

C. No. Misc/04/2026-II/ Dir-22Dated: 17-06-2026**VALUATION RULING NO. 2091 / 2026**

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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.

Subject: **DETERMINATION OF CUSTOMS VALUE OF SODIUM PICRAMATE (WATER CONTENT 20%) UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	No previous VR.
2.	Date of meetings with stakeholders	Meeting with the relevant stakeholders was held on 19.05.2026.

Background of the Issue: A representation was received from M/s A.A Enterprises, Karachi, requesting determination of Customs value of Dyes Intermediate: Sodium Picramate (Water Content 20%) under HS Code 2922.2900. Therefore, an exercise was initiated by this Directorate for determination of Customs value of Sodium Picramate (Water Content 20%) under Section 25A of the Customs Act, 1969.

2. Participation of Stakeholders during the Meeting: Meeting for determination of Customs value of the subject goods was held on 19.05.2026. The complainant / applicant, M/s A.A Enterprises, participated in the meeting and put forward its viewpoint regarding concerns of under-invoicing in imports of the subject goods. The representative of the complainant contended that Sodium Picramate (Water Content 20%) was being imported and cleared at values lower than the prevailing international / transactional values, particularly in certain shipments routed through third-country traders. The complainant requested that Customs value of the subject goods may be determined under Section 25A of the Customs Act, 1969, for uniform assessment and to safeguard legitimate revenue. No other stakeholder participated in the meeting or submitted any documentary evidence in support of any contrary viewpoint.

3. Analysis/Exercise done to determine Customs Values: Relevant stakeholders were invited to attend the meeting and submit relevant documents including import invoices, Goods Declarations, contracts, LCs, bank remittance documents, export documents, supplier quotations, local sale invoices and any other supporting evidence in support of their declared / proposed values. The representation submitted by M/s A.A Enterprises and the viewpoint put forward during the meeting were examined in the light of available import data, declared values, origin, quantity, supplier particulars and other relevant factors. The import data of Sodium Picramate (Water Content 20%) was retrieved and scrutinized with reference to declared values and clearance pattern. It was observed that sufficient import data of identical goods was available for determination of Customs value. The available data was compared with the representation received from the complainant and other relevant information available with this Directorate. After considering the available record, import



data, viewpoint of the complainant and other relevant information, the Customs value of Sodium Picramate (Water Content 20%) has been determined accordingly.

4. Method(s) adopted to determine Customs values: The valuation methods specified in Section 25 of the Customs Act, 1969 were duly considered in sequential order to arrive at the Customs value of the subject goods. The transaction value method as provided under sub-section (1) of Section 25 of the Customs Act, 1969 was examined; however, the same could not be solely relied upon due to variation in declared values and absence of complete and verifiable information as required under sub-section (2) of Section 25 of the Customs Act, 1969. Thereafter, the valuation method based on identical goods under sub-section (5) of Section 25 of the Customs Act, 1969 was examined. Sufficient import data of identical goods was available and the same was analyzed with reference to description, specifications, water content, origin, quantity, declared values, commercial level and clearance pattern. Accordingly, the Customs value of Sodium Picramate (Water Content 20%) has been determined under sub-section (5) of Section 25 of the Customs Act, 1969.

5. Customs Values for Sodium Picramate (Water Content 20%) - hereinafter specified shall be assessed to duty / taxes at the following Customs Values:

Sr. No.	Description of Goods	PCT Code	Proposed PCT Code for WeBOC	Origin	Customs Value C&F (US\$/Kg)
1	Sodium Picramate (Water Content 20%)	2922.2900	2922.2900.1000	China	4.41
2			2922.2900.1100	Other Origins	4.50

6. 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.

7. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

8. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS/PCT Codes are mentioned for illustrative purposes.

9. The Collectorates of Customs shall ensure the implementation of Valuation Ruling and in case of any anomaly may be brought to the notice of this Directorate immediately.


(Azhar Husain Merchant)
Director

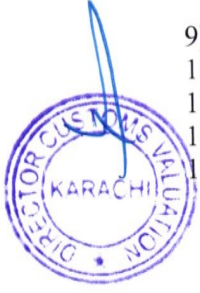
Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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 / (Appraisal/ 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 & WeBOC 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 Chairman, All Pakistan Customs Agents Association (APCAA), Karachi.
- 10) The Chairman, Karachi Custom Agents Association, Karachi.
- 11) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 12) The Webmaster, Federal Board of Revenue, Islamabad.
- 13) Guard File.



PLEASE CIRCULATE

SHAIKH WAQAS ANJUM
General Secretary
Karachi Customs Agents Association