



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
7TH FLOOR, CUSTOM HOUSE
KARACHI



C. No. Misc/15/2016--I/134

Dated: 23 -02-2026

VALUATION RULING NO. 2048 / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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, Customs Valuation.

Subject: **DETERMINATION OF CUSTOMS VALUES OF TAMARIND WITH SEED UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	This ruling supersede of items mentioned at S.No. 20 of earlier Valuation Ruling No. 1817/2023 dated 18.10.2025.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was held on 18.02.2026.

Background: The customs values of Tamarind with Seed were determined at S. No. 20 vide Valuation Ruling No. 1817/2023 dated 18.10.2023. The importer filed a representation and contended that the determined values of the subject item are on the lower side as compared with prevailing international prices. Accordingly, the Directorate initiated an exercise for the re-determination of customs values of the items covered under the said valuation. Meeting notices were issued to the relevant stakeholders, and extensive discussion and consultation were carried out.

2. **Stakeholders' participation in determination of Customs values:** During the meeting, the stakeholders contended that the international prices of the subject items are seasonal and vary by origin. Therefore, they requested that the Directorate re-determine the value of tamarind on the basis of prevailing international trends and also conduct a market survey to safeguard government revenue. In support of their stance, they submitted relevant documents for consultation to facilitate the fair determination of customs values.

3. **Analysis/Exercise done to determine Customs Values:** Keeping in view the documents submitted by the stakeholders, the import data of the preceding ninety (90) days, along with information obtained from local price sources, was thoroughly scrutinized. The origin wise international prices of the subject goods were also examined. Based on information available on web sites it is also observed that international prices of subject items based on origin wise and also vary on seasonal peak period, this aspect are also taken into consideration to ensure an appropriate comparison of values and to maintain uniformity in assessment while determining the customs values of the subject goods.



4. **Method(s) adopted to determine Customs values:** The valuation methods prescribed under Section 25 of the Customs Act, 1969 were applied in a sequential manner in accordance with the law. Initially, the transaction value method under sub-section (1) was examined; however, it was found inapplicable due to the absence of information required under sub-section (2) of Section 25 of the Customs Act, 1969. The values of identical and similar goods, as provided under sub-sections (5) and (6) *ibid*, were also examined but could not be solely relied upon for certain origins due to the absence of verifiable evidence concerning the purity levels and other aspect of the imported goods, as well as abnormal fluctuations in prices from the same regions of origin. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. Local markets were visited. Finally, market information obtained from credible local retailers and wholesalers and online sources, analyzed, and utilized. Based on this comprehensive evaluation, the customs values of the subject goods have been determined under sub-section (7) of Section 25 of the Customs Act, 1969. This methodology ensures that the determination of customs values is fair, transparent, and fully compliant with the law.

5. **Customs Values for Tamarind with Seed, hereinafter specified,** shall be assessed to duty / taxes at following Customs Values:

Sr. No.	Description of goods	PCT Code	Proposed PCT for WeBOC	Origins	Custom Value (C&F) US\$/Kg
1	Tamarind with Seed	0813.4010	0813.4010.1000	Thailand	0.65
				Other	0.45

6. In cases, where transactional 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.

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

8. 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.

9. 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 Husain Merchant)
 Director

Copy for necessary action and implementation:

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Appraisalment-West / East / SAPT / PMBQ / JIAP / Enforcement), Karachi / Hyderabad / (Appraisalment / Enforcement / Ports), Quetta / Gwadar / Khuzdar (Appraisalment / Enforcement / AIIA), (Appraisalment-East / West, Lahore / Faisalabad Appraisalment / Enforcement, Sargodha / Enforcement & Appraisalment, Sambrial (Sialkot) / Enforcement, Multan / Islamabad / Gilgit-Baltistan / (Appraisalment/ 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.

