GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

***

File No. DG(V)Val.Rev/55/I1/2026/916 Dated: 10-11-2026

S.No.	Petitioners
01.	**M/s. Abdul Samad Traders** Address: Shop No. 4, Sidra Trade Centre Plot No. MR-6/31, Market Quarters M Feroz Street Jodia Bazar, Karachi. Cell # 0300-2758655
02	**M/s. Cheena International** Address: MR-6/69 Thanai Lane, Jodia Bazar, Karachi. Cell No. 0333-3359833, Email: cheenainternational@hotmail.com
03.	**M/s. Dhirani Trading Company** Address: 237, Al-Rehman Trade Centre, Main Shahrah-e-Liaquat, New Challi, PO, Box # 13317, Karachi. Cell # 0302-2988368
04.	**M/s. Global Trading Company** Address: N.P 12/99, Shop # 2, Hussain Center, Daryalal Street, Jodia Bazar Karachi. Cell # 0331-2316799, Email: mhamzalakhani1965@yahoo.com
05.	**M/s. Yousuf Traders** Address: N.P,12/99, Hussain Center, Daryalal Street, Jodia Bazar, Karachi. Cell # 0331-2316799, Email: alyousuftraders@ayt.com.pk
06.	**M/s. Global Trading Company** Address: Office No.1 First Floor Al-Naveed Plaza Mansafi Road, Near Dr. Bano Road, Quetta.Cell # 0321-8037739
07.	**M/s. Selani & Selani** Address: Daryalal Street, Jodia Bazar, Karachi. Cell # 0300-2000549
08.	**M/s Abid Traders** Address: Shop # H-861, Main AkbariMandi Lahore. Cell # 0321-4886121, Email: am4552252@gmail.com
09.	**M/s. Al-Khaleej Traders** Address: Shop No. 5, Ground Floor Plot # 36, 37 & 40 MR-5 Daryalal Street Jodia Bazar, Karachi. Cell No. 0333-3502282
10.	**M/s. Azhar Iqbal & Co** Address: 1st Floor, H-746 Bazaar Nauhrain, Inside AkbariMandi, Lahore. Cell # 0300-8406633
11.	**M/s. Uzair Enterprises** Address: MR#5/43, Ibrahim Manzil, MithadarChowk, Daryalal Street, Jodia Bazar, Karachi. Cell # 0321-8280128
12.	**M/s. Universal Prime Gate** Address: Headoffice: H# 746 AkbariMandi, Lahore Email: ahmad.amy10@gmail.com, Cell # 0300-8406633
13.	**M/s. SK Enterprises** Address: Office # 1, 4th Floor, AndrooniGali, Naswari Bazar, Rawalpindi Cell # 0321-5440829
14.	**M/s. SDK Natural** Address: Plot NI ST 12, SECT 18, Bilal Chorangi, Korangi Cell # 0336-1119152
15.	**M/s Rafiq Trading Company** Address: Flat No. 14, Second Floor, Agha Super Complex, Choharmal Road, Quetta. Email: info@rafiqtradingco.com, Cell# 0321-8037736
16.	**M/s. Hamza Enterprises** Address: Daryalal Street Jodia Bazar Karachi Cell # 0300-2385641
17.	**M/s. N.M Enterprises** Address: Plot # E-5, MohallaGulshanKhawajaUsmanHarooni, Malir, Karachi. Cell No. 0331-2841499 Email: nomanmajeed@rocketmail.com
18.	**M/s. Navya Dhirani Spice & Food Industries** Address: 156 Khayaban-e-Shalibaz, Phase 6, D.H.A, Karachi. Cell # 0333-5852617, Email: lajpal76@gmail.com
19.	**M/s. Grains Biz Industries** Address: Chak No. 68, JB Sadhar Bypass Jhung Road, Faisalabad Cell # 0320-6612300
20.	**M/s. Spatco's** Address: Suit# 215, 2nd Floor Panorama Centre -1, Fatima Jinnah Road, Karachi. Email: spatcos_food@hotmail.com, Tel: 35672206-07
21.	**M/s. Arbo Traders** Address: Shop # V-436, Naswari Bazar, Rawalpindi. Tel: 051-5554658
22.	**M/s. Jan & Company** Address: Shop At Survey No.95, MR-5, Market Quarters Saddar Town Karachi. Cell # 0311-3884551, Email: janmuhammadbhai@gmail.com

23.	**M/s. Prime Impex** Address: Office 5/19, Gul Tower, Ashraf Road, Peshawar City. Email: primeimpex021@gmail.com, Tel: 091-2560900
24.	**M/s. Qureshi Impex Pvt Ltd** Address: Upper Storey Shop # 3, New GhallahMandiVehari Road, Multan Cantt. Cell No. 0333-1332613, Email: 2307014mux@gmail.com
25.	**M/s. Barkat Foods** Address: MR/574, Near Adam Masjid, Jodia Bazar, Karachi South Cell: 0335-8150111, Email: mhassanparacha45@gmail.com
26.	**M/s. New Al-Fajar Industry** Address: Main Kalanga Road, New Bypass, Tehsil Bara, Khyber Bara. Cell # 0325-3563535
27.	**M/s. Khyber Gold Foods** Address: MR-24/6 Near Sharife Masjid Jodia Bazar, Saddar Town Karachi. Cell # 0336-8535318, Email: Khyber_gold@gmail.com
28.	**M/s. Ghazali Impex** Address: Shop No. 30, Khawaja Block, New GhallaMandiVehari Road, Multan Cantt. Mumtazabad Town, Multan Cell # 0332-8248199, Email:hamzaabdur25@yahoo.com
29.	**M/s. Shalimar Food Industries** Address: Behind Shah Shamas Commercial Centre, Near Peer Umar Graveyard, Vehari Road P/O Mumtazabad Multan. Cell # 0333-2160251 Email: Shalimar_food@gmail.com
30.	**M/s. Moverz Enterprises** Address: C1, Haider Chamber, Jodia Bazar, Karachi Cell # 0333-3663366 Email: moverz_entp@gmail.com
31.	**M/s. Abubakar Enterprises** Addresss: V-552/533 SauriGalli, Nankari Market Raja Bazar, Rawalpindi Cell: 0333-5562612, Email: office@dryfruit.pl
32.	**M/s. Shamim Liaqat Food & Beverages (Private) Limited** Address: Plot No. 27 Maitla Town, Near LoharanWaliChakki, SurajKund Road, Mumtazabad Town, Multan Cantt. Cell # 0322-3244735, Email: shamim_liaqatfood@gmail.com.
33.	**M/s. Rehman Group of Companies** Address: 944/C, Kabul Road Sialkot Cantt. Cell # 03006102183 Email: rehmansheikh1976@gmail.com
34.	**M/s. New Hashmi Enterprises** Address: Hashmi Plaza First Floor Flat 04, Fatima Jinnah Road Quetta Tel: 0029812138915, Email: asyedabdulmajeed@gmail.com
35.	**M/s. Shamim Liaqat Food & Beverages (Private) Limited** Address: Plot No. 27 Maitla Town, Near Loharan Wali Chakki, SurajKund Road, Mumtazabad Town, Multan Cantt. Cell # 0322-3244735, Email: shamim_liaqatfood@gmail.com.
36.	**M/s. Aqtra Trade Experts** Address: 4th Floor, Qasr-e-Zeba Building Ali Akber Street, Near AcchiQabar, Jodia Bazar, Karachi. Tel: 021-32435619, Email: info@aqtra.co
37.	**M/s Zaitoon Industry** Address: MR-13, Near Adam Masjid, Verjee Street, Jodia Bazar, Karachi South Pakistan. Cell: 0332-9163767
38.	**M/s Best Tea & Food Industry** Address: B-3, Haide rChmaber Verjee Street, Jodia Bazar, Karachi South, Cell: 0333-9998889
39	**M/s Chinar Food Industry** Address: MR-12 Near Adam Masjid, Verjee Street Jodia Bazar, Karachi South Cell: 0321-5788551, Email: chinafood246@gmail.com
40	**M/s A.M Corporation** Address: Office # 402, 4th Floor Sharjah Trade Centre, New Chaali, Shahrah-e-Liaquat Karachi Pakistan. Tell: 0213-2460381, Email: zans786@gmail.com
41	**M/s HAADRY FRUITS & COMMISSION AGENT** Address: MR.6/16 Virji Street Jodia Bazar, NaerSharifi Masjid, Karachi west Tell: 0092-3168001509, Email: attaullahk211@gmail.com
42	**M/s Bari Rafiq and Company** Addrerss: Shop# 5 Under Ground Business Center Manasafi road Quetta.
43	**M/s Green Paksitan Trading Company** Address: Office No 2, 1st Floor Ghazali Center Beside Ibraheem Masjid Chuharmal Road Quetta, Pakistan.Cell: 0304-0005052
44	**M/s Muhammad Dawood & Brothers** Address: Shop No.9 Asad Plaza Munsafi Road Quetta Pakistan. Cell: 0300-3833413
45	**M/s Arif Traders** Address: Shop No. H/1190/5, Main AkbariMandi, Lahore Pakistan Cell No. 0321-9401220
46	**M/s Diamond Teste& Health (Pvt) Ltd,** Addrerss: Lahore Office: H-1187 Main AkbariMandi, Lahore . Tell: 0092-4237650744
47	**M/s Akhtar Enterprises** Address: Office # 5, First Floor Al Rehman Trade Centre, Kemari , Karachi Pakistan Mob: 03212289149

48	**M/s Mahad International** Address: Importer Exporter, Logistics & Customs Clearing Agent Katra Neil ChowkYadgar Peshawar City – Pakistan Tel: 091-2568541, Email: tufail@pes.comsats.net.pk
49	M/s Arbo Traders Through Syed Tanvir & Associates Address: Suite # A6, 3rd Floor Court View Apartments, Court Road, Saddar, (Opp Sindh Assembly), Karachi. Cell: 0300-8254446, Email: info@syedtanvirassociates.com
50	**M/s Prime Impex Through Syed Tanvir & Associates** Address: Suite # A6, 3rd Floor Court View Apartments, Court Road, Saddar, (Opp Sindh Assembly), Karachi. Cell: 0300-8254446, Email: info@syedtanvirassociates.com
51	**M/s Moverz Enterprises Through Syed Tanvir & Associates** Address: Suite # A6, 3rd Floor Court View Apartments, Court Road, Saddar, (Opp Sindh Assembly), Karachi. Cell: 0300-8254446, Email: info@syedtanvirassociates.com
52	**M/s Shani Foods,** Address: Jamaludin Afghani Road PaniNath Lane Near Shah Centre. Quetta Pakistan Cell:0331-4152212.
53.	**M/s Kaloodi & Dhedhi Corporation,** Address: Office No. 610, 611, Uni Centre II, Chundrighar, Karachi, Email: kdc_kaloodi@gmail.com, Cell No. 0321-2848480.

Subject: **REVIEW PETITION FILED UNDER SECTION 25D OF THE CUSTOMS ACT, 1969, AGAINST VALUATION RULING NO. 2111/2026, DATED 07.10.2026, ITEM: ALMONDS**

Please refer to the subject cited above.

2. It is informed that the hearing in the aforementioned case has been scheduled to be held on **16-11-2026 at 12:00 noon** before the **Director General of Customs Valuation at the Directorate General of Customs Valuation, Customs House, Karachi**. You or your duly authorized representatives, along with an authorization letter, are requested to appear in person on the scheduled date and time.

3. Any petitioner or authorized representative/counsel intending to participate in the hearing through Zoom may submit a written request at least two (02) days prior to the scheduled date of hearing, so that the requisite arrangements be made and the Zoom link communicated timely.

4. The documents mentioned below may please be emailed at email address **dgvkhi@gmail.com:-**

- Vakalatnama/Authorization letter and relevant correspondence with the exporters.
- Copy of Sale Contract with Supplier and Brochure/Catalogue and Sales Tax Paid Invoices
- Relevant portion of Bank Statement indicating the payment of transaction to the exporter duly verified by the Bank and
- Channel through which payment is made to exporter & Sales Register (Relevant portion only). Other relevant supporting documents like test reports etc.

5. Your cooperation and punctual appearance at the scheduled hearing will be highly appreciated.

(Maleeka Ahmed)
Deputy Director
SA to Director General

Copy to:

1. The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
2. The Director, Directorate General of Customs Valuation, Karachi.
3. The Additional Director, Directorate General of Customs Valuation, Karachi.
4. Deputy Director (Group-I), Directorate General of Customs Valuation, Karachi, w/r to attend the hearing on the date and time fixed.
5. Notice Board, Customs House, Karachi.