GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

***

File No. DG(V)Val.Rev/56/IX/2026/ ٨٩٦ Dated: 28-10-2026

S No.	Petitioners
01.	**M/s. AHK Trader's,** Address: Office No. B-713, Block B, Saima Trade Tower, I.I Chundrigar Road, Karachi, Cell No. 0324-3015829, Email: ahktraders75@gmail.com.
02.	**M/s. Al Makkah Trading,** Address: Office No.543, Block-D, Street # 8, Quba Masjid, Katchi Parah, Hub River Road, Mavach Goth, West Baldia Town, Karachi, Cell No.0324-2373212, 0312-7671301, Email: almakkah41@gmail.com.
03.	**M/s. AAj Brothers,** Address: Shop # 11, Arslan Center Plastic, Dana Market Shah Alam, Lahore, Cell No. 0300-2293473.
04.	**M/s. Saico International,** Address: Plot BS 10, Block 18, Flat # 9, Samnabad, Alfareed Corner F.B Area, Karachi, Cell No. 0312-0023778, Email: saicointernational2004@gmail.com.
05.	**M/s. New China Traders,** Address: Shop No # 35, Ashraf China Trade Center Piple Mandi, Peshawar, Cell No. 0300-3388039.
06	**M/s. Asif Enterprises,** Address: Shop # No. 05, 1st Floor Butt Center, Shah Alam, Market, Lahore, Cell No. 0313-6056375, Email: attashinwari502@gmail.com.
07	**M/s. Abbas Impex,** Address: Shop # 4, Madina Bara Centre, Basement Plastic Dana Market, Shah Alam Market, Lahore, Cell No. 0311-2167777.
08.	**M/s. MMYZ International,** Address: Suite No. 5-A Agro Squre Building, Shahman Market, Lahore, Cell No. 0321-4382155, Email: mmyzinternational@gmail.com.
09.	**M/s. Hammas Traders,** Address: H.No. 1, Street No. 1-C, Said Pur, Multan Road, Lahore, Cell No. 0312-9421201, Email: khurramsaab@yahoo.com.
10.	**M/s. RHA Traders,** Address: Room # 203, 2nd Floor, Sufi Chamber, Patiala Ground 5-Link, McLeod Road, Lahore, Cell No. 0312-7671301.
11.	**M/s. MTH Traders,** Address: Hasrat Mohnai Road, Trade Avenue Building, 4th Floor, Office No. 415, Karachi Central, Cell No. 0308-3875224.
12.	**M/s. Trademan,** Address: Office No. 4, 1st Floor, Shoukat Plaza, Safan Wala Chowk, Lahore, Cell No. 0313-7929300, Email: farhanbutt650@gmail.com.
13.	**M/s. Business Solutions,** Address: Room # 7, 3rd Floor, Empress House 28-Empress Road, Lahore, Cell No. 0325-3273000, Email: mudasserqaiser6@gmail.com.
14.	**M/s. Canva Impex (Private) Limited,** Address: M21, Jilani Center near Merewether Tower, Karachi, Cell No. 0322-2876215, Email: bukshajmal@gmail.com.
15.	**M/s. Nova Traders,** Address: Office No-102, 2nd Floor, Japan Center, Shah Alam Road, Lahore, Cell No. 0326-4902250, Email: mparvez1986@gmail.com.
16.	**M/s. DP World,** Address: Office No. 15, 2nd Floor, Leeds Center, Main Boulevard, Gulberg III, Lahore, Cell No. 0313-7929300, Email: dpworld126@gmail.com.
17	**M/s. Smart Roots Suppliers,** Address: Office # 2/9, Arkay Square, New Chali, Shahrah e Liaquat, Karachi, Cell No. 0347-2465729, Email: smartrootssuppliers@gmail.com.
18.	**M/s. KB Traders,** Address: 3rd Floor, A-20 Commercial, Izmir Town, Lahore, Cell No. 0313-7929300, Email: kbtraders.ofc@gmail.com.
19 to 21.	**M/s. Healthy Space (Private) Limited, M/s. Sereno Life (Private) Limited & M/s. High Life trough Tariq Aziz & Associates,** Address: 404, 4th Floor, Horizon Tower, Clifton, Block-3, Karachi, Cell No. 0303-669955.
22.	**M/s. Maqsood Brothers through Expert Law Associates,** Address: Office No. 3, Mezzanine Floor, Jumbo Centre, Opp Custom House Karachi, Cell No. 0333-2210866.

Subject: **REVIEW PETITION FILED UNDER SECTION 25D OF THE CUSTOMS ACT, 1969, AGAINST VALUATION RULING NO. 2110/2026, DATED 01.10.2026, ITEM: MASSAGE CHAIRS AND OTHER MASSAGERS / EQUIPMENTS**

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 **04-11-2026 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-V), Directorate General of Customs Valuation, Karachi, w/r to attend the hearing on the date and time fixed.
5. Notice Board, Customs House, Karachi.