GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI
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No. Misc/13/2017-V/ /Dir-64. Dated: 28.10.2026

VALUATION RULING NO. 2124 / 2026

1. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
2. The revision petition against this Valuation Ruling can be filed under Section 25D of the Customs Act, 1969, within 30 days before the Director General, Directorate General of Customs Valuation, Karachi.

Subject: **DETERMINATION OF CUSTOMS VALUE OF GLASS LID UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This Ruling supersedes Valuation Ruling No. 2007/2025 dated 14.07.2025.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was scheduled on 12.10.2026.

DIRECTOR CUSTOMS VALUATION KARACHI

3. **Background**: Earlier, the Customs values of Glass Lid were determined vide Valuation Ruling No. 2007/2025 dated 14.07.2025. This Ruling was challenged, vide petitions filed under Section-25D of the subject Act, before the Director General, Directorate General of Customs Valuation, Karachi. However, the petitions were rejected vide Order-in-Review No. 46/2025 dated 10.09.2025. Subsequently, multiple representations from Tariq Glass Industries Limited and the All Pakistan Aluminium Utensils Manufacturers Association (APAUMA), directly as well as through the Federation of Pakistan Chambers of Commerce & Industry (FPCCI), were received over a period of seven (07) months after the issuance of the above-said Valuation Ruling. Therefore, in order to ensure uniformity in valuation and safeguard government revenue, the Directorate initiated proceedings for determination of the customs values of the subject goods under Section 25A of the Customs Act, 1969. Accordingly, notices were issued to the importers and other concerned stakeholders, inviting them to participate in the valuation proceedings and submit relevant documentary evidence, including import documents, invoices, and other information considered necessary for determination of the customs values.

4. **Stakeholders' participation in determination of Customs values**: Meeting for determination of Customs values of the subject goods was held on 12.10.2026. Notices were issued to the relevant stakeholders with the request to attend the meeting and submit relevant documents and evidence in support of their contention. Representatives of commercial importers and local manufacturers attended the meeting and presented their viewpoints. The importers requested downward revision of the existing customs values on the basis of lower invoice values, whereas representatives of the local manufacturing industry sought upward revision of values on the basis of increase in international raw-material prices, conversion costs due to increased energy prices, freight, prevailing import values and Customs values of similar goods. Subsequent

written representations and supporting documents submitted by the stakeholders were also examined during the valuation exercise.

5. **Analysis / Exercise done to determine Customs Values**: A detailed examination of import data for the preceding ninety (90) days was conducted. Accordingly, the 90 days import data, along with the supporting import documents was comprehensively evaluated to determine prevailing price trends. Furthermore, market surveys were conducted in accordance with the prescribed procedure laid down in Office Order No. 17/2014 dated 19.03.2014. The findings of the said survey revealed that the prices of subject items are higher in the local markets.

6. **Method(s) adopted to determine Customs values:** Considering the foregoing, the valuation methods prescribed under Section 25 of the Customs Act, 1969, were examined and applied in their prescribed sequence for determination of the customs value of the subject goods. The transaction value method envisaged under sub-section (1) of Section 25 could not be adopted, as adequate and verifiable information relating to the adjustments contemplated under Section 25(2) was not available for arriving at an accurate transaction value. Thereafter, the identical goods method provided under sub-section (5) of the Section 25 was evaluated. Although the available import data offered certain indicative references, such data was not considered sufficient for reliance because complete and verifiable particulars regarding quality, specifications, quantities, commercial level, and other comparable characteristics were not available. The similar goods method stipulated under sub-section (6) of Section 25 was likewise considered; however, the available references did not provide an adequate basis for determination of value under this method. The deductive value method under sub-section (7) was also explored through market surveys. However, since the subject goods are sold in a wide range of qualities, and prices, and comparable local market prices could not be reliably matched to the imported goods in all cases, this method could not be applied exclusively. Likewise, the computed value method under sub-section (8) was considered but could not be resorted to, due to the absence of authenticated and verifiable information concerning production costs, processing/conversion expenses, and other associated manufacturing costs in the country of exportation. Consequently, after exhausting the preceding valuation methods in sequential order, the customs values of the subject goods have been determined under sub-section (9), read with sub-section (6), of Section 25 of the Customs Act, 1969, by taking into account the most appropriate and reliable information available on record.

7. **Customs values for Glass Lid** hereinafter specified shall be assessed to duty / taxes at the following Customs values:

S. No.	Description	PCT Heading	Proposed WeBOC PCT	Origin	C&F (US$/KG)
1	**Glass Lid without Rim for Cookware of all types (Including Pots, Pans etc.)**	7010.2000	7010.2000.1000	China	1.60
				Other Origins	1.80
2	**Glass Lid with Rim for Cookware of all types (Including Pots, Pans etc.)**	7010.2000	7010.2000.1100	China	1.75
				Other Origins	1.95

8. In cases, where declared values or values in invoice retrieved from the consignment, as the case may be, are higher than the customs values determined in this valuation ruling, the

assessment shall be made on such higher values in terms of sub-section (l) of Section 25 of the Customs Act, 1969 and the same may be referred to this Directorate General.

9. The Valuation Ruling shall be applicable for the descriptions and specifications of goods as mentioned in the aforementioned table. HS Codes are mentioned for illustrative purposes.

10. The Collectorates of Customs shall ensure the implementation of this Valuation Ruling and in case of any anomaly the same may be brought into the notice of this Directorate immediately.

(Tahir Abbas)
Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ Appraisement-West / East / SAPT / PMBQ / JIAP / Enforcement/), Karachi / Hyderabad / (Appraisement / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisement / Enforcement / AIIA), (Appraisement–East / West, Lahore / Faisalabad Appraisement / Enforcement, Sargodha / Enforcement & Appraisement, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisement/ Enforcement), Peshawar / Enforcement, Dera Ismail Khan / Exports (Port Qasim/Custom House, Karachi) / Transit Trade, Karachi.

Copy for information:

1. The Member Customs (Operations / Policy), F.B.R., Islamabad.
2. The Director General, Directorate General of Customs Valuation, Custom House, Karachi.
3. All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
4. The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
5. All Collectors / Directors of respective Collectorates and Directorates.
6. The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system.
7. The Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
8. The Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
9. The Karachi Customs Agents Group, Bohri Road, Karachi.
10. The Webmaster, Federal Board of Revenue, Islamabad.
11. Guard File.