

(This Ruling has been revised / superseded vide Valuation Ruling No. 1236/2017 dated 15-12-2017)

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

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

**DETERMINATION OF CUSTOMS VALUES OF TYRES & TUBES UNDER SECTION 25-A OF THE
CUSTOMS ACT, 1969**

(VALUATION RULING No. 985/2016)

No. Misc/08/2005-III

Dated: 30th November, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Tyres & Tubes are determined as follows:-

2. Background of the valuation issue: Customs values of Tyres & Tubes were determined vide Valuation Ruling No. 812/2016 dated 28.01.2016. The trade community has been demanding revision of prices of this commodity owing to downward trend in its prices in international market and in the light of order of Honorable Sindh High Court in CP 6918 dated 13.11.2015. Therefore, an exercise was undertaken to re-determine the customs value of the subject goods under Section 25A of the Customs Act. 1969.

3. Stakeholders' participation in determination of Customs values: A Meeting with stakeholders was held on 04.10.2016 which was attended by commercial importers including office bearers of Pakistan Tyre Importers and Dealers Association (PTIDA). All the participants had been requested to submit the following documents so that correct customs value could be determined:-

- (i) Copy of G.D & invoices of imports during last three months showing factual value.
- (ii) Website 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 substantial evidence was submitted by the stakeholders to support their claim.

5. Similarly, in order to ascertain the correct value, local market enquiry was conducted from Karachi market as well from Lahore through Directorate of Valuation, Lahore. The clearance Collectorates as well as importers of Indian origin tyres were asked to furnish the import documents of consignments of tyres and tubes from India along with their B/Ls showing shipping bill number and date. No relevant data has been received from the clearance Collectorates thus far. One importer submitted a few relevant B/Ls showing shipping bill number and date. These were checked through icegale.gov.in and the worked out values was considered for determination of Indian origin tyres. An importer submitted representation for determination of Customs values of Tractor Tyres of Belarus origin which has been given due consideration. The contentions of Pakistan Tyre Importers and Dealers Association (PTIDA) were accounted for wherever reasonable. The values of only those types or tyers have been notified which are frequently imported as evident from the clearance database.

6. 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 in hand. Transaction value method under Sub-Section (1) of Section 25 of the Act, 1969, was found inapplicable because required information was not available as per law. Identical / similar goods value methods provided in Sub-Sections (5) & (6) of Section 25 ibid were examined for applicability to the valuation issue in the instant case which provided some reference values for the subject goods but

the same could not be relied on due to variation in the same. Market enquiry as envisaged under Section 25(7) of the Customs Act, 1969 from Karachi market as well from Lahore through Directorate of Valuation, Lahore was conducted which provided some reference values. The computed method as provided under Section 25(8) of the Customs Act, 1969 could not be applied as the conversion costs from constituent material at the country of export were not available. Finally, import data available was analyzed and international prices from various sources on internet were also checked. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently the customs values of tyre and Tubes have been determined under Section 25(9) of the Customs Act, 1969.

7. Customs Values of Tyres and Tubes: Customs values of Tyres & Tubes hereinafter specified, shall be assessed to duty/taxes on the Customs values mentioned against them as Annex-"A" (Page 01 to 09), which forms integral part of this Valuation Ruling along with following conditions: -

- i) If a radial tyre is imported which is not covered in this Ruling and whose specifications are similar to normal tyre except for being radial, such tyres may be assessed at 25% Higher than the normal tyre,**
- ii) Where only tyres are imported, other than tubeless, deduction of 5% shall be allowed on 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 of 5% is admissible for import of Tyres & Tubes through Land Route on C& F values determined by this Directorate General.**

8. In cases where declared/ transaction 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 import of tyres of specifications not covered in this Valuation Ruling, the same shall be assessed by the clearance collectorates under Section 25 of the Customs Act 1969 or the same may be forwarded to this Directorate General through WeBOC system under provisional assessment regime of section 81 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the air freight while applying the Customs values determined in this Ruling.

9. 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.

10. 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.

11. 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 Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in the table above of this Ruling. HS Codes are mentioned for illustrative purpose 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 or any sort of violation or Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

12. This ruling supersedes Valuation Ruling No. 812/2016 dated 28-01-2016.

(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), 1st Floor, PT & T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.
11. Directors, Intelligence & Investigation, Karachi / Lahore / 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 & WeBOC database system and deleting Valuation Ruling No. 812/2016 dated 25.01.2016.
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, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, 1st Floor, Custom House, Karachi.
21. Guard File.

GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
(Tyres and Tubes)

Annex-A to Valuation Ruling No. 985 dated: 30-11-2016

S. No.	H.S. CODE	Proposed PCT for WeBOC	END USE	RIM SIZE	TYRE SIZE	JAPAN	INTL BRANDS MFG IN OTHER ORIGINS	INDIA	CHINA	ALL OTHER ORIGINS	BELARUS
1	2	3	4	5	6	7	8	9	10	11	12
1	4011.1000	4011.1000.1010	PSS CAR	12	135/SR-12	14.28	12.86	12.86	10.00	12.14	-
2	4011.1000	4011.1000.1020	PSS CAR	12	135/80-SR-12	14.28	12.86	12.86	10.00	12.14	-
3	4011.1000	4011.1000.1030	PSS CAR	12	145/SR-12	16.70	15.03	15.03	11.69	14.20	-
4	4011.2010	4011.2010.1010	LIGHT TRUCK	12	145/R12C-8PR	13.17	11.85	11.85	9.22	11.20	-
5	4011.1000	4011.1000.1050	PSS CAR	12	145/70-SR-12	14.28	12.86	12.86	10.00	12.14	-
6	4011.1000	4011.1000.1060	PSS CAR	12	155/SR-12	16.38	14.74	14.74	11.46	13.92	-
7	4011.1000	4011.1000.1070	PSS CAR	12	155/65-R-12	16.94	15.25	15.25	11.86	14.40	-
8	4011.1000	4011.1000.1090	PSS CAR	12	155/70-SR-12	18.24	16.42	16.42	12.77	15.50	-
9	4011.1000	4011.1000.1090	PSS CAR	12	145/80-SR-12	19.01	17.11	17.11	13.31	16.16	-
10	4011.1000	4011.1000.1100	PSS CAR	12	145/85-SR-12	13.68	12.31	12.31	9.58	11.63	-
11	4011.1000	4011.1000.1110	PSS CAR	12	165/70-SR-12	20.08	18.07	18.07	18.07	17.07	-
12	4011.1000	4011.1000.1120	PSS CAR	12	175/70-SR-12	18.15	16.34	16.34	12.71	15.43	-
13	4011.1000	4011.1000.1130	PSS CAR	12	S65-12-4PR	15.78	14.20	14.20	11.05	13.42	-
14	4011.1000	4011.1000.1140	PSS CAR	12	595-12-4PR	18.41	16.57	16.57	12.89	15.65	-
15	4011.1000	4011.1000.1150	PSS CAR	12	600-12-4PR	18.51	16.66	16.66	12.96	15.73	-
16	4011.1000	4011.1000.1160	PSS CAR	13	145/95-D-13	18.40	16.56	16.56	12.88	15.64	-
17	4011.1000	4011.1000.1170	PSS CAR	13	155/SR-13	22.01	19.81	19.81	15.41	18.71	-
18	4011.1000	4011.1000.1180	PSS CAR	13	155/65-R13	22.08	19.87	19.87	15.46	18.77	-
19	4011.1000	4011.1000.1190	PSS CAR	13	155/70-R13	24.82	22.33	22.33	17.37	21.09	-
20	4011.1000	4011.1000.1200	PSS CAR	13	155/80-D13	15.45	13.90	13.90	10.81	13.13	-
21	4011.1000	4011.1000.1210	PSS CAR	13	155/80r-13	22.68	20.41	20.41	15.87	19.27	-
22	4011.1000	4011.1000.1220	PSS CAR	13	165/65-R13	17.80	16.02	16.02	12.46	15.13	-
23	4011.1000	4011.1000.1230	PSS CAR	13	165/SR13	1856	15.80	15.80	12.29	17.92	-
24	4011.1000	4011.1000.1240	PSS CAR	13	165/70-SR13	21.26	19.14	19.14	14.88	18.07	-
25	4011.1000	4011.1000.1250	PSS CAR	13	165/80-D13	15.72	14.15	14.15	11.01	13.37	-
26	4011.1000	4011.1000.1260	PSS CAR	13	165/80-R13	20.17	18.15	18.15	14.12	17.14	-
27	4011.1000	4011.1000.1270	PSS CAR	13	175/60-R13	27.07	24.36	24.36	18.95	23.01	-
28	4011.1000	4011.1000.1280	PSS CAR	13	175/70-R13	23.84	21.45	21.45	16.69	20.26	-
29	4011.1000	4011.1000.1290	PSS CAR	13	185/60-R13	25.81	23.23	23.23	18.07	21.94	-
30	4011.1000	4011.1000.1300	PSS CAR	13	185/70-R13	29.53	26.58	26.58	20.67	25.10	-
31	4011.1000	4011.1000.1310	PSS CAR	13	195/60-R13	25.09	22.58	22.58	17.57	21.33	-
32	4011.1000	4011.1000.1320	PSS CAR	13	205/60-R13	31.56	28.40	28.40	22.09	26.82	-
33	4011.1000	4011.1000.1330	PSS CAR	13	225/60-R13	34.40	30.96	30.96	24.08	29.24	-
34	4011.1000	4011.1000.1340	PSS CAR	13	235/60-HR13	47.90	43.11	43.11	33.53	40.72	-
35	4011.1000	4011.1000.1350	PSS CAR	13	560-13-4PR	15.50	13.95	13.95	10.85	13.18	-
36	4011.1000	4011.1000.1360	PSS CAR	13	615-13-4PR	13.42	12.08	12.08	9.39	11.41	-
37	4011.1000	4011.1000.1370	PSS CAR	13	645-13-4PR	16.13	14.52	14.52	11.29	13.71	-
38	4011.1000	4011.1000.1380	PSS CAR	14	155/65-R14	27.98	25.19	25.19	19.59	23.79	-
39	4011.1000	4011.1000.1390	PSS CAR	14	165/60-R14	20.98	18.88	18.88	14.68	17.83	-
40	4011.1000	4011.1000.1400	PSS CAR	14	165/70-R14	20.98	18.88	18.88	14.68	17.83	-
41	4011.1000	4011.1000.1410	PSS CAR	14	165/80-SR14	24.12	21.70	21.70	16.88	20.50	-
42	4011.1000	4011.1000.1420	PSS CAR	14	167/SR14	28.73	25.86	25.86	20.11	24.42	-
43	4011.1000	4011.1000.1430	PSS CAR	14	175/65-SR14	22.34	20.11	20.11	15.64	18.99	-
44	4011.1000	4011.1000.1440	PSS CAR	14	175/65-R14	21.25	19.13	19.13	14.88	18.07	-
45	4011.1000	4011.1000.1450	PSS CAR	14	175/70-R14	25.75	23.17	23.17	18.02	21.89	-
46	4011.1000	4011.1000.1460	PSS CAR	14	175/80-R14	26.85	24.17	24.17	18.80	22.82	-
47	4011.1000	4011.1000.1470	PSS CAR	14	185/SR14	26.87	24.18	24.18	18.81	22.84	-
48	4011.1000	4011.1000.1480	PSS CAR	14	185/50-R14	24.84	22.35	22.35	17.38	21.11	-
49	4011.1000	4011.1000.1490	PSS CAR	14	185/55-R14	30.93	27.84	27.84	21.65	26.29	-

50	4011.1000	4011.1000.1500	PSS CAR	14	185/60-R14	37.47	33.72	33.72	26.23	31.85	-
51	4011.1000	4011.1000.1510	PSS CAR	14	185/65-R14	30.88	27.79	27.79	21.62	26.25	-
52	4011.1000	4011.1000.1520	PSS CAR	14	185/70-SR14	31.68	28.51	28.51	22.18	26.93	-
53	4011.1000	4011.1000.1530	PSS CAR	14	185/80-SR14	29.10	26.19	26.19	20.37	24.73	-
54	4011.1000	4011.1000.1540	PSS CAR	14	185/85-R14	26.20	23.58	23.58	18.34	22.27	-
55	4011.1000	4011.1000.1550	PSS CAR	14	195/70-R14	39.00	35.10	35.10	27.30	33.15	-
56	4011.1000	4011.1000.1560	PSS CAR	14	195/60-HR14	31.35	28.22	28.22	21.95	26.65	-
57	4011.1000	4011.1000.1570	PSS CAR	14	195/65-R14	34.45	31.01	31.01	24.12	29.29	-
58	4011.1000	4011.1000.1580	PSS CAR	14	205/60-R14	31.95	28.75	28.75	22.36	27.16	-
59	4011.1000	4011.1000.1590	PSS CAR	14	205/70-HR14	26.88	24.19	24.19	18.82	22.85	-
60	4011.1000	4011.1000.1600	PSS CAR	14	245/50-HR14	52.56	47.30	47.30	36.79	44.68	-
61	4011.1000	4011.1000.1610	PSS CAR	14	750-14-6PR	30.08	27.07	27.07	21.05	25.57	-
62	4011.1000	4011.1000.1620	PSS CAR	15	185/55-R15	33.58	30.22	30.22	23.51	28.54	-
63	4011.1000	4011.1000.1630	PSS CAR	15	185/60-R15	28.26	25.44	25.44	19.78	24.02	-
64	4011.1000	4011.1000.1640	PSS CAR	15	185/80-R15	31.56	28.41	28.41	22.10	26.83	-
65	4011.1000	4011.1000.1650	PSS CAR	15	195/45-R15	29.38	26.44	26.44	20.56	24.97	-
66	4011.1000	4011.1000.1660	PSS CAR	15	195/50-R15	29.38	26.44	26.44	20.56	24.97	-
67	4011.1000	4011.1000.1670	PSS CAR	15	195/55-R15	29.38	26.44	26.44	20.56	24.97	-
68	4011.1000	4011.1000.1680	PSS CAR	15	195/60-HR15	35.14	31.62	31.62	24.60	29.87	-
69	4011.1000	4011.1000.1690	PSS CAR	15	205/65-R15	34.32	30.89	30.89	24.02	29.17	-
70	4011.1000	4011.1000.1700	PSS CAR	15	205/60-R15	43.36	39.03	39.03	30.35	36.86	-
71	4011.1000	4011.1000.1710	PSS CAR	15	205/65-R15	44.92	40343	40343	31.44	38.18	-
72	4011.1000	4011.1000.1720	PSS CAR	15	205/70-R15	39.50	35.55	35.55	27.65	33.58	-
73	4011.1000	4011.1000.1730	PSS CAR	15	215/75-R15	46.10	41.49	41.49	32.27	39.18	-
74	4011.1000	4011.1000.1740	PSS CAR	15	215/80-R15	42.77	38.49	38.49	29.94	36.35	-
75	4011.1000	4011.1000.1750	PSS CAR	15	225/70-R15	64.61	58.15	58.15	45.23	54.92	-
76	4011.1000	4011.1000.1760	PSS CAR	15	225/75-R15	70.51	63.46	63.46	49.36	59.94	-
77	4011.1000	4011.1000.1770	PSS CAR	15	235/60-R15	45.58	41.02	41.02	31.91	38.74	-
78	4011.1000	4011.1000.1780	PSS CAR	15	185/65-R15	24.39	21.95	21.95	17.08	20.73	-
79	4011.1000	4011.1000.1790	PSS CAR	15	275/60-HR15	55.49	49.94	49.94	38.84	47.16	-
80	4011.1000	4011.1000.1800	PSS CAR	16	195/45-R16	31.50	28.35	28.35	22.05	26.77	-
81	4011.1000	4011.1000.1810	PSS CAR	16	195/55-R16	32.55	29.30	29.30	22.79	27.67	-
82	4011.1000	4011.1000.1820	PSS CAR	16	195/60-R16	32.55	29.30	29.30	22.79	27.67	-
83	4011.1000	4011.1000.1830	PSS CAR	16	205/50-ZR16	35.70	32.13	32.13	24.99	30.35	-
84	4011.1000	4011.1000.1840	PSS CAR	16	205/50-R16	41.41	37.27	37.27	28.99	35.20	-
85	4011.1000	4011.1000.1850	PSS CAR	16	205/55-R16	41.82	37.64	37.64	29.27	35.54	-
86	4011.1000	4011.1000.1860	PSS CAR	16	205/60-R16	49.16	44.25	44.25	34.41	41.79	-
87	4011.1000	4011.1000.1870	PSS CAR	16	215/55-ZR16	45.89	41.30	41.30	32.12	39.00	-
88	4011.1000	4011.1000.1880	PSS CAR	16	215/60-R16	49.56	44.61	44.61	34.70	42.13	-
89	4011.1000	4011.1000.1890	PSS CAR	16	225/55-ZR16	41.41	37.27	37.27	28.99	35.20	-
90	4011.1000	4011.1000.1900	PSS CAR	16	225/60-R16	52.46	47.22	47.22	36.72	44.59	-
91	4011.1000	4011.1000.1910	PSS CAR	16	225/75-R16	79.45	71.50	71.50	55.61	67.53	-
92	4011.1000	4011.1000.1920	PSS CAR	16	235/55-ZR16	71.62	64.45	64.45	50.13	60.87	-
93	4011.1000	4011.1000.1930	PSS CAR	16	245/75-R16	75.00	67.50	67.50	52.50	63.75	-
94	4011.1000	4011.1000.1940	PSS CAR	17	205/40-ZR17	45.65	41.08	41.08	31.95	38.80	-
95	4011.1000	4011.1000.1950	PSS CAR	17	205/50-ZR17	48.13	43.32	43.32	33.69	40.91	-
96	4011.1000	4011.1000.1960	PSS CAR	17	205/70-ZR17	43.72	39.35	39.35	30.60	37.16	-
97	4011.1000	4011.1000.1970	PSS CAR	17	215/40-ZR17	44.77	40.30	40.30	31.34	38.06	-
98	4011.1000	4011.1000.1980	PSS CAR	17	215/45-ZR17	45.89	41.30	41.30	32.12	39.00	-
99	4011.1000	4011.1000.1990	PSS CAR	17	215/50-ZR17	40.96	36.87	36.87	28.67	34.82	-
100	4011.1000	4011.1000.2000	PSS CAR	17	225/45-ZR17	68.91	62.02	62.02	47.24	58.57	-
101	4011.1000	4011.1000.2010	PSS CAR	17	225/50-ZR17	47.90	43.11	43.11	33.53	40.72	-
102	4011.1000	4011.1000.2020	PSS CAR	17	225/55-ZR17	76.32	68.69	68.69	53.42	64.87	-
103	4011.1000	4011.1000.2030	PSS CAR	18	225/40-ZR18	68.28	61.45	61.45	47.79	58.03	-
104	4011.1000	4011.1000.2040	PSS CAR	18	225/45-ZR18	44.16	39.74	39.74	30.91	37.54	-
105	4011.1000	4011.1000.2050	PSS CAR	18	245/45-ZR18	49.62	44.66	44.66	34.74	42.18	-
106	4011.2010	4011.2010.1020	LIGHT TRUCK	10	480-10/500-10/8PR	11.86	10.67	10.67	8.30	10.08	-
107	4011.2010	4011.2010.1030	LIGHT TRUCK	12	450-12-8PR	12.83	11.54	11.54	8.98	10.90	-
108	4011.2010	4011.2010.1040	LIGHT TRUCK	12	500-12-6PR	14.44	13.00	13.00	10.11	12.27	-
109	4011.2010	4011.2010.1050	LIGHT TRUCK	12	500-12-8PR	16.15	14.54	14.54	11.31	1373	-
110	4011.2010	4011.2010.1060	LIGHT TRUCK	13	600-13-8PR	16.07	14.47	14.47	11.25	13.66	-
111	4011.2010	4011.2010.1070	LIGHT TRUCK	14	185/R14-8PR	31.22	28.10	28.10	21.85	26.53	-
112	4011.2010	4011.2010.1080	LIGHT TRUCK	14	185/75R14-8PR	31.22	28.10	28.10	21.85	26.53	-
113	4011.2010	4011.2010.1090	LIGHT TRUCK	14	195/75R14-8PR	38.00	34.20	34.20	26.60	32.30	-

114	4011.2010	4011.2010.1100	LIGHT TRUCK	14	195/R14-8PR	32.90	29.61	29.61	23.03	27.96	-
115	4011.2010	4011.2010.1110	LIGHT TRUCK	14	205/R14-8PR	35.53	31.98	31.98	24.87	30.20	-
116	4011.2010	4011.2010.1120	LIGHT TRUCK	14	600/R14-8PR	17.69	15.92	15.92	12.38	15.04	-
117	4011.2010	4011.2010.1130	LIGHT TRUCK	14	650/R14-8PR	23.75	21.38	21.38	16.63	20.19	-
118	4011.2010	4011.2010.1140	LIGHT TRUCK	14	600/R14-10PR	23.94	21.55	21.55	16.76	20.35	-
119	4011.2010	4011.2010.1150	LIGHT TRUCK	14	670/R14-8PR	24.23	21.80	21.80	16.96	20.59	-
120	4011.2010	4011.2010.1160	LIGHT TRUCK	15	195-R15	40.85	36.77	36.77	28.60	34.72	-
121	4011.2010	4011.2010.1170	LIGHT TRUCK	15	10-R15-6PR	56.87	51.18	51.18	39.81	48.34	-
122	4011.2010	4011.2010.1180	LIGHT TRUCK	15	11-R150-6PR	56.62	50.96	50.96	39.63	48.13	-
123	4011.2010	4011.2010.1190	LIGHT TRUCK	15	195/70-R15C	35.06	31.56	31.56	24.55	29.80	-
124	4011.2010	4011.2010.1200	LIGHT TRUCK	15	205/R15-6PR	39.90	35.91	35.91	27.93	33.92	-
125	4011.2010	4011.2010.1210	LIGHT TRUCK	15	205/R15-8PR	43.04	38.73	38.73	30.12	36.58	-
126	4011.2010	4011.2010.1220	LIGHT TRUCK	15	215/R15-8PR	45.57	41.01	41.01	31.90	38.74	-
127	4011.2010	4011.2010.1230	LIGHT TRUCK	15	215/75R15-6PR	46.14	41.53	41.53	32.30	39.22	-
128	4011.2010	4011.2010.1240	LIGHT TRUCK	15	235/75R15-6PR	71.87	64.68	64.68	50.31	61.09	-
129	4011.2010	4011.2010.1250	LIGHT TRUCK	15	265/70-R15	56.05	50.45	50.45	39.24	47.64	-
130	4011.2010	4011.2010.1260	LIGHT TRUCK	15	265/75-R15	57.67	51.90	51.90	40.37	49.02	-
131	4011.2010	4011.2010.1270	LIGHT TRUCK	15	30x9.50-R15-6PR	58.66	52.80	52.80	41.06	49.86	-
132	4011.2010	4011.2010.1280	LIGHT TRUCK	15	31x10.50-R15-6PR	59.71	53.74	53.74	41.80	50.75	-
133	4011.2010	4011.2010.1290	LIGHT TRUCK	15	600-15-8PR	30.50	27.45	27.45	21.35	25.92	-
134	4011.2010	4011.2010.3000	LIGHT TRUCK	15	700-15-8PR	37.57	33.82	33.82	26.30	31.94	-
135	4011.2010	4011.2010.1310	LIGHT TRUCK	15	750-15-8PR	42.85	38.56	38.56	29.99	36.42	-
136	4011.2010	4011.2010.1320	LIGHT TRUCK	15	9-R15-6PR	48.79	43.91	43.91	34.15	41.47	-
137	4011.2010	4011.2010.1330	LIGHT TRUCK	15	GR-78-15	38.12	34.31	34.31	26.69	32.40	-
138	4011.2010	4011.2010.1340	LIGHT TRUCK	15	H-78-15-6PR	38.84	34.95	34.95	27.19	33.01	-
139	4011.2010	4011.2010.1350	LIGHT TRUCK	16	205/80-R16-6PR	44.00	39.60	39.60	30.80	37.40	-
140	4011.2010	4011.2010.1360	LIGHT TRUCK	16	205/R16-6PR	46.27	41.64	41.64	32.39	39.33	-
141	4011.2010	4011.2010.1370	LIGHT TRUCK	16	215/R16-R16	43.99	39.59	39.59	30.79	37.39	-
142	4011.2010	4011.2010.1380	LIGHT TRUCK	16	235/85-R16-8PR	62.02	55.81	55.81	43.41	52.71	-
143	4011.2010	4011.2010.1390	LIGHT TRUCK	16	245/70-R16	60.57	54.51	54.51	42.40	51.49	-
144	4011.2010	4011.2010.1400	LIGHT TRUCK	16	265/70-R16	64.63	58.17	58.17	45.24	54.93	-
145	4011.2010	4011.2010.1410	LIGHT TRUCK	16	270/70-R16	71.48	64.33	64.33	50.03	60.76	-
146	4011.2010	4011.2010.1420	LIGHT TRUCK	16	650-16-10PR	30.73	27.66	27.66	21.51	26.12	-
147	4011.2010	4011.2010.1430	LIGHT TRUCK	16	650-R16-10PR	43.59	39.23	39.23	30.51	37.05	-
148	4011.2010	4011.2010.1440	LIGHT TRUCK	16	700-16-12PR	38.48	34.63	34.63	26.93	32.70	-
149	4011.2010	4011.2010.1450	LIGHT TRUCK	16	700-16-8PR	36.75	33.07	33.07	25.72	31.23	-
150	4011.2010	4011.2010.1460	LIGHT TRUCK	16	700-R16-10PR	54.15	48.74	48.74	37.91	46.03	-
151	4011.2010	4011.2010.1470	LIGHT TRUCK	16	700-R16-12PR	56.34	50.70	50.70	39.43	47.88	-
152	4011.2010	4011.2010.1480	LIGHT TRUCK	16	750-16-14PR	52.00	46.80	46.80	36.40	44.20	-
153	4011.2010	4011.2010.1490	LIGHT TRUCK	16	750-R16-14PR	65.00	58.50	58.50	45.50	55.25	-
154	4011.2010	4011.2010.5000	LIGHT TRUCK	16	825-15-14PR	53.17	47.85	47.85	37.22	45.20	-
155	4011.2010	4011.2010.1510	LIGHT TRUCK	16	825-16-14PR	70.98	63.89	63.89	49.69	60.34	-
156	4011.2010	4011.2010.1520	LIGHT TRUCK	16	825-R16-16PR	85.17	76.65	76.65	60.00	72.39	-
157	4011.2010	4011.2010.1530	LIGHT TRUCK	20	815/75R17.5-16PR	67.22	60.50	67.22	47.06	57.14	-
158	4011.2090	4011.2090.1020	TRUCK/ BUS	20	825/R20-16PR	102.46	92.21	102.46	71.72	87.09	-
159	4011.2090	4011.2090.1030	TRUCK/ BUS	20	1000-20-16PR	132.00	118.80	132.00	92.40	112.20	-
160	4011.2090	4011.2090.1040	TRUCK/ BUS	20	1000-R20-16PR	165.00	148.50	165.00	115.50	140.25	-
161	4011.2090	4011.2090.1050	TRUCK/ BUS	20	1100-20-16PR	136.00	122.40	136.00	95.20	115.60	-
162	4011.2090	4011.2090.1060	TRUCK/ BUS	20	1100-R20-16PR	180.00	153.00	180.00	119.00	144.50	-
163	4011.2090	4011.2090.1070	TRUCK/ BUS	20	1100-R20-18PR	196.24	176.62	196.24	137.37	166.81	-
164	4011.2090	4011.2090.1080	TRUCK/ BUS	20	1200-20-18PR	188.10	169.29	188.10	131.67	159.89	-
165	4011.2090	4011.2090.1090	TRUCK/ BUS	20	1200-R20-18PR	214.93	193.44	214.93	150.45	182.69	-
166	4011.2090	4011.2090.1100	TRUCK/ BUS	20	1400-20-20PR	276.64	248.98	248.98	193.65	235.14	-
167	4011.2090	4011.2090.1100	TRUCK/ BUS	20	825-20-14PR	95.00	85.50	85.50	66.50	80.75	-
168	4011.2090	4011.2090.1120	TRUCK/ BUS	20	900-20-14PR	116.00	104.40	104.40	81.20	98.60	-
169	4011.2090	4011.2090.1130	TRUCK/ BUS	20	900-R20-14PR	145.09	130.58	130.58	101.57	123.33	-
170	4011.2090	4011.2090.1140	TRUCK/ BUS	22	12-R22.5-18PR	179.38	161.44	161.44	125.57	152.47	-
171	4011.4000	4011.4000.1010	SCOOTER	8	300-8-4PR	X	-	2.35	X	2.35	-
172	4011.4000	4011.4000.1020	SCOOTER	8	350-8-2PR	X	-	3.64	X	3.64	-
173	4011.4000	4011.4000.1030	SCOOTER	8	350-8-4PR	X	-	2.91	X	2.91	-
174	4011.4000	4011.4000.1040	SCOOTER	10	350-10-4PR	X	-	4.11	X	4.11	-
175	4011.4000	4011.4000.1050	MOTOR CYCLE	16	300-16-4PR	X	-	6.74	X	6.74	-
176	4011.4000	4011.4000.1060	MOTOR CYCLE	16	325-16-6PR	X	-	7.05	X	7.05	-
177	4011.4000	4011.4000.1070	MOTOR CYCLE	17	130/90-17-4PR	X	-	8.92	X	8.92	-

178	4011.4000	4011.4000.1080	MOTOR CYCLE	17	225-17-4PR	X	-	3.22	X	3.22	-
179	4011.4000	4011.4000.1090	MOTOR CYCLE	17	250-17-4PR	X	-	4.31	X	4.31	-
180	4011.4000	4011.4000.1100	MOTOR CYCLE	17	300-17-4PR	X	-	6.80	X	6.80	-
181	4011.4000	4011.4000.1110	MOTOR CYCLE	18	250-18-4PR	X	-	4.39	X	4.39	-
182	4011.4000	4011.4000.1120	MOTOR CYCLE	18	275-18-4PR	X	-	617	X	617	-
183	4011.4000	4011.4000.1130	MOTOR CYCLE	18	300-18-4PR	X	-	7.29	X	7.29	-
184	4011.4000	4011.4000.1140	MOTOR CYCLE	18	350-18-4PR	X	-	7.76	X	7.76	-
185	4011.4000	4011.4000.1150	MOTOR CYCLE	19	275-19-4PR	X	-	6.94	X	6.94	-
186	4011.4000	4011.4000.1160	MOTOR CYCLE	19	375-19-4PR	X	-	8.17	X	8.17	-
187	4011.4000	4011.4000.1170	MOTOR CYCLE	21	375-21-4PR	X	-	7.13	X	7.13	-
188	4011.6100	4011.6100.1010	AGRICULTURE	16	550-16-6PR	19.91	17.92	17.92	13.94	17.92	-
189	4011.6100	4011.6100.1020	AGRICULTURE	16	600-16-6PR	X	-	21.62	X	21.62	-
190	4011.6100	4011.6100.1030	AGRICULTURE	16	650-16-8PR	X	X	X	X	X	63.00
191	4011.6100	4011.6100.1040	AGRICULTURE	16	750-16-4PR	X	X	X	X	X	45.60
192	4011.6100	4011.6100.1050	AGRICULTURE	16	750-16-6PR	X	-	36.00	X	36.00	-
193	4011.6100	4011.6100.1060	AGRICULTURE	20	650-20-6PR	40.80	36.74	36.74	28.58	34.70	-
194	4011.6100	4011.6100.1070	AGRICULTURE	20	750-20-6PR	45.79	41.21	40.00	32.05	40.00	45.60
195	4011.6100	4011.6100.1080	AGRICULTURE	20	900-R20-6PR	X	-	55.00	X	55.00	66.81
196	4011.6100	4011.6100.1090	AGRICULTURE	24	12.4/11-24-6PR	X	-	X	X	68.52	-
197	4011.6100	4011.6100.1100	AGRICULTURE	28	12.4/11-24-6PR	145.00	131.00	130.00	102.00	127.59	-
198	4011.6100	4011.6100.1110	AGRICULTURE	28	13.6/12-28-6PR	155.00	-	138.00	110.00	138.00	-
199	4011.6100	4011.6100.1120	AGRICULTURE	28	14.6/13-28-6PR	X	-	152.00	X	150.00	-
200	4011.6100	4011.6100.1130	AGRICULTURE	28	16.9/14-28-6PR	X	-	280.67	X	280.67	-
202	4011.6100	4011.6100.1140	AGRICULTURE	30	16.9/14-30-6PR	240.35	216.31	216.32	168.25	204.30	-
202	4011.6100	4011.6100.1150	AGRICULTURE	30	16.9/14-30-8PR	260.00	238.00	238.00	180.00	221.00	-
203	4011.6100	4011.6100.1160	AGRICULTURE	30	18.4/15-30-8PR	295.12	265.61	265.61	206.80	251.10	-
204	4011.6100	4011.6100.1170	AGRICULTURE	30	18.4/15-30-10PR	310.65	279.59	279.59	217.46	264.05	-
205	4011.6100	4011.6100.1180	AGRICULTURE	30	18.4/15-30-12PR	X	X	X	X	277.00	287.00
206	4011.6100	4011.6100.1190	AGRICULTURE	36	13.6/12-36-6PR	X	X	128.11	X	128.11	-
207	4011.6100	4011.6100.1200	AGRICULTURE	38	13.6/12-38-6PR	X	X	132.15	X	132.15	-
208	4011.6100	4011.6100.1210	AGRICULTURE	38	15.5/R38-6PR	X	X	X	X	X	-
209	4011.6100	4011.6100.1220	AGRICULTURE	38	15.5-38-6PR	204.52	184.06	184.06	143.16	173.84	180.00
210	4011.6100	4011.6100.1230	AGRICULTURE	38	15.5-38-8PR	X	X	X	X	178.00	-
211	4011.6100	4011.6100.1240	AGRICULTURE	38	16.9/14-38-6PR	X	X	215.00	X	215.00	261.00
212	4011.6100	4011.6100.1250	AGRICULTURE	38	16.9/14-38-8PR	X	X	X	X	225.00	-
213	4011.9900	4011.9900.1010	RICKSHAW	8	400-8-6PR	X	X	5.47	X	5.47	-
214	4011.9900	4011.9900.1010	INDUSTRIAL	8	18X7.8-14PR	50.26	45.23	45.23	35.18	42.72	-
215	4011.9900	4011.9900.1020	INDUSTRIAL	8	500-8-8PR-JL	26.55	23.90	23.90	18.59	22.57	-
216	4011.9900	4011.9900.1030	INDUSTRIAL	8	500-8-8PR-UL	22.09	19.88	19.88	15.46	18.77	-
217	4011.9900	4011.9900.1040	INDUSTRIAL	9	21X8-9-10PR	73.84	66.46	66.46	51.69	62.77	-
218	4011.9900	4011.9900.1050	INDUSTRIAL	9	600-9-10PR JL	34.36	30.93	30.93	24.05	29.21	-
219	4011.9900	4011.9900.1060	INDUSTRIAL	9	600-9-10PR UL	28.60	25.74	25.74	20.02	24.31	-
220	4011.9900	4011.9900.1070	INDUSTRIAL	10	650-10-10PR	65.93	59.34	59.34	46.15	56.04	-
221	4011.9900	4011.9900.1080	INDUSTRIAL	10	750-10-12PR	54.02	48.62	48.62	37.81	45.91	-
222	4011.9900	4011.9900.1090	INDUSTRIAL	12	700-12-12PR-JL	89.56	80.60	80.60	62.69	76.12	-
223	4011.9900	4011.9900.1100	INDUSTRIAL	12	700-12-12PR-UL	45.46	40.91	40.91	31.82	38.64	-
224	4011.9900	4011.9900.1110	INDUSTRIAL	15	28X9-15-12PR	118.48	106.64	106.64	82.94	100.71	-
225	4011.9900	4011.9900.1120	INDUSTRIAL	15	550-15-8PR	55.13	49.62	49.62	38.59	46.86	-
226	4011.9900	4011.9900.1130	INDUSTRIAL	15	825R15-18PR	108.10	97.29	97.29	75.67	91.89	-
227	4011.9900	4011.9900.1140	EARTH MOVER	24	1300-24-12PR	242.50	218.25	218.25	169.75	206.12	-
228	4011.9900	4011.9900.1150	EARTH MOVER	24	1400-24-20PR	431.72	388.55	388.55	302.20	366.96	-
229	4011.9900	4011.9900.1160	EARTH MOVER	24	16-9-24-10PR	338.58	304.73	304.73	237.01	287.80	-
230	4011.9900	4011.9900.1170	EARTH MOVER	25	1400-25-24PR	466.71	420.04	420.04	326.70	396.71	-
231	4011.9900	4011.9900.1180	EARTH MOVER	25	15.5-25-12PR	373.13	335.82	335.82	261.19	317.16	-
232	4011.9900	4011.9900.1190	EARTH MOVER	25	1600/25/28PR	688.64	619.77	619.77	482.05	585.34	-
233	4011.9900	4011.9900.1200	EARTH MOVER	25	16-R25-28PR	981.04	882.94	882.94	686.73	833.88	-
234	4011.9900	4011.9900.1210	EARTH MOVER	25	17-5-25-12PR	364.83	328.34	328.34	255.38	310.10	-
235	4011.9900	4011.9900.1220	EARTH MOVER	25	1800-25-32PR	894.91	805.45	805.45	626.46	760.70	-
236	4011.9900	4011.9900.1230	EARTH MOVER	25	1800-R25-32PR	1,271.01	1,143.91	1,143.91	889.71	1,080.36	-
237	4011.9900	4011.9900.1240	EARTH MOVER	25	20-5-25-12PR	1,097.10	987.39	987.39	767.97	932.54	-
238	4011.9900	4011.9900.1250	EARTH MOVER	25	23-5-25-24PR	1,659.03	1,493.13	1,493.13	1,161.32	1,410.18	-
239	4011.9900	4011.9900.1260	EARTH MOVER	25	23-5R-25-24PR	2,405.47	2,164.92	2,164.92	1,683.83	2,044.65	-
240	4011.9900	4011.9900.1270	EARTH MOVER	25	26-5R-25-28PR	1,735.21	1,564.69	1,564.69	1,214.65	1,474.93	-
241	4011.9900	4011.9900.1280	EARTH MOVER	25	26-5-25-20PR	1,069.22	962.30	962.30	748.46	908.84	-

242	4011.9900	4011.9900.1290	EARTH MOVER	25	29-5-25-22PR	1,312.35	1,181.12	1,181.12	918.65	1,115.50	-
243	4011.9900	4011.9900.1300	EARTH MOVER	26	23-1-26-8PR	484.68	436.24	436.24	339.28	411.98	-
244	4011.9900	4011.9900.1310	EARTH MOVER	29	29-5-29-28PR	1,639.51	1,475.56	1,475.56	1,147.65	1,393.58	-
245	4011.9900	4011.9900.1320	EARTH MOVER	33	1800-33-28PR	1,043.72	939.34	939.34	730.60	887.16	-
246	4011.9900	4011.9900.1330	EARTH MOVER	33	1800-R33-32PR	2,363.62	2,127.26	2,127.26	1,654.53	2,009.08	-
247	4011.9900	4011.9900.1340	EARTH MOVER	33	335-33-20PR	2,122.42	1,910.18	1,910.18	1,485.70	1,804.06	-
248	4011.9900	4011.9900.1350	EARTH MOVER	33	35-65-33-24PR	2,868.69	2,581.82	2,581.82	2,008.08	2,438.39	-
249	4011.9900	4011.9900.1360	EARTH MOVER	35	21.00-35-32PR	1,977.37	1,779.63	1,779.63	1,384.16	1,680.76	-
250	4011.9900	4011.9900.1370	EARTH MOVER	45	45/65-45-38PR	6,836.33	6,152.70	6,152.70	4,785.43	5,810.88	-
251	4011.9920	4011.9920.1010	M.CYCLE TUBE	8	3.50/4.00.8	X	X	X	X	0.62	-
252	4011.9920	4011.9920.1020	M.CYCLE TUBE	10	3.50-10	X	X	X	X	0.79	-
253	4011.9920	4011.9920.1030	M.CYCLE TUBE	16	300-16	X	X	X	X	0.78	-
254	4011.9920	4011.9920.1040	M.CYCLE TUBE	17	225/250-17	X	X	X	X	0.67	-
255	4011.9920	4011.9920.1050	M.CYCLE TUBE	17	300-17	X	X	X	X	0.79	-
256	4011.9920	4011.9920.1060	M.CYCLE TUBE	18	250-18	X	X	X	X	0.70	-
257	4011.9920	4011.9920.1070	M.CYCLE TUBE	18	375-18	X	X	X	X	0.79	-

(Altaf Hussain Mangi)
Valuation Officer

(IQBAL ALI)
Principal Appraiser

(CH. RIZWAN BASHIR KALAIR)
Deputy Director

MUHAMMAD IQBAL MUNEEB)
Additional Director

(DR.WASIF ALI MEMON)
Director