



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
\*\*\*\*\*

RULING U/S 25A NO. 349

No.Misc/03/2011-VI

Dated 30-06-2011

Note :

- i) 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Valuation Ruling shall be applicable customs value for assessment of the relevant goods until and unless revised or rescinded by the competent authority.
- ii) 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.

The Collectors of Customs, Model Customs Collectorate, Appraisement/ PaGCS/ Port Muhammad Bin Qasim/ Preventive), Karachi/ Lahore/ Sambrial (Sialkot)/ Faisalabad/ Multan/ Islamabad/ Hyderabad/ Quetta/ Peshawar.

Subject : Determination of Customs Values of "Filter Dryers"  
under Section 25A of the Customs Act, 1969

On the directions of Federal Board of Revenue, in a complaint made by M/s.Brite International (Pvt) Limited, Lahore, an exercise was undertaken for the determination of Customs Value of Filter Dryers. All the stakeholders were called for meeting fixed on 09.04.2011 and 21-06-2011 including the complainant M/s.Brite International (Pvt) Ltd; Lahore. None except the representative of M/s.United Refrigeration Industries Ltd; appeared for hearing and verbally stated that the import of Filter Dryers of Italy origin is @ US 0.50/pc stating that the subject item involves 5% Customs Duty only. As the item is not manufactured in the country, therefore, they are importing for their local brand refrigerator. Neither the complainant has submitted any written reply nor anyone appeared for hearing.

2. On screening the import data it was revealed that Filter Dryers from same country and origin are being imported at various prices, indicating that certain imports from same origin are under invoiced and cannot be accepted when compared with import data of other consignments from the same origin. Therefore, data comparison was made



and customs values of instant goods have been determined under Section 25(5) read with Section 25A of the Customs Act, 1969, as detailed in the table below:-

S.No. (1)	Description of Goods (2)	H.S.Code (3)	Origin (4)	C&F Value (5)	
01.	Copper Filter Dryer used with CFS/non CFC Refrigerant Gases (Excluding for use with auto airconditioners)	8421.3910	i) China ii) All other origins	i) US\$ 0.51/pc ii) Euro 0.48/Pe	
					a) Three holes 12 grams
					b) Two holes 15 grams
	c) Two holes 20 grams		i) China ii) All other origins	i) US\$ 0.40/pc ii) Euro 0.38/Pe	
			i) China ii) All other origins	i) US\$ 0.48/pc ii) Euro 0.45/Pe	

3. The aforesaid values are determined under Section 25A of the Customs Act, 1969, for implementation. All the clearance Collectrates are advised to ensure the assessment of the goods as per above determined values. However, if the declared / invoice value is higher the same shall be applied for assessment purpose under Section 25 of the Customs Act, 1969.

*Muhammad Tahir*  
MULHAMMAD TAHIR  
DIRECTOR

#### Distribution

1. S.A to Chairman, Federal Board of Revenue, Islamabad.
2. Member (Customs), Federal Board of Revenue, Islamabad.
3. Chief Collectors of Customs (North / South), Lahore / Karachi.
4. The Director General of Intelligence Investigation-F.B.R., Islamabad.
5. The Director General of Customs Valuation, Karachi.
6. The Director General of Post Clearance Audit, Islamabad.
7. The Directors of Intelligence Investigation-FBR, Karachi/ Lahore/ Islamabad.
8. The Deputy Director (Hqrs.), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & PaCCS database on the date of issue of this ruling.
9. Chairman (Valuation Committee), FPCC&I, Federation House, Karachi.
10. Chairman (Valuation Committee), KCC&I, Aiwana-e-Tijarat Road, Karachi.
11. Karachi Customs Agents Group (KCAG), Bohri Road, Karachi
12. Guard File.