

*(This Ruling has been revised / superseded vide Valuation Ruling No. 1811/2023 dated 10-10-2023)*

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

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**The Collectors of Customs**, Model Customs Collectorates, Appraisalment (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisalment / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**Determination of Customs Values of Iron & Stainless Steel Wire Net/Mesh,  
under Section 25-A of the Customs Act, 1969**

**(VALUATION RULING No. 877/2016)**

No. Misc/8/2013-IV

Dated: 27-06-2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Iron & Stainless Steel Wire Net/Mesh, are determined as follows:-

**2. Background of the valuation issue:** Recently the importers of Iron & Stainless Steel Wire Net/Mesh have agitated against the customs values of Iron & Stainless Steel Wire Net I Mesh determined vide Valuation Ruling No.622/2013, dated 20-12-2013 mainly on the ground that the values of the subject goods are traded in the international market on much lower side. Thus, an exercise to determine the Customs values of the subject goods afresh was initiated.

**3. Stakeholders participation in determination of Customs values:** A meeting was held on 20-06-2016 with all stakeholders including the representatives of trade bodies i.e. FPCC&I & KCC&I etc. All the participants were requested to submit the following documents so that correct customs values could be determined:-

- i) Invoices of imports during last three months showing factual value.
- ii) Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- iii) Copies of Contracts made/LCs opened during the last three months showing the value of item in question.
- iv) Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

4. No one appeared for the meeting except for M/s. Alfalah International Traders, Lahore nor were any required documents submitted to this Directorate General. During the meeting M/s.AI-Falah International Traders, emphasized that the value of iron wire mesh has decreased considerably in the international market. He also emphasized that prices of metals especially, iron and steel, prevalent at the time of previous ruling in December 2013 were considerably higher than the current ones but Department has not rationalized the values on the same pattern. However, no documents to substantiate their claim were submitted.

**5. Method adopted to determine Customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied sequentially to address the valuation issue at hand. Transaction value method provided in Section 25 (1) of the Act ibid was found inapplicable because the required information under the law was not available. Identical and Similar goods valuation methods provided some reference values but could not be relied upon due to variation in data. Market enquiry as envisaged under Sub-Section (7) of Section 25 of the Customs Act, 1969 was conducted but could yield no results as prices varied according to selling point in the market. Online values were also checked. Since the manufacturers costs and raw material prices of producing the goods in question in the country of exportation were not available. Computed value method as provided in Section 25 (8) could not be applied for valuation of the aforesaid goods. All the information so gathered was

evaluated and analyzed for the purpose of determination of customs values. Consequently, reliance was placed upon Sub-Section (9) of Section 25 of the Customs Act, 1969, for the determination of customs values.

**6. Customs values for Iron & Stainless Steel Wire Net/Mesh:** Iron & Stainless Steel Wire Net Mesh hereinafter specified shall be assessed to duty/taxes at the following Customs Values:-

S.No	Description of Goods	HS CODE	Proposed PCT For WeBOC	Origin	Customs Values C&F US\$/KG
(1)	(2)	(3)	(4)	(5)	(6)
01	Iron Wire Net /Mesh	7314.2000 7314.3900 7314.4900	7314.2000.1000 7314.3900.1000 7314.4900.1000	China	0.69
02	Stainless Steel Wire Net / Mesh 50 Up to 150	7314.2000 7314.3900 7314.4900	7314.2000.2000 7314.3900.2000 7314.4900. 2000	China	2.15
03	Stainless Steel Wire Net / Mesh 200 Up to 250	7314.2000 7314.3900 7314.4900	7314.2000.3000 7314.3900. 3000 7314.4900. 3000	China	4.25

7. In cases where declared transition values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.

**8. Validity of this Valuation Ruling:** The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

**9. Revision of the value determined vide this Valuation Ruling:** A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the tables above of this Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

**11. This ruling supersedes Valuation Ruling No. 622/2013, dated 20-12-2013**

**(DR.WASIF ALI MEMON)**  
Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.

4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1<sup>st</sup> Floor, PT &T Audit Building, Mauj-e-Darya Road, Lahore.
9. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi/Lahore I Islamabad/Quetta Peshawar/Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & We BOC database system and deleting Valuation Ruling No.622/2013, dated 20-12-2013 from the system.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7<sup>th</sup> Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation Floor, Custom House, Karachi/MCC, Appraisement, 1<sup>st</sup> Floor, Custom House, Karachi.
21. Guard File.