100	AGRICULTURE	28	14.5/13-28-6PR				128.50	128.50	120.89
147	4011.6100	AGRICULTURE	28	13.6/12-28-6PR	129.46					
148	4011.6100	AGRICULTURE	28	16.9/14-28-8PR	402.29		362.07	307.76	307.76	250.98
149	4011.6100	AGRICULTURE	30	16.9/14-30-6PR	219.49		207.00	176.84	176.84	185.38
150	4011.6100	AGRICULTURE	30	16.8/14-30-8PR	229.23			185.65	185.65	175.10
151	4011.6100	AGRICULTURE	30	18.4/15-30-10PR	300.27			211.04	211.04	202.34
152	4011.6100	AGRICULTURE	30	18.4/15-30-6PR	283.80			199.42	199.42	188.66
153	4011.6100	AGRICULTURE	36	13.6/12-36-6PR				140.47	140.47	132.16
154	4011.6100	AGRICULTURE	38	13.6/12-38-6PR				144.90	144.90	136.32
155	4011.6100	AGRICULTURE	38	15.5R38-6PR			212.84			
156	4011.6100	AGRICULTURE	38	15.5-38-6PR	224.25			176.84	176.84	166.36
157	4011.6100	AGRICULTURE	38	16.9-38-6PR				201.88	201.88	189.92
158	4011.9900	INDUSTRIAL	8	18X7.8-14PR	52.90		47.61	40.37	40.37	32.60
159	4011.9900	INDUSTRIAL	8	500-8-8PR JL	27.95		25.15	21.38	21.38	17.09
160	4011.9900	INDUSTRIAL	8	500-8-6PR UL	23.25		20.92	17.79	17.79	14.23
161	4011.9900	INDUSTRIAL	9	21X8-9-10PR	77.73		69.95	49.75	49.75	38.59
162	4011.9900	INDUSTRIAL	9	600-9-10PR JL	36.17		32.63	27.68	27.68	22.14
163	4011.9900	INDUSTRIAL	9	600-9-10PR UL	30.10		27.08	23.03	23.03	18.41
164	4011.9900	INDUSTRIAL	10	650-10-10PR	69.40		62.46	30.85	30.85	25.21
165	4011.9900	INDUSTRIAL	10	750-10-12-PR	56.86		51.54	43.50	43.50	34.76
166	4011.9900	INDUSTRIAL	12	700-12-12PR JL	94.27		84.84	56.05	56.05	44.82
167	4011.9900	INDUSTRIAL	12	700-12-12PR UL	47.85		43.83	36.60	36.60	29.87
168	4011.9900	INDUSTRIAL	15	28X9-15-12PR	124.72		112.25	83.70	83.70	68.29
169	4011.9900	INDUSTRIAL	15	550-15-8PR	58.03		52.21	44.39	44.39	35.49
170	4011.9900	INDUSTRIAL	15	825R15-18PR	113.79		102.40	87.04	87.04	69.61

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*Abdul*  
 9/3/11

*Nazam*  
 Nazam Nazam  
 Director  
 Karachi

*Abdul Haye*  
 Deputy Director  
 Karachi



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ANNEX 1 TO VALUATION RULING NO. DATED 1/10/11  
 C&F VALUES OF PNEUMATIC TYRES & TUBES DETERMINED U/S 25-A OF CUSTOMS ACT, 1969

S. NO	H.S.CODE	END USE	RIM SIZE	TYRE SIZE	JAPAN		INDIA		CHINA	
					INT'L BRANDS MFG	OTHER ORIGINS	ALL OTHER ORIGINS	INDIA	CHINA	
171	4011.9900	EARTH MOVER	24	1300-24-12PR	261.75	234.67	199.57	199.57	162.76	162.76
172	4011.9900	EARTH MOVER	24	1400-24-20PR	466.90	418.49	355.61	355.61	290.10	290.10
173	4011.9900	EARTH MOVER	24	16-9-24-10PR	365.47	328.91	279.59	279.59	228.01	228.01
174	4011.9900	EARTH MOVER	25	1400-25-24PR	503.77	452.97	384.94	384.94	313.94	313.94
175	4011.9900	EARTH MOVER	25	15-5-25-12PR	402.76	362.39	308.12	308.12	251.16	251.16
176	4011.9900	EARTH MOVER	25	1600-25-28PR	743.31	668.99	568.64	568.64	463.75	463.75
177	4011.9900	EARTH MOVER	25	1800R25-28PR	1,058.94	858.75	729.89	740.24	595.29	595.29
178	4011.9900	EARTH MOVER	25	17-5-25-12PR	393.79	354.42	301.25	301.25	245.67	245.67
179	4011.9900	EARTH MOVER	25	1800-25-32PR	966.00	869.39	738.99	738.99	602.67	602.67
180	4011.9900	EARTH MOVER	25	1800R25-32PR	1,371.93	1,234.72	1,049.54	1,049.54	855.86	855.86
181	4011.9900	EARTH MOVER	25	20-5-25-12PR	620.43	568.38	474.63	474.63	387.08	387.08
182	4011.9900	EARTH MOVER	25	23-5-25-24PR	2,196.57	1,976.91	1,722.06	1,722.06	1,429.64	1,429.64
183	4011.9900	EARTH MOVER	25	23-5R25-24PR	1,459.78	1,313.79	1,116.73	1,116.73	910.73	910.73
184	4011.9900	EARTH MOVER	25	26-5R25-28PR	1,872.99	1,685.90	1,432.84	1,432.84	1,167.55	1,167.55
185	4011.9900	EARTH MOVER	25	26-5-25-20PR	1,154.12	1,038.70	866.90	866.90	708.97	708.97
186	4011.9900	EARTH MOVER	25	28-5-25-22PR	1,410.55	1,274.88	1,083.67	1,083.67	883.76	883.76
187	4011.9900	EARTH MOVER	26	23-1-26-8PR	523.16	470.84	400.19	400.19	326.39	326.39
188	4011.9900	EARTH MOVER	29	29-5-29-28PR	1,759.68	1,592.72	1,353.80	1,353.80	1,104.06	1,104.06
189	4011.9900	EARTH MOVER	33	1800-33-28PR	1,126.59	1,013.93	861.83	861.83	702.86	702.86
190	4011.9900	EARTH MOVER	33	1800R33-32PR	2,551.29	2,296.16	1,621.16	1,621.16	1,322.07	1,322.07
191	4011.9900	EARTH MOVER	33	335-33-20PR	2,290.95	2,081.86	1,752.58	1,752.58	1,429.29	1,429.29
192	4011.9900	EARTH MOVER	33	3565-33-24PR	3,096.47	2,786.62	2,368.79	2,368.79	1,931.84	1,931.84
193	4011.9900	EARTH MOVER	35	21.00-35-32PR	2,134.37	1,920.93	1,327.13	1,327.13	1,082.28	1,082.28
195	4013.9020	M.CYCLE TUBE	45	45/65-4538PR	7,379.14	6,641.22	5,645.05	5,645.05	4,603.73	4,603.73
196	4013.9020	M.CYCLE TUBE	8	3.50/4.00-8			0.62	0.62	0.51	0.51
197	4013.9020	M.CYCLE TUBE	10	3.50-10			0.79	0.79	0.74	0.74
198	4013.9020	M.CYCLE TUBE	16	300-16			0.78	0.78	0.69	0.69
199	4013.9020	M.CYCLE TUBE	17	225/250-17			0.68	0.68	0.58	0.58
200	4013.9020	M.CYCLE TUBE	17	300-17			0.79	0.79	0.71	0.71
201	4013.9020	M.CYCLE TUBE	18	250-18			0.70	0.70	0.59	0.59
202	4013.9020	M.CYCLE TUBE	18	375-18			0.79	0.79	0.74	0.74

*Handwritten signature and date:*  
 1/10/11

**Muhammad**  
 Principal Appraiser

**Abdul Hays**  
 Deputy Director



... on 06-10-2010. Representatives of the General Tyre & Rubber Company (PTIDA) a fresh & I) were also...