

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

C. No. Misc/12/2023-I/671.

Date: - 27.08.2026

MEETING NOTICE

Subject: RE-DETERMINATION OF CUSTOMS VALUE FOR "ALMONDS" 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 re-determination of the Customs values of the subject goods, which were earlier notified vide **Valuation Ruling No. 1927/2024 dated 05.12.2024**. The said Valuation Ruling was subsequently rescinded vide **Order-in-Revision No. 15/2026 dated 01.06.2026**.

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 **08.09.2026 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, Bohri 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. Karyana Merchants Association, Office No 16, First Floor, Hussain Centre, Daryal Street, Jodia Bazar, Karachi.	10	M/s. Karyana Merchants Association, Office No. 6, 2nd Floor, NR-05/92, Virjee Street, Jodia Bazar, Karachi.
11	M/s Imtiaz Provision Store, Z-459, Chotti Market Commercial Area, Bahadurabad, Karachi East Gulshan Town	12	M/s MA Enterprises, Office No. 102 First Floor, New challi karachi, Abdullah Square, Karachi South Saddar Town
13	M/s Qasim Enterprises, House No 87, sector 4D Mohalla Islam Nagar, Orangi Town, Karachi West, Orangi Town	14	M/s ABS Industries, Flat No: 33, Al ameen Park, Lahore, Lahore, Lahore.
15	M/s Shalimar Food Industries, Shop No.30, Khawaja Block, New Ghalla Mandi Vehari Road, Multan Cantt. Mumtazabad Town	16	M/s Abdul Wali Traders, Jeff Height, F10, Gulberg 2 Lahore, Lahore, Gulberg Town.
17	M/s Dhirani Trading Co., 237 Flr.2, Al Rehman Trade Ctr. Main Shahrah-E-Liaquat New Challi, Krachi	18	M/s Shireen Corporation, Shop No 797, Street Aurang Zab, Modian, Bahian,, Lahore Data Gunj Bukhsh Town
19	M/s Abubakar Enterprises, Shop No. V-552 Sauri Gali (Namkari Bazar), Rawalpindi	20	M/s Abbas Brothers, Flat No: 33, Al ameen Park, Lahore, Lahore, Lahore
21	M/s Aryana Trading Co, Mall Road Chaman	22	M/s Haji Pir Mallah Khan And Haji Zahoor U Din Traders And Clearing Agency, Rustam Bazar Wana, South Waziristan Wana
23	M/s Rafiq Trading Company, Room No-1 First Floor Naveed Plaza, Zeera Gali, Munsafi Road Munsafi Road . Quetta	24	M/s Shawal Custom Clearing Agency, Bypass Road, Wana, South Waziristan, South Waziristan Wana
25	M/s Muhammad Ismail Trading Company, Shop No 1, Power House Road, , Killa Abdullah Chaman	26	M/s Global Traders, Office No. M-16, Mezzanine floor, Jilani Center, Near, Near Merewether Tower, Karachi South
27	M/s Bakht Mohammad And Brothers, Shop No.10, Haji Bawal Market Boghra Road, Chaman, Killa Abdullah Chaman	28	M/s Koh-E-Noor Traders, Shop No 04, Main Bazar Wana, Bakhan Market Distt, South Waziristan Wana
29	M/s Kheyali Aryub Traders, Office No. 1, 3rd Floor, Al Hayat Medicine Market, Namak Mandi, Peshawar Peshawar	30	M/s Asif Enterprises, Office No 604, 6th Floor, Arooj Center, Farid Kot Road, Lahore
31	M/s Ali Ullah Trading Company, Durani Plaza, Kandhari Bazar, Chaman, Killa Abdullah Chaman	32	M/s Classic Enterprises, Suite # 688, Sector 11-A, Orangi Town, Karachi West Orangi Town
33	M/s Adnan Ali Enterprises, Office No 88, Qoumi Market, Torkham, Khyber Landikotal	34	M/s Mughal Traders, Suite No 47, Orangi Town, Sector-11D,, Karachi West, Baldia Town.
35	M/S Abdul Jabbar And Co. Mall Road Chamman	36	M/s Sky Link Enterprises, Office No. UG60, Big City Plaza, Gulberg, Lahore, Gulberg Town.
37	M/s Abdul Nasir & Company, Flat No-2, Al-Saudia Plaza, Munsafi Road Quetta, Zarghoon Town	38	M/s Noble Enterprises, Suite # 688, sector # 11/A, Orangi Town, Karachi West, Orangi Town.
39	M/s Paradise Food, Plot#04 Hall#01, 09Km, Sheikhpura Road, Sheikhpura Muridke	40	M/s Faridullah Khan Agriculturist, Nawana Shehre Mohallah Zafar Abad Colony
41	M/s Dastagir Enterprises, H, Saraib, Road, Quetta, Quetta.	42	M/s Unique Enterprises, G/6, Office G/81, Block 8, Scheme, Main Clifton Road, Karachi South Saddar Town
43	M/s Azar Shinwari Enterprises, Office no 4 2nd Floor Haji, Zulfiqar Building Pak Afghan Border, Torkham, Khyber	44	M/s Global Trading, Suite # 405, 4th Floor, Uni Center, I.I. Chundrigar Road, Karachi South, Karachi South.
45	M/s Haji Habibullah Haji Mehmood & Company, Office No :497, Saqatan Bazar, Chaman, Killa Abdullah Chaman	46	M/s Ziz Wazir Logistics, Ziz Wazir logistics, Ashraf khel road wana, Bazaar, Tehsil, wana, South Waziristan Wana
47	M/s Mir Wais And Brothers, Haji Ahmed Centre, Fatima Jinnah, Road, Quetta Zarghoon Town	48	M/s Harmain Enterprises, Plot No 211, Sheet 20, Block-C,Urdu Bazar, Sher Shah, Karachi West
49	M/s Best Way International, House No 47, Orangi Town, Sector 11D, Karachi West	50	M/s White Gold Traders, Office No M-15, Mezzanine Floor, Jilani Center, Merewether Tower, Karachi, Karachi South
51	M/s Shah Industries, Office No 318, 3rd Floor Arooj Center, Farid Kot Road, Lahore	52	M/s Raig Moon Traders, Office no 1, Haji Shamrooz khan Building, torkham, Khyber Landikotal
53	M/s Siddiq Impex, Room No 21 2nd Floor, Gul Haji Plaza, Tahkal, Peshawar	54	M/s Ghaffar Impex, Flat No 9, Shan Square, Garden West, Karachi: West Karachi West.
55	M/s Fakhar Global Trading (Private) Limited: Office # 92, 2nd Floor, Plaza # 15, E11/3 Islamabad, Islamabad Urban	56	M/s Tahir Enterprises, Office No 22, Qomee Market, Torkham, Khyber Landikotal
57	M/s MS Enterprises, Office No.1, Haji Desi Market, Near Nadra Office, Torkham, Khyber Landikotal	58	M/s Al-Khaleej Traders, Shop No. 5, Ground Floor, Plot # 36, 37 & 40 MR-5, Daryalal Street Jodia Bazar, Karachi
59	M/s Pir Muhammad Custom Clearing Agency, Angor Adda, By Pass Road Wana, South Waziristan Wana	60	M/s Selani & Selani Importers & Exporters, Daryalal Street, Jodia Bazar, Karachi
61	M/s RAHEEM & SONS, Shop-4, Arbab Ghulam Ali Road, Corner Arbab Jukat Ali Road, Quetta Chitral Town	62	M/s Hamza Enterprises, Daryalal Street, Jodia Bazar, Karachi
63	M/s Saranullah Ep Company Taftan Traders, Office No.19, Samad Khan Street, Chohannal Road, Quetta Zarghoon Town	64	M/s Anwar Traders, Shop No. H854 Mam Akbari Mandi, Lahore
65	M/s Perfect Traders, House # 2/839, Karachi Dak Khana, Liaquatabad, Karachi, Karachi Central, Karachi Central	66	M/s Al-Yousaf Traders, N.P, 12/99, Hussain Center, Daryalal Street, Jodia Bazar, Karachi
67	M/s Diamond Taste & Health, Akbar Building, First Floor, Namak Mandi Pakistan, Peshawar	68	M/s Sharf-Ud-Din Paracha & Co, Branch Office, Yousuf Manzil First Floor Jodia Bazar, Karachi West
69	M/S Javed Aslam Importer And Exporter, P-65, Gole Karyana Karkhana Bazar, Gole Karyana, Lyallpur Town Faisalabad	70	M/S. Zaitoon Industry, Block A, Main Industrial Area, Beside Red Minar Masjid, Bara District, Khyber Bara
71	M/S. Azuan Natural, F 498 A, Site, Karachi, Karachi West Site Town	72	M/S. Shamim Liaqat Food & Beverages (Private) Limited, Plot No.27, Maitla Town Near Loharan Wali Chakki, Suraj Kund Road, Mumtazabad Town, Multan Cantt.
73	M/S. Moverz Enterprises, C-1, Haider Chamber, Jodia Bazar, South Saddar Town, Karachi.	74	M/S. United Food Group, Shop No. 5-A, Waqar Centre, Mr-6/50-51 Plot No. 6 Rambharti Street, Jodia Bazar Karachi, Saddar Town, Karachi South.
75	M/S. Chinar Food Industry, MR-12, Near Adam Masjid, Verjee Street Jodia Bazar, Karachi South	76	M/S. Ghazali Impex, Shop No.30, Khawaja Block, New Ghalla Mandi Vehari Road, Mumtazabad Town, Multan Cantt.
77	M/S. Barkat Foods, Sub Office Mr/574, Near Adam Masjid, Jodia Bazar, Karachi South	78	M/S. Salman Trading Co, Ashraf Road, Near Gilani Market, Peshawar City, Peshawar.
79	M/S. Spateco's, Suit No 215, 2nd Floor, Panorama Centre-1, Fatima Jinnah Road, Karachi South	80	M/S. Rehman Group Of Companies, 944/C Mirza Abdur Rauf Road Sialkot Cantt
81	M/S. Muhammad Zeeshan Paracha, Branch Office, Yousuf Manzil First Floor, Muhammad Feroz Street, Jodia Bazar, Karachi West	82	M/S. New Hashmi Enterprises, Flat No.4, Hashmi Plaza, Fatima Jinnah Road, Quetta.
83	M/S. Arbo Traders, V-436, NA, NASWARI BAZAR, Rawal Town Rawalpindi.	84	Al Fajar Industry, Bara Bazar, Minar Masjid, Near Shah Faisal Hospital, Khyber Bara.
85	M/S. Bestle Food Products Private Limited, Factory Plot No 07 Near, Al-Sheikh Kanta Saraj, Kund Road Rangeel Pur, Mumtazabad Town Multan, Multan Cantt.	86	M/S. Al-Fajar Foods, Main Kalanga Road, New Bypass, Tehsil Bara, Khyber Bara
87	M/S. Khyber Gold Foods, Plot No 2; Farooq Small Industries, Near Red Minar Masjid Bara District, Khyber Bara	88	M/S. Intrepid Trading Company, Office No. 03, Green Market, Airport Road, Green Chowk, Mingora.
89	M/S. Azhar Iqbal & Co., M/S. Universal Prime Gate, M/S. SK Enterprise, M/S. Quality Dry Fruits, M/S. Arif Traders, M/S. Abdul Samad Traders, M/S. Hamza Enterprises & M/S. Jan & Company, C/O Franklin Law Associates.		