



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF VALUATION
CUSTOM HOUSE KARACHI

C. No.Misc./19/2009-Law

Dated 14-07-2010

OFFICE ORDER NO. /2010, DATED 2010

In order to streamline the working within the Directorate General of Valuation, Karachi, for timely disposal of cases assessed provisionally by clearance Collectorate under Section 81 of the Customs Act, 1969, following guide lines are issued : -

- (i) All cases referred by clearance Collectorates in terms of Section 81 of the Act shall be finalized and decisions communicated back to respective formation expeditiously but not later than two months of date of receipt of reference from the Collectorate to provide sufficient time for finalization of value.
- (ii) If any case can not be finalized by the Valuation Group within first two months of receipt, the concerned Valuation Group shall seek extension in time limit in terms of proviso to Section 81(2) from the competent authority before expiry of two months period and all such cases must be decided expeditiously but before the expiry of such extended period providing sufficient time to the clearance Collectorates for finalization of the case.
- (iii) The respective Assistant / Deputy Director shall ensure that hearing notices are issued at the correct address, in hard copy or via electronic intimation, as the case may be, in all cases by the seventh day of receipt of all fresh cases. Copy of hearing notice shall also be endorsed to concerned clearance Collectorate for providing their point of view.
- (iv) If no response to the hearing notices is received upto the time stipulated therein, further hearing opportunity shall be afforded to the importer upto a maximum of three chances before conclusion of the case.
- (v) After finalization, the case shall be forwarded to the concerned Collectorate immediately. An intimation shall also be sent to the importer informing him that his case has been forwarded to the concerned Collectorate and that he should contact the Collectorate for finalization of his case.

2. Subject to the provisions contained in Para-3 and 4 below, following cases may be decided by the respective Assistant / Deputy Directors : -

- (i) Assistant Director > Cases wherein difference between total declared value and value assessed provisionally does not exceed Rs.300000/=
- (ii) Deputy Director > Cases wherein difference between total declared value and value assessed provisionally does not exceed Rs.800000/=.

3. All cases falling in the following categories, shall be finalized with the approval of concerned Additional Director.

- (a) Cases wherein the difference between declared value and value assessed provisionally exceeds the financial limits prescribed above
- (b) Cases wherein the value determined by the Valuation Group is less than 75% of the value assessed provisionally by referring Collectorate.

4. Following cases shall be submitted for approval to the Director of Customs Valuation :

- (a) Cases, individually or as a class, where policy issue i.e. fresh interpretation of provisions of the Act or Rules is involved or which have to be finalized in light of decision / directions of any judicial forum, or
- (b) Cases where value determination by the Valuation Group is to be applied to more than 20 pending provisionally released cases, or
- (c) Cases having substantial revenue implications for a whole class of goods where value of identical case has not been determined during the last 90 days i.e. totally fresh items for which value has not been determined earlier under Section 25A or Section 81.
- (d) Any other case so ordered by the Director.

5. Following cases shall be returned back immediately to the concerned Collectorates : -

- (i) Items for which valid valuation ruling issued under section 25A ibid exists.
- (ii) Cases relating to disputes other than valuation i.e. classification disputes, origin disputes, concessionary S.R.O's disputes etc.

6. It shall be the personal responsibility of the concerned Assistant / Deputy Director Valuation to ensure timely completion of provisionally assessed cases. All Assistant / Deputy Directors will submit monthly progress report to the Director Valuation through their respective Additional Directors in the following proforma : -

Statement regarding disposal of cases assessed provisionally under Section 81 of the Customs Act, 1969										
Valuation Group No.	Opening Balance	Addition During the Month	Decided During the Month	<u>Pending</u>						Remarks
				<u>Below 30 Day</u>		<u>Above 30 Days but below 60 Days</u>		<u>Extended Cases</u>		
				No.	Amount	No.	Amount	No.	Amount	

**(MUHAMMAD IBRAHIM VIGHIO)
DIRECTOR**

Copy to : -

1. The Director General of Customs Valuation, Custom House, Karachi.
2. Additional Director I & II, Customs Valuation, Karachi.
3. Assistant/Deputy Director of Customs Valuation for compliance.
4. All Principal Appraisers/Valuation Officers for compliance.
5. Guard File.