

C. No. Misc/06/2025-II/1139

Dated: 03 -12-2025

VALUATION RULING NO. 2029 / 2025

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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Customs Valuation.
3. The values in valuation ruling shall be treated as minimum benchmark values and shall be applicable to the given description and specification of goods.

Subject: **DETERMINATION OF CUSTOMS VALUE OF AROMA/AROMATIC CHEMICALS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	No earlier Valuation Ruling.
2.	Date of meetings with stakeholders	The meetings with relevant stakeholders were held on 08.07.2025 and 25.11.2025.

Background of the Issue: Several representations were received from the importer, M/s Franscent (Pvt.) Ltd., contending that the subject goods were being under-invoiced and requesting determination of customs values under Section 25A of the Customs Act, 1969. The concerns raised were duly examined, and scrutiny of the import data revealed significant variations between the declared and the assessed values of the subject items. In view of these discrepancies, proceedings for determination of customs values under Section 25A of the Customs Act, 1969 were accordingly initiated.

2. Analysis/Exercise done to determine Customs Values: Meetings for the determination of customs values of subject goods were held on the aforesaid dates that were attended by the relevant stakeholders. Their viewpoints were heard in detail in view for the determination of customs values of the subject goods under Section 25A of the Customs Act, 1969. They were requested to submit relevant import documents to substantiate their contentions.

For the determination of customs values of subject goods, ninety (90) days' data was retrieved and the same was thoroughly scrutinized. Some references of declared values were available.

3. Method(s) adopted to determine Customs values: Valuation methods specified in Section 25 of the Customs Act, 1969, were duly applied in sequential order to arrive at the Customs values of subject goods. The transaction value method as provided in sub-section (1) of Section 25 of the Customs Act, 1969, was found inapplicable due to absence of information as required under sub-section (2) of Section 25 of Customs Act, 1969. Therefore, identical and similar goods value methods provided in Section 25(5) and 25(6) were examined for applicability to determine Customs values of subject goods. However, it was found that the same could not be solely relied upon due to limited imports and different nomenclature used

by importers. Subsequently, market inquiry conducted under Section 25(7) also proved inapplicable as the subject goods being intermediary inputs used in the manufacture of aromatic products were not available in the local market. The computed value method under Section 25(8) was similarly found inapplicable due to the absence of credible information regarding manufacturing costs and associated expenses in the country of export. Accordingly, the customs values of the subject goods have been determined under Section 25(9), read with Sections 25(5) and 25(6) of the Customs Act, 1969.

4. Customs Values for Aroma/Aromatic Chemicals - hereinafter specified shall be assessed to duty / taxes at following Customs Values:

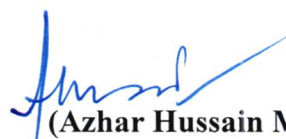
S. No.	Item Description	CAS Nos.	PCT Codes	Proposed PCT for WeBOC	Customs Values (C&F) US\$/Kg	
					China	Other Origins
1	Citronellol	106-22-9	2905.2200	2905.2200.1000	8.80	9.50
2	Coumarin	91-64-5	2932.2090	2932.2090.1000	8.48	8.60
3	Dihydro Myrcenol	18479-58-8	2905.2900	2905.2900.1000	9.15	9.30
4	Eugenol	97-53-0	2909.5000	2909.5000.1000	13.40	17.75
5	Geraniol	106-24-1	2905.2200	2905.2200.1100	11.50	11.90
6	Linalool	78-70-6	2905.2200	2905.2200.1200	9.65	9.80
7	Musk Ambrette	83-66-9	2909.3000	2909.3000.1000	15.50	16.80
8	Sandela	70955-71-4	2906.1200	2906.1200.1000	8.89	9.00
9	Eucalyptus Oil	8000-48-4	3301.2920	3301.2920.1000	8.50	10.20
10	Peppermint Oil	8006-90-4	3301.2400	3301.2400.1000	11.00	13.00
11	Vanillin	121-33-5	2912.4100	2912.4100.1000	7.00	11.00
Note: The Clearance Collectorates shall ensure accurate declaration and verification of CAS Numbers, chemical identity, and specifications to avoid misclassification or mis-assessment under this Valuation Ruling.						

5. The values determined in this Valuation Ruling shall be treated as minimum benchmark values. 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 higher values in terms of sub-section (1) of Section 25 of the Customs Act, 1969.

6. In case of consignments imported by air, the difference between air freight and sea freight shall be added for the assessment of value.

7. 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.

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


(Azhar Hussain Merchant)
 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), F.B.R., Islamabad.
- 2) The Director General, Customs Valuation, Custom House, Karachi.
- 3) All Chief Collectors / Director Generals of Customs, Karachi / Lahore / Islamabad / Quetta / Peshawar.
- 4) All Collectors / Directors of Customs, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
- 5) The Director, Directorate of Customs Valuation, Lahore / Quetta / Peshawar.
- 6) The Deputy Director (MIS), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & 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.