

C. No. Misc/09/2012-II/183

Dated: 10-03-2026

**MEETING NOTICE**

Sr. No.	Stakeholders
1	The Chairman, FPCC&I Standing Committee On Valuation, FPCC&I, Federation House, Abdullah Shah Ghazi Road, Clifton, Karachi.
2	The Chairman, KCC&I, Aiwan-E-Tijarat Road, Khi.
3	The Chairman, All Pakistan Customs Agents Association, Room No.7 & 8, Bombay Plaza, Mezzanine Floor, Bohri Road, Opp. New Custom House, Kharadar, Karachi.
4	The President, Islamabad Chamber Of Commerce & Industries, Islamabad.
5	The President, Lahore Chamber Of Commerce & Industries, Lahore.
6	The Chairman (FPCCI), Federation House, Main Clifton, Block-5, Shahrah-E-Firdousi, Karachi.
7	The Chairman, Pakistan Chemical and Dyes Merchant Association (PCDMA), Chemical & Dye House, Rambharti Street, Jodia Bazaar, Karachi.
8	The Chairman, All Pakistan Customs Agents Association (APCAA), Room No. 7 & 8, Bombay Plaza, Mazzanine Floor, Bohri Road, Opp. New Custom House, Kharadar, Karachi-74000.
9	The President, Karachi Customs Agents Association (KCAA), 2nd Floor, Burhani Terrace, Bohri Road, off Eduljee Dinshaw Road, opp. Custom House, Bhimpura, Karachi, Karachi City, Sindh 74000.
10	Pakistan HVACR Importers & Traders Association, 567-C, 3 <sup>rd</sup> Floor, Shaikh Arcade, Central Commercial Area, PECHS Block-2, Khushal Road, Off. Tariq Road, Karachi.
11	M/s S.A.K. Plot No. C-05, Sector No. 6-E Mehran Town, Korangi, Karachi
12	M/s. Akma International, 735-C Mezanine Floor, Block-2 Central Commercial Area, PECHS, Karachi, Karachi City, Sindh.
13	M/s. Al Isfar General Trading (Private) Limited, Opposite Govt. Girls High School, Quetta Road Gadai, D.G. Khan, Pakistan.
14	M/s. Aljibra Technologies, Suit # 02-4/F Plot # 4-E/II Javedan House Jami Commercial Street 6 Phase VII, Karachi.
15	M/s. Atee & Co., Shop No. 866-C-2, 1st Floor, Commercial Area, off Allama Iqbal Road, PECHS, Karachi.
16	M/s. Basit Asif & Brothers, 46-Brandreth Road Lahore.
17	M/s. Brothers Gas Bottling And Distribution Company (Private) Limited, Office No.947, Tricon Business Centre, 9th Floor, Tricon Corporate Centre, Main Boulevard, Gulberg, Lahore Cantonment.
18	M/s. Crescent Corporation, 87 Brandreth Road, Lahore.
19	M/s. Delite Appliances (Pvt) Ltd. 14dyal Singh Mansion Shahrah-e-Quaid-e-Azam The Mall, Lahore.

20	M/s. Delite Refrigeration Concern, Y.M.C.A Building, 16-Shahrah-e-Quaid-e-Azam, Lahore.
21	M/s. Euro International, GK 7100 Shop No M-94 Gillani Centre Kharadar., Karachi
22	M/s. Getz Pharma (Private) Limited, Plot No. 29-30 Korangi Industrial Area Sector 27, Karachi
23	M/s. Hassan Hussain Brothers, P-73 Lasani Garden Sargodha Road, Lahore.
24	M/s. HNR Company (Pvt) Limited, 48-Nawab Building 4th Floor Shadman Market Lahore.
25	M/s. Jilani Trading Co., 43-16/H Block No. 6, P.E.C.H. Society.
26	M/s. Kaghan Chemicals Co., Plot-152/14A Sector-30 Korangi Industrial Area, Karachi.
27	M/s. Katys, 751/C, Central Commercial Area, P.E.C.H.S, Karachi.
28	M/s. Khan Brothers, 152-R, Block-2, Off Sir Syed Road P.E.C.H.S., Karachi
29	M/s. Lab Master, 7 Jan Muhammad Road, Al-Hamra Town Al Hamra Town, Lahore.
30	M/s. Laboratory Scientific Supplies (Private) Limited, Office No 206, 2nd Floor Wind Song Place, Plot No A-16/17 Block-7/8 KCHSU Society Off Shahrah-e-Faisal Karachi.
31	M/s. Luck Corporation, C - 721, 1st floor, C. C. Area, Off Allama Iqbal Road, Block - 02, P. E. C. H. S., Karachi.
32	M/s. Martin Dow Specialities (Private) Limited, 7th Floor, Nice Trade Orbit Building, Block 6, PECHS, Main Shahrah-e-Faisal Road, Karachi East Jamshed Town.
33	M/s. Master Offisys (Pvt) Ltd, S-30, S.I.T.E, Mauripur.
34	M/s. Master Refrigerants, A-8/A Block 16-A Pakistan R.E.C.H.S Project 2-A Gulistan Johar.
35	M/s. Musaji Adam & Sons, Office No 118, 1st Floor, S.P Chambers, Plot No .B-9/B-1, S.I.T.E, Karachi.
36	M/s. Nasir Corporation, Room No 19 & 20 2nd Floor Idris Chamber Talpur Road.
37	M/s. Nasir Enterprises, Afzal Plaza, Main G.T Road, Tarnol, Islamabad.
38	M/s. New Import Trade Agency, Room # 11, 3rd Floor Waqar Centre, Mohd Feroze Street, Jodia Bazar, Karachi.
39	M/s. Nile Trading, Plot No.109/16-B/M, Quaid-e-Azam, Industrial Estate, Lahore Gulberg Town.
40	M/s. Saqib Enterprises , H.no.9, Sasi Homes, Plot# G 18 , Block 8 , Clifton , Karachi.
41	M/s. Nimir Industrial Chemicals Limited, Factory: 14.8 Km, Sheikhpura, Faisalabad Road
42	M/s. Abdullah Enterprises, 16-Main Khyaban-e-Jami Punjab Colony, Karachi
43	M/s Sim Lim International, 576-C, Shaikh Arcade, PECHS, Block-2, Khushal Road, Auto AC Market, Karachi

44	Franklin Law Associates, 1 <sup>st</sup> Floor Plot No. 4C, Lane#3, Al Murtaza Commercial, DHA Phase# VIII, Karachi
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45	Talha Enterprises, House # 70-A, Hamza Street, Behind Data Darbar, Lahore Data Gunj Bukhsh Town
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**Subject: DETERMINATION OF CUSTOMS VALUES OF “REFRIGERATION GASES” UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969; IN VIEW OF ORDER IN REVISION # 02/2026 DATED 06.03.2026.**

Please refer to the subject cited above.

2. Meeting for the determination of customs values of determination of customs values of subject goods under Section 25A of the Customs Act, 1969 in view of **Order-in-Revision No. 02/2026 dated 06.03.2026 (copy enclosed)** will be held on **18-03-2026 at 02:00 PM** in the office of the Director (Customs Valuation), on 7th Floor, Custom House, Karachi.

3. Each participant is requested to kindly bring: -

- i. *Copies of invoices of imports (including GDS, ER, PL, BL, & all related imported documents each GD-wise) during last one year 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 one year showing the value of item in question, each GD-wise.*
- iv. *Copies of Sales Tax Invoices issued during last one year 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, each GD-wise.*
- v. *Latest price catalogue issued from manufacturer.*
- vi. *Manufacturer's discount schedule if any.*
- vii. *Copies of export GDS of manufacturer.*
- viii. *Any other supporting documents.*

4. Other relevant documents like test report, representative samples and proposed working in support your contention so that the meeting is purposeful and the issue is decided quickly.

5. Trade bodies, representative associations and Chambers of Commerce are further requested to circulate this Notice amongst their respective honorable members and invite them on our behalf to attend the meeting for the maximum stakeholders' participation.

*Note: it would be appreciated if the documents required in Para (3) are provided both in hand and soft copies 24 hours before the scheduled meeting.*

**Encl. (As above)**

(Dr. Jahangir)

Deputy Director (Group-II)

**Note:** If it is not feasible for stakeholders located outside Karachi to attend the meeting in person, they may participate **online via Zoom** using the **Zoom ID: 87950214067** with **Passcode: 123123**. Participants intending to join the meeting via Zoom are requested to **inform this office at least one day prior to the scheduled meeting** to facilitate their participation through online session.

**Copy to:**

1. The Director, Directorate General of Customs Valuation, Karachi.
2. The Collectors of Customs, Collectorate of Customs (Appraisalment), East/West / SAPT / Port Muhammad Bin Qasim and JIAP, Karachi.
3. The Additional Director, Directorate General of Customs Valuation, Karachi.
4. The Webmaster, Federal Board of Revenue, Islamabad for uploading on FBR website as notified vide this Directorate's Public Notice No. 1/2025 dated 03.11.2025.
5. Notice Board.



GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL OF CUSTOMS (VALUATION)  
CUSTOM HOUSE, KARACHI  
Phone: 021-99214123

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File No. DG(V)Val.Rev/02/II/2026/170

Dated: 06-03-2026

Order in Revision No. 02 /2026

**Subject: Order in Revision under Section 25D of the Customs Act, 1969 in petitions filed against Valuation Ruling No. 2033/2026 dated 07.01.2026 pertaining to Refrigeration Gases in bulk & retail packing**

- This copy is granted free of charge for the private use of the person to whom it is issued.
- An appeal against this Order-in-Revision lies to the Appellate Tribunal, Customs having jurisdiction, under Section 194-A of the Customs Act, 1969, within stipulated period as prescribed under the law.
- A copy of appeal, if filed, should simultaneously be sent to this office for information and record.

S. No.	Petitioners
1.	M/s. Atee & Co, C/o Franklin Law Associates. (Revision Petition No. 112 of 2026 dated 21.01.2026)
2.	M/s. S.A.K Industries, C/o Franklin Law Associates. (Revision Petition No. 113 of 2026 dated 21.01.2026)
3.	M/s. Saqib Enterprises, (Revision Petition No. 114 of 2026 dated 26.01.2026)
4.	M/s. Nile Trading, (Revision Petition No. 115 of 2026 dated 26.01.2026)
5.	M/s. Abdullah Enterprises, (Revision Petition No. 116 of 2026 dated 26.01.2026)
6.	M/s. Delite Refrigeration Concern, (Revision Petition No. 118 of 2026 dated 04.02.2026)
7.	M/s. Luek Corporation, (Diary No. 100 dated 04.02.2026)
8.	M/s. Talha Enterprises, (Diary No. 101 dated 04.02.2026)
9.	M/s. Katys, (Diary No. 121 dated 02.02.2026)
	VERSUS
10.	The Director, Customs Valuation, Karachi
11.	Date(s) of Hearing: 09.02.2026
12.	Date of Order: .02.2026



**ORDER**

The revision petitions filed under Section 25D of the Customs Act, 1969 ("the Act"), against customs values determined under Valuation Ruling No. 2033/2026 dated 07.01.2026, ("the impugned Ruling") were filed by the petitioners as mentioned above.

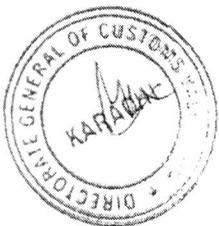
2. Brief facts of the case are that the customs values of refrigeration gases in bulk & retail packing (hereinafter referred to as "the goods in question"), were re-determined vide impugned Valuation Ruling No. 2033/2026 dated 07.01.2026, by the Directorate of Customs Valuation Karachi in supersession of an earlier Valuation Ruling No. 1918/2024 dated 20.11.2024.

3. The petitioners, M/s. Atee & Co and M/s. S.A.K Industries argued that these values are higher than the actual transactional values. The petitioners challenged the veracity of the said determination mainly on the following grounds:

- a) The impugned valuation ruling is legally flawed as it disregards the mandatory sequential application of valuation methods prescribed under Section 25 of the Customs Act, 1969. The Directorate rejected the declared transaction value under Section 25(1) without confronting the importers, without recording cogent and legally sustainable reasons and without establishing any misdeclaration, collusion or abnormality in the transaction. Furthermore, despite the availability of values of the identical goods, the valuation method under Section 25(5) was arbitrarily ignored and the department mechanically resorted to Section 25(6). Judicial pronouncements, including *Sadia Jabbar v. Federation of Pakistan (PTCL 2014 CL 537; 2018 PTD 1746)* and subsequent reported cases, unequivocally mandate strict sequential application of valuation methods. The impugned ruling being contrary to settled law is therefore liable to be set aside.
- b) The impugned valuation ruling was issued without associating stakeholders, including the petitioner, in the valuation proceedings and without providing a meaningful opportunity of hearing or representation. The rejection of declared values without confrontation and without affording an opportunity to explain price variations constitutes a clear violation of audi alteram partem and statutory safeguards embedded in Section 25. The entire exercise thus stands vitiated on account of procedural impropriety and denial of due process.
- c) That the Directorate unlawfully invoked Section 25(6) relating to similar goods without satisfying the statutory requirements of strict comparability. The ruling failed to disclose which specific goods were treated as similar, from which GDs or import periods the data was extracted, whether the imports were contemporaneous and whether adjustments for commercial level, quantity, contractual terms, brand, origin or specifications were made as required under Rules 118(1) & (2) of the Customs Rules, 2001. In absence of transparency, disclosure, and objective data-driven analysis, the alleged comparable data remains opaque and unverifiable. Such mechanical reliance on vague and stereotyped observations renders the impugned ruling arbitrary, non-speaking and legally unsustainable.
- d) That the impugned ruling imposed unrealistic and non-competitive customs values that are inconsistent with prevailing global market trends for the goods in question. The abrupt and excessive enhancement of customs values, without objective economic analysis, artificially inflates landed cost, making lawful import commercially unviable. Such distortion is likely to encourage smuggling and parallel markets, ultimately resulting in revenue loss to the national exchequer rather than protection thereof.

4. The petitioner, M/s. Saqib Enterprises, M/s. Nile Trading and M/s. Abdullah Enterprises in its written petition, challenged the Customs Values of Valuation Rulings for the items at S. No. 01, 03 and 04 being higher than actual transaction value and argued as under:

- a. That the customs values determined for refrigeration gas R-22 at serial No. 04 of the impugned valuation ruling in respect of Mexican and Chinese origins are excessively high and do not reflect the prevailing international market values. Global prices of R-22 have declined sharply due to the introduction of environmentally friendly alternatives; however, the impugned valuation ruling has failed to take this well-established international trend into account. The import prices declared by the petitioner are genuine and supported by documentary evidence.
- b. That the sudden and abnormal increase in customs values for refrigerant gases has been determined without proper market analysis, stakeholder consultation and consideration of recent import data. The impugned valuation is inconsistent with current trade realities, as it discourages documented trade and creates distortion in fair market competition. A review based on the last two years' import data is necessary to ensure a realistic and sustainable valuation.



- c. That the customs values for Chinese-origin refrigerant gases have been determined without proper consideration of contemporaneous import and clearance data of identical or similar goods imported during the relevant period at lower values. This omission renders the valuation arbitrary, excessive and inconsistent with prevailing market realities and the sequential valuation methodology prescribed under the Customs Valuation Rule.
- d. That the Directorate has failed to give due weight to genuine and contemporaneous transaction values of the goods in question imported from China, which are supported by verifiable import documents. The enhancement imposed under the impugned valuation ruling is contrary to Section 25(1) of the Customs Act, 1969, which mandates acceptance of declared transaction value unless specific legal grounds for rejection exist.
- e. That no meaningful opportunity of hearing was afforded to the petitioners/stakeholders to present evidence before the issuance of the impugned Valuation Ruling, in violation of the principles of natural justice.

5. The petitioners, M/s. Delite Refrigeration Concern, M/s. Katys, M/s. Luck Corporation & M/s. Talha Enterprises in their written petitions, assailed the allegedly higher customs values of the goods in question imported from China as determined in the impugned Valuation Ruling mainly on the following grounds:

- a. That the customs values determined under impugned valuation ruling for the goods in question of Chinese origin do not correspond with prevailing transactional/import data. Evidence indicates that prices for certain gases (e.g., R-22 and others) are lower or stable in the international market, whereas the ruling reflects higher values, leading to arbitrary valuation inconsistent with market realities.
- b. That the impugned valuation ruling was issued without meaningful consultation with stakeholder.
- c. That the impugned valuation ruling overlooked actual market conditions of specific gases sourced from China including decreases in prices of gases such as R-22 and R-600 and temporary quota-driven increases in others (R-134a, R-32, R-410A, R-407). The impugned valuation ruling failed to differentiate between gas categories and ignored anticipated post-quota price normalization rendering the valuation exercise flawed.
- d. That the customs values determined for refrigerant gases of Chinese origin do not reflect actual transaction values, as export-quota limitations and post-Chinese new year market closures prevented the availability of updated pricing at the relevant time; consequently, prices fixed prior to quota allocation were relied upon, which are not truly representative of the prevailing market conditions.
- e. That the prices of refrigerant gases (including R-600 and R-22) from Chinese origin have declined compared to previous valuation periods. The enhanced valuation disregards these origin-specific market trends and departs from historical revision practices, resulting in higher customs values.



6. The hearing for this case was conducted on 09.02.2026. The representatives of the petitioners reiterated the arguments as narrated in preceding paras. Moreover, M/s Franklin Law Associates, representatives of M/s. Atee & Co. and M/s. S.A.K Industries reiterated the grounds set forth in the petitions on record. They contended that the impugned valuation ruling is unlawful for violating the mandatory sequential application of valuation methodology prescribed under Section 25 of the Customs Act, 1969, as the declared transaction value was rejected without confrontation, lawful justification or proof of misdeclaration and Section 25(6) was invoked despite the availability of identical goods under Section 25(5), contrary to settled judicial principles including *Sadia Jabbar v. Federation of Pakistan*. They further contended that stakeholders were denied a meaningful opportunity of hearing during the determination process and that reliance on "similar goods" was made without disclosure of contemporaneous data or statutory adjustments required under Rules 118(1) & (2) of the Customs Rules, 2001, rendering the ruling arbitrary, non-speaking and based on unrealistic values inconsistent with prevailing international market trends.

7. The Directorate furnished comments to the arguments submitted by the petitioners in the case, and they rebutted the petitioner's contentions on following grounds:

- a) The valuation methods were applied sequentially and lawfully. Section 25(9) of the Customs Act, 1969 was invoked only after examination of preceding methods. The determination is consistent with statutory provisions and judicial precedent.
- b) Regarding opportunity of hearing, a duly notified stakeholder meeting was conducted on 11.12.2025. The petitioners were afforded opportunity to present submissions and documentary evidence but they failed to do so.
- c) That the impugned valuation ruling was issued after due consultation and examination of prevailing import trends and data, mere dissatisfaction with re-determination does not render the exercise arbitrary.
- d) That the impugned valuation ruling clearly records that all methods under Section 25 of the Customs Act, 1969 were examined sequentially. The transaction value method under Section 25(1), identical goods under Section 25(5), similar goods under Section 25(6), deductive and computed methods under Sections 25(7) and 25(8) were examined before recourse was taken to Section 25(9) of the Customs Act, 1969. Moreover, the import data reflected refrigeration gases imported both in bulk form through ISO tanks and in cylinders. Bulk imports and cylinder imports represent materially different commercial levels, involving variations in quantity, freight structure, packaging and distribution. Since refrigeration gases are commercially supplied to end users predominantly in cylinders, strict comparability under Section 25(6) of the Customs Act, 1969 read with Rule 118 was not feasible without substantial adjustments. In view of such commercial variations and limitations in achieving strict comparability, the determination under Section 25(9) was lawfully undertaken by adopting reasonable means consistent with Section 25, thereby adhering to the statutory hierarchy.
- e) The valuation exercise was based upon prevailing import trends, available import data, and indications of under-invoicing reflected therein. During the stakeholder meeting, M/s Kaghan Chemicals submitted that international prices were on the higher side and requested issuance of a valuation ruling accordingly. The available import data reflected higher invoice values in several instances, indicating discrepancies in declared values across imports. In contrast, the petitioners failed to submit any documentary evidence to substantiate their claimed transaction values.



8. The written reply and contention of the petitioners have been examined. The view of the Directorate has also been considered. In consideration of factual and legal points raised in written and verbal discussion the following position of the case has emerged.:

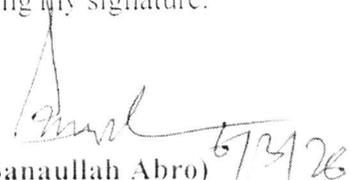
- i. Regarding the contention of the petitioners that the impugned Valuation Ruling was issued without affording a meaningful opportunity of hearing to the stakeholders to present their input, however, the Directorate held a meeting with all major stakeholder but no documentary evidence was provided by the importers in support of their contentions. It is, therefore, held that petitioners' argument regarding lack of meaningful opportunity of hearing is without any basis.
- ii. The petitioners contended that the Directorate unlawfully rejected the petitioners' declared transaction values without providing cogent reasoning, however, the Directorate did not accept the transaction values due to marked variation for same type of goods from the same origin. The customs values were determined under Section 25 (9) read with Section 25 (6) of Customs Act, 1969. However, scrutiny of import data of relevant period revealed that customs values determined for subject items at various serials of the impugned Valuation Ruling were found not based on actual import data of representative similar goods. The value of R-125, R-32, R-410A and R-134A were determined higher than the value of similar and identical goods not fulfilling the requirement of Section 25 (6) of the Customs Act, 1969. Such determination of values is expressly prohibited under Rule 110 of Customs Rules, 2001.

- iii. Further, scrutiny of the values determined and the import data of identical goods revealed that in case of multiple items at various serials of the impugned Valuation Ruling values so determined are not based on actual transactional values of similar goods at same commercial level and at same time. For example value for R-600A, R-404 and R-22 for China origin are determined on the basis of smaller quantity not at same commercial level. Therefore, the values so determined are not in accordance with the condition as given in provision of Section 25 (5)(a) of the Customs Act, 1969.
- iv. The prices of refrigeration gases are highly sensitive to market demand and to quantities purchased with high-volume purchases significantly lowering the cost per unit. The prices of the item also varies in regional market, such factors have not taken into account while determination of valuation of impugned goods.

9. In view of the foregoing legal infirmities and not taking into account the condition for determination of value as provided under provision of Section 25(5)(a) of the Customs Act, 1969, the values so determined vide Valuation Ruling No. 2033 dated 07.01.2026, are therefore, rescinded with the directions to the Directorate to conduct a exercise and determine Customs values of impugned goods afresh preferably within three weeks in strict adherence to valuation methods provided in Section 25 of Customs Act, 1969 and relevant rules. Till the issuance of the new Valuation Ruling, the subject goods shall be assessed on Valuation Ruling No. 1918/2024 dated 20.11.2024, however, if the declared transactional values are higher than the values provided in Ruling No. 1918/2024 dated 20.11.2024, the same shall be accepted.

10. The instant petitions filed in terms of Section 25D of the Customs Act, 1969 are accordingly disposed of in above terms.

11. Certified that this judgment consists of five (05) pages, each page bearing my signature.

  
(Sanullah Abro)  
Director General

**Registered Copy:**

**Petitioners**

1. M/s. Atee & Co, C/o Franklin Law Associates, (Revision Petition No. 112 of 2026 dated 21.01.2026)
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8. M/s. Talha Enterprises, (Diary No. 101 dated 04.02.2026)
9. M/s. Katys, (Diary No. 121 of 2026 dated 02.02.2026)

**Distribution to:**

1. The Member Customs (Policy/Operations), Federal Board of Revenue, Islamabad.
2. The Director General, I & I R & A (Customs), FBR, Islamabad.
3. The Director General, PCA & Internal Audit, Custom House, Karachi.
4. The Chief Collector Exports/Appraisalment, Custom House, Karachi.
5. The Chief Collector of Customs Appraisalment, Punjab / KPK / Baluchistan,
6. The Director, Directorate of Customs Valuation, Lahore/ Peshawar / Quetta.
7. All Additional Directors / Deputy Directors / Assistant Directors, Customs Valuation Karachi.
8. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WEBOC Database System.
9. The Revision Section, Customs Valuation, Karachi
10. Guard File.

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