

C. No. I/41/2015-II/1158

Dated: 03-12-2025

**VALUATION RULING NO. 2028 / 2025**

1. This ruling supersedes Valuation Ruling No. 1951/2025 dated 09.01.2025.
2. This Ruling shall be applicable until the same is rescinded or revised in terms of sub-section (4) of Section 25A of the Customs Act, 1969.
3. 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.
4. 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 SILICON IN PRIMARY FORM UNDER SECTION 25A OF THE CUSTOMS ACT, 1969.**

1.	Valuation Ruling	Determination / revision of customs values of earlier Valuation Ruling No. 1951/2025 dated 09.01.2025.
2.	Date of meeting with stakeholders	The meeting with relevant stakeholders was conducted on 25.09.2025.

**Background of the Issue:** The customs values of Silicon in Primary Form were determined vide Valuation Ruling No. 1951/2025 dated 09.01.2025 which was challenged before the Director General of Customs Valuation under Section 25D of the Customs Act, 1969 by M/s Harris Silicon & Glass (Pvt) Ltd. The Director General vide Order-in-Revision No. 23/2025 dated 25.03.2025 directed the Directorate to re-visit the customs values of subject goods. Accordingly, proceedings for the re-determination of customs values of subject goods was initiated under Section 25A of the Customs Act, 1969.

**2. Analysis/Exercise done to determine Customs Values:** Meeting for the determination of customs values of subject goods was held on the aforesaid date that was 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 absence of absolute demonstrable evidence of quantities, qualities and grades. Information available was, hence, found incomplete. Moreover, Declared Values (DV) of similar goods showed consistent variations. As the subject goods being an industrial item and not available in market, therefore, market inquiry of such goods was not possible. Therefore, Section 25(7) of the customs act 1969 was also found inapplicable. In line with statutory sequential order of section 25, Computed value method, as provided in Section 25(8) of the Customs Act, 1969 was examined, but the same also could not be applied as the conversion cost from the constituent materials and allied expenses, in the country of export, were not available for manufacturing of the said goods. Finally, the Customs values of the subject goods have been determined under Section 25(9) read with Section 25 (5) and 25(6) of the Customs Act, 1969.

**4. Customs Values for Silicon in Primary Form - hereinafter specified** shall be assessed to duty / taxes at following Customs Values:

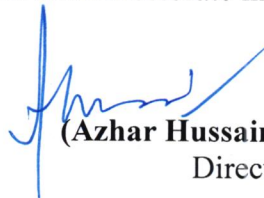
Sr. No.	Item Description	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/Kg
1	Silicon in Primary Form (Emulsion Grade)	3910.0000	3910.0000.1000	China	1.70
				Other Origin	1.90
2	Silicon in Primary Form (Fluid/Oil Grade)		3910.0000.1100	China	2.05
				Other Origin	2.39

**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

/ (Appraisal/ 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.

PLEASE CIRCULATE

SHAIKH WAQAS ANJUM  
General Secretary  
Karachi Customs Agents Association