



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



C. No. Misc/3/2009-I/672

Date: - 27.08.2026

MEETING NOTICE

Subject: **RE-DETERMINATION OF CUSTOMS VALUE FOR "LUBRICATING OIL" UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

Kindly refer to the above subject.

2. The Directorate General of Customs Valuation Karachi has initiated an exercise for the re-determination of customs values of subject goods notified vide **Valuation Ruling No. 1836/2026 dated 08.12.2026**. This exercise has been undertaken in accordance with the provisions of Section 25A of the Customs Act, 1969, with the objective of ensuring fair, transparent, and up-to-date assessment of customs values in line with prevailing international market trends.

3. The meeting has been scheduled on **07.09.2026 at 02:00 pm** in the Conference Hall, 7th Floor, Custom House, Karachi. The meeting will be chaired by the Director/Additional Director, Directorate General of Customs Valuation Karachi. All relevant stakeholders, including importers, representatives of trade bodies, and other concerned parties, are invited to attend the meeting. The Stakeholders are also requested to bring along their written submissions, duly supported by documentary evidence such as:

- Import invoices and Goods Declarations (GDs).
- Copies of Letters of Credit (LCs) or contracts.
- International price or references.
- Manufacturer/exporter price lists or catalogues.
- Market survey data, if available.
- Any other supporting documents.

4. The purpose of this meeting is to review all relevant market information and trade data to facilitate the re-determination of customs values in a fair, equitable, and evidence-based manner. Stakeholders' participation and cooperation in providing accurate data and constructive input will assist the Directorate in finalizing values that reflect prevailing market conditions and maintain transparency in the valuation process. It is, therefore, requested that all concerned stakeholders ensure their presence in the meeting on the scheduled date and time, along with the requisite documents and written submissions. Non-attendance shall be deemed as having no objection to the proceedings.


(Shahrulh Akhlaq Siddiqui)
Assistant Director

Note: If it is not feasible for stakeholders located outside Karachi to attend the meeting in person, they may participate online via Zoom. 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 in the online session.

For confirmation and coordination, please contact: 021-99214144.

Copy for information to:

1. The Director, Directorate General of Customs Valuation, Karachi.
2. The Additional Director, Directorate General of Customs Valuation, Karachi.
3. 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.
4. Notice Board.

TO:

1	The Chairman, FPCC&I Federation House , Main Clifton, Block-5, Abdullah Shah Ghazi Road, Clifton, Karachi. - 75600	2	The President of Karachi Chamber of Commerce and Industry, Aiwan-e-Tijarat Road, Karachi
3	The President of Islamabad Chamber of Commerce & Industries, Islamabad.	4	The President of Lahore Chamber of Commerce & Industries, Lahore.
5	The President , Quetta Chamber of Commerce & Industry, Chamber Building, Zarghoon Road, Quetta.	6	The President , Gujranwala Chamber of Commerce & Industries, Aiwan-e-Tijarat Road, Gujranwala.
7	The Chairman , All Pakistan Customs Agents Association (APCAA), Room No. 7 & 8, Bombay Plaza, Mazzanine Floor, Bchri Road, Opp. New Custom House, Kharadar, Karachi-74000.	8	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.

9	M/s All Pakistan Lubricants Dealers Association, F-4, Shoe Market Building, Opp: Bagh-e- Halar Hospital, Nishter Road, Karachi	10	M/s All Pakistan Importer and Trader & Trader Forum, Adj. Bank Al-Habib, Garden West Branch, Nishter Road, Garden, Karachi
11	M/s Lubricants Business Society of Pakistan, Room # 35, 1 st Floor, PRD Building 7-B, Korangi Industrial Area, Adjacent NRL, Karachi	12	M/s Qazi Customs Clearing Agency, M.8-11, NWR Plaza, Khyber Super Market, Cantt. Peshawar.
13	M/s All Pakistan Lubricant Importer & Traders Forum, Suit # 204, P.E.C.H.S Complex, Block-2, Sharah-e-Qaideen, Karachi	14	M/s Mal Pakistan Limited, D-46, Block-5, KDA Scheme No.5, Clifton Karachi.
15	All Pakistan Lubricant Importers and Traders Forum, Shop No. 20, Fatima Jinnah Girls College, Nishter Road, Garden West, Karachi	16	M/s NRZ Trade Linkers, 25, Cantonment Commercial Complex, Fakhr-e-Alam Road, Cantt. Lahore.
17	M/s Sales Tax Consultants (STCD), Karsaz Town House No. 2, Plot # FL-12, Block-5KDA Scheme No.5, Kehkashan, Clifton Karachi	18	M/s Castrol Pakistan (Pvt) Ltd, 3 rd Floor, Bahria Complex, 24, M.T. Khan Road, Karachi.
19	M/s All Pakistan Lubricant Importer & Traders Forum, 6-A/1, Link MM Alam Road, Gulberg-3, Lahore	20	M/s Orient Energy Systems (pvt) Ltd, Plot No. 16, Sector-24, Korangi Industrial Area, Sector-24, Karachi
21	M/s Burraque Oil Mills, T-84, Site Area, Near Nara Jail, Hyderabad.	22	M/s Khushgavar Impex, 43-44, Campus Colony, Johar Town, Lahore.
23	M/s Impact Marketing, 92, Habib House, Peco Road, Township, Lahore.	24	M/s Kenlubes Petroliums, Plot No.11, Sector 23, Korangi Industrial Area, Karachi.
25	M/s Imran Oil Traders, 19-20, Fatima Jinnah Girls College, Nishter Road, Karachi.	26	M/s Jamal Associates, Room No.C-8, Lamsy Arcade, 3 rd Floor, Fakhr-e-Alam Road, Cantt. Lahore
27	M/s Golden Lubricants (Manufacturers), Z/6 S.I.T.E, Karachi.	28	M/s Kenlubes Petroliums, Office No. 1111, 11 th Floor, Eden Heights, Jail Road, Lahore.
29	M/s Sohail Azhar, M/s International, Amin Chamber, 89-Badami Bagh, Lahore.	30	M/s Al-Khair Traders, Office No. 52, Street No. 5, Nishter Road, Peshawar.
31	M/s Farooq Autos, KMC Market, Office No.40, Murad Khan Road, Karachi.	32	M/s Bismillah Lubricants, OPV Police Station B Division Sragodha Road.
33	M/s Techno Lube Marketing, 204, PECHIS, Community Auditorium & Complex, Shakra-e-Quaideen, Block-2, Karachi.	34	M/s Imran Ali Lubricants, Makuana Bi Pass Chowk 3 K.M Lakhuaana 210-RB Khurrianwala.
35	M/s Ghulam Haider & Brothers, House No. 7, Bahadur Yar Mang Road, Karachi.	36	M/s Petrocel (Pvt) Ltd. Suite # 401, Parsa Tower 31-1-A PECHS, Block 6, Shakra-e-Faisal, Karachi.
37	M/s Nasira Raza, M/s S.R. Enterprises, Shop No. 3, Ejaz Mansion, 9-12, D/A SMCHS Karachi.	38	M/s Lucky Cement Ltd. 6-A Muhammed Ali Housing Society Gulshan-e-Iqbal, Karachi.
39	M/s Petro Tech International, 53-A, School Road, F-71, Islamabad	40	M/s Indus Motor Company Limited, 14 Bangalore Town Housing Society Main Shahrah-E-Faisal, Karachi.
41	M/s Mohsin Petroleum Products, 2-Ghaffar Building, Nawab Muhabbat Khanji Road, Lee Market, Karachi.	42	M/s Karachi Lubricant Pvt Ltd, Plot No 11 Sector 23 Korangi Industrial Area, Karachi.
43	M/s Base Enterprises, Opp: Khairpur House, Pakistan Quarters, Nishter Road, Karachi	44	M/S Lubritech Trading Company, 202 Syeda Chamber Sb-4 Block 13-C Gulshan-E-Iqbal, Karachi.
45	M/s G.R. Brothers, 4656-4657-A, Gawalmandi, Rawalpindi.	46	M/s General Petroleum (Private) Limited, Plot No.395/396 Sector I-9/3, Industrial Area Islamabad.
47	M/s Qundhar Enterprises, 1 st Floor, Manzoor Auto Market, Badami Bagh, Lahore.	48	M/s Chevron Pakistan Lubricants (Pvt.) Limited, 1st Floor State Life Building no. 11 Abdullah Haroon Road, Karachi.
49	M/s Lubrizone Marketing, 18-Mezzanine Floor, Falaknaz Tower, Opp: Jinnah International Airport, Karachi.	50	M/s Intertrade Distributors (Private) Limited, 80 Chambers Of Commerce Building Nicol Road, Karachi.
51	M/s IG Magz, NP-5/11, Kundan Street, Khajoor Bazar, Karachi.	52	M/s AA Lubricants (Privte) Limited, Hilux Building Opposite Patwarkhan Circular Road Badmi Bagh, Lahore.
53	M/s H.M. Traders, F-996, Gari Khatta, Dinal Shah Ka Pir, Hyderabad.	54	M/s Petromin Pakistan (Pvt) Ltd, OFFICE 1, 4 th Floor Kingson Mall 9/A Block-K Main Boulevard Gulberg-II, Lahore.
55	M/s Hascol Petroleum Limited, The Forum, 1 st Floor, Suit No. 101/1-04-20, Khaaban-e-Janii, Block-9, Clifton, Karachi	56	M/s Momin & Sons (Pvt.) Limited, Shop No.18 2 nd Floor Kauser Center Badami Bagh, Ravi Town, Lahore
57	M/s Tropical Traders, F-276, S.I.T.E., Karachi.	58	M/s GSA Pakistan (Private) Limited, C-5/5 B-1 Street No.19 Main Khayaban-E-Jami Punjab Colony Karachi.
59	M/s Orient Energy Systems (Pvt) Ltd., Plot No.16, Sector-24, Korangi Industrial Area, Sector-24, Karachi.	60	M/s Wazir Oils (Private) Limited, 52-General Bus Stand Badami Bagh, Ravi Town Lahore
61	M/s A.A. Brothers, 1 st Floor, Alshams Market, Badami Bagh, Lahore	62	M/s Syed Autos (Private) Limited, Office No.20-A Al-Asif Square Super Highway Karachi East Gulshan Town
63	M/s Naseem Autos, 20/5, LMC Market, Badami Bagh, Lahore	64	M/s Pioneer Automotives (Private) Limited, Behind Sui Gas, Transmission Office, Main Sheikhpura Road, Gujranwala Khiali Shahpur
65	M/s Paragon Enterprises, BO 115, 1 st Floor, Kohinoor Electronic Centre, Abdullah Haroon Road, Karachi.	66	M/s Lala Jee Lubricants (Private) Limited, LG 11, Autocentre Phase 1, Badami Bagh Lahore, Lahore Data Gunj Bukhsh Town
67	M/s Indus Motor Company Ltd, 14, Bangalore Town Housing Society, Main Shakra-e-Faisal, Karachi.	68	M/s Future Lubricants (Private) Limited, 3 Mumtaz Bakhtawar Auto Market, Badami Bagh, Lahore, Lahore Data Gunj Bukhsh Town
69	M/s Mateen Agencies, 3-Ghaffar Building, Mahboob Khawaja, Lee Market, Karachi.	70	M/s Anwar International (Pvt) Ltd, Office No. 4, Ground Floor, Golden Heights, Opp. Custom House, Karachi
71	M/s Afnan International, Amin Chambers, 89-Badami Bagh, Lahore.	72	M/s Urooj Autos (Pvt.) Limited, Shop # 7, Tibet Center, Plaza Square, M.A. Jinnah Road, Karachi South Saddar Town
73	M/s Naeem Traders, House No. 305, Furganabad, Sabzi Mandi No.2, New Town, Karachi.	74	M/s HE Petroleum (Pvt.) Limited, Plot No E-20, Office No 109 Dehdi Business Avenue, Site Karachi, Karachi West Site Town
75	M/s National Ragent Lubricants, House No.A-124, Block-A, KDA-I, Officers Society, Karachi.	76	M/s Johar Traders (Pvt.) Limited, 196 A-3, Gulberg-III, Lahore, Lahore Gulberg Town.
77	M/s Petro Tec International, 5-C1, Gulberg-III, Lahore.	78	M/s Al-Masood & Company (Pvt.) Limited, Office No. 7 & 8 Highway Trade Centre., Main Super Highway, Sector 1-A, Scheme No. 33, Malir Gadap Town
79	M/s Abid Sons, Suite No.1, 23-E,9- Commercial Street, phase-IV, DHA Karachi.	80	M/s Mohsin And Company (Pvt.) Limited, Suite No. 604 6th Floor Doctor's Inn Building, 3-A 1/2 Nazimabad, Karachi, Karachi Central North Nazimabad Town
81	M/s Emirates National Lubricants, 4-Nara Heights, Business Recorder Road, Karachi.	82	M/s. Sundar Trade & Industry Association, 12 Commercial Area, Sundar Industrial Estate, Sundar Raiwind Road, Lahore. 042-35297400-01-02