

C.No.Misc/12/2017-VII/*Dir-17*

Dated: *08* -06-2026

VALUATION RULING NO. *2088* / 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 This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.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 DIESEL ENGINE FOR GENERATORS UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.

Date of meeting with stakeholders:	Meeting with the relevant stakeholder was held on 31-03-2026.
------------------------------------	---

Background of the Issue: A representation from Imperial Electric Company (Pvt) Ltd (IEC) has been received in this office requesting determination of the customs values of Diesel Engines for Generators, as currently there is no VR of subject goods and there are concerns regarding under-invoicing of subject goods. Therefore, a preliminary analysis of import data, including declared values, assessed values, and prevailing market prices, was conducted to determine the customs values of the subject goods under Section 25A of the Customs Act, 1969.

2. Analysis to determine Customs Values: Meeting for determination of customs values was held on the aforementioned date, which was attended by the relevant stakeholders. The viewpoints of the participants were heard in detail and the stakeholders were requested to submit documentary evidence to substantiate their contentions.

For determination of customs values of the subject goods, ninety (90) days' import data was retrieved and thoroughly scrutinized in light of the information received from stakeholders. Subsequently, market enquiries, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, were conducted and examined in accordance with this Directorate's Office Order No. 17/2014 dated 19.03.2014.

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. Accordingly, Identical valuation method and Similar Valuation method as provided under Section 25(5) and 25(6) were considered. However, it was found that the same could not be relied upon due to absence of absolute demonstrable evidence of quantities and qualities. Moreover, Declared Values (DV) of similar goods showed consistent variations. Hence, this method was also found inapplicable. A market enquiry, as envisaged under sub-section (7) of Section 25 of the Customs Act, 1969, was also conducted in accordance with the procedure laid down in Office Order No. 17/2014 dated 19.03.2014. Consequently, customs values of Diesel Engine for Generators have been determined under Section 25(7) of the Customs Act, 1969.



4. **Customs Values of Diesel Engine for Generators:** hereinafter specified, shall be assessed to duty / taxes at the Customs values as given in the table below: -

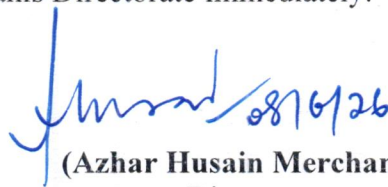
S. No.	Diesel Engine for Generators	PCT Code	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$ per KVA / KG (Whichever is higher)	
					Cat-A	Cat-B
1	0 to 15 KVA	8408.9000	8408.9000.1000	Europe/ USA	120 USD/KVA or 8 USD/Kg	100 USD/KVA or 6.7 USD/Kg
2	0 to 15 KVA	8408.9000	8408.9000.1100	All Other Origins	108 USD/KVA or 7.00 USD/Kg	75 USD/KVA or 5.0 USD/Kg
3	15.1 to 30 KVA	8408.9000	8408.9000.1200	Europe/ USA	100 USD/KVA or 7.30 USD/Kg	85 USD/KVA or 6.4 USD/Kg
4	15.1 to 30 KVA	8408.9000	8408.9000.1300	All Other Origins	88 USD/KVA or 6.50 USD/Kg	65 USD/KVA or 4.75 USD/Kg
5	30.1 to 50 KVA	8408.9000	8408.9000.1400	Europe/ USA	80 USD/KVA or 6.80 USD/Kg	65 USD/KVA or 5.9 USD/Kg
6	30.1 to 50 KVA	8408.9000	8408.9000.1500	All Other Origins	70 USD/KVA or 6.00 USD/Kg	50 USD/KVA or 4.25 USD/Kg
7	50.1 to 100 KVA	8408.9000	8408.9000.1600	Europe/ USA	60 USD/KVA or 6.30 USD/Kg	55 USD/KVA or 5.4 USD/Kg
8	50.1 to 100 KVA	8408.9000	8408.9000.1700	All Other Origins	52 USD/KVA or 5.30 USD/Kg	45 USD/KVA or 4.10 USD/Kg
9	Above 100 KVA	8408.9000	8408.9000.1800	Europe/ USA	50 USD/KVA or 6.00 USD/Kg	45 USD/KVA or 5.25 USD/Kg
10	Above 100 KVA	8408.9000	8408.9000.1900	All Other Origins	45 USD/KVA or 5.00 USD/Kg	40 USD/KVA or 4.0 USD/Kg
Category "A": Caterpillar / Cummins / FG Wilson / Perkins / Sun Dynamac / FPT / MTU / Volvo / Volvo Penta / Mitsubishi / Yanmar / Deutz / Scania / Denyo / Yamaha / Honda / MAN / Baudouin. Category "B": All other Low-end brands.						

5. 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 Husain Merchant)
 Director

Copy for necessary action and implementation: -

The Collectors / Directors of Customs, Collectorates / Directorates of Customs (Headquarters-South)/ 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) All Pakistan Customs Agents Association, (APCAA) Ground floor, Burhani Terrace, Bohri Rd, opp. New Custom House, Kharadar Ghulam Hussain Kasim Quarters, Karachi.
- 10) The Karachi Customs Agents Group, Bohri Road, Karachi.
- 11) The Webmaster, Federal Board of Revenue, Islamabad.
- 12) Guard File.

