



GOVERNMENT OF PAKISTAN
MODEL CUSTOMS COLLECTORATE APPRAISEMENT (EAST)
CUSTOM HOUSE KARACHI



No. C-23/2016/KAPE/PCT/2016

Dated: 25.05.2018

PUBLIC NOTICE 03/2018

Subject: TARIFF CLASSIFICATION OF PRE POLYMERS OF POLYURETHANES
CONSISTING OF POLYOL, ISOCYNATES, CATALYST & HARDENER
PRESENTED IN SET FORM FOR THE MANUFACTURING OF
POLYURETHENE.

FACTS:

The Classification Committee has been informed of the following orders of Honourable High Court of Sindh dated 19.04.2018 in CP No. 5236/2016:

"In view of this position these petitions are disposed of in terms that, with respect, the order dated 22.06.2011 cannot now any longer be regarded as relevant. If the case comes within the scope of the ruling of the World Customs Organization as referred to above then the subject consignment must be treated as one composite whole and the applicable PCT heading under which it is to be accepted, processed, subjected to duty, taxes etc and released is 3909.5000. Learned Counsel for the department submit that in light of the earlier order of 22.06.2011 the Department had issued a Public Notice. In our view, with respect, that Public Notice cannot now hold the field. The position must now be revised in light of the above. Therefore, permission is granted to the concerned departmental authority to do the needful in this regard by withdrawing the Public Notice and issuing one that is consistent with the order made today."

In view of Sindh High Court's aforementioned order, a meeting of all the stakeholders was called on 11-05-2018 to discuss the matter afresh.

2. Earlier in 2016, various sessions of the Classification Committee were held to determine classification of the subject items. Meetings were attended by representatives from the trade, the Chemical Examiner of Customs Lab etc. The Classification Committee decided the case vide Public Notice No. 05/2016 dated 03.09.2016 in the light of earlier judgment of Sindh High Court in C.P No. D-1148/2010, wherein; the Court has held that these items do not fall under PCT heading 3909.5000 and are classifiable under their respective headings. The Public Notice No.

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28/5/18

FAISAL MUSHTAQ
President

M. Aizalate
30/5/18